



INVITATION TO TENDER

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1. Background Information on Plan International

Plan International is an independent development and humanitarian organisation that advances children's rights and equality for girls.

We believe in the power and potential of every child, but this is often suppressed by poverty, violence, exclusion and discrimination, and its girls who are most affected. Working together with children, young people, our supporters and partners, we strive for a just world, tackling the root causes of the challenges facing girls and all vulnerable children.

We support children's rights from birth until they reach adulthood, and we enable children to prepare for – and respond to – crises and adversity. We drive changes in practice and policy at local, national and global levels using our reach, experience and knowledge.

We have been building powerful partnerships for children for over 85 years and are now active in more than 75 countries.

Read more about Plan International's Global Strategy: Girls Standing Strong at <https://plan-international.org/strategy>

2. Summary of the Requirement

2.1 Overview of the background context

Since March 2022, Plan International is working with local organisations to support children and young people impacted by the conflict in Ukraine and in urgent need of humanitarian assistance and protection.

Our teams are currently working with organisations in Moldova, Poland, Romania and Germany to ensure that children and families receive help as they cross the border from Ukraine. Plan International is working with civil society and humanitarian agencies in Ukraine to identify how best to support and strengthen their response for children and caregivers who have been impacted by the crisis or displaced within the country.

Our priorities are child protection, mental health and psychosocial support, cash and voucher assistance, education, and the provision of core humanitarian needs. Our teams are working with local civil society and humanitarian agencies to support children and teenagers, especially girls and young women, and caregivers, bringing our technical expertise in age and gender-specific humanitarian responses, child protection and psychosocial programming in crisis settings, with safeguarding an over-arching consideration.

Our approach is to give special attention to girls, unaccompanied and separated children, children with disabilities, children from residential care centres, children from ethnic minorities, LGTBQ+, pregnant women and mothers. Plan International is focusing on immediate humanitarian assistance, while strengthening the capacity of organisations working on the frontline.

2.2 Object of this tender

Plan International is working with donors to deliver impact at scale in Germany, Moldova, Poland, Romania and Ukraine through grants.

Although Plan International was already operating in Germany prior to the war, all the other contexts are new for the organization. Through this tender, Plan is seeking eligible audit firms to apply for framework agreements for:

- Grants auditing in Moldova, Poland, Romania and Ukraine
- National audit requirements and reporting for Moldova, Poland, Romania and Ukraine

Due to the scope of these missions, this tender will be managed through batch procurements. No penalty will be applied if a firm is applying only for one or more batches.

Due to the evolving context of the response, the bidders will be assessed against theoretical grant budgets and scenarios to enter into a framework relationship with Plan International.

2.3 General technical minimum standards

Interested bidders must be chartered accountants, legally operating in the country of implementation and comply with the following standards:

- ISA 800/805
- ISO 19011
- ISRS 44000
- International Standard on Quality Control (ISQC) 1
- Independence from Plan International as defined in the IFAC Code of Ethics for Professional Accountants.
- The sample size must be determined based on a materiality threshold of 2% of the total amount of reported expenditure with a confidence level of 95% considering the risk analysis applied to Plan International and its partners.

If applicable, specific standards applicable to each batch will be listed separately in section 4 “Specification and Scope of Requirement”.

3. ITT Overview and Instructions

3.2 Overview

Plan International are inviting interested parties to submit a proposal as part of a competitive process for grant and financial audits in Moldova, Poland, Romania and Ukraine Successful Bidder(s) will be expected to enter into a framework agreement on a non-exclusive basis with our organization. Plan International reserves the right not to award a contract as a result of this Invitation to Tender, or to award to multiple successful Bidders.

3.3 Instructions to Tenderers

These instructions are designed to ensure that all Bidders are given equal and fair consideration. It is the Bidders responsibility to ensure their offer is complete and that you provide all the necessary information asked for in the format specified, or risk your offer being rejected. Further details can be found in section 9.1 of this ITT document, **‘Submission Checklist.’**

Women-owned businesses and companies actively engaged or advancing gender equality and women empowerment in the workplace are especially encouraged to apply.

Documents comprising this tender pack are as follows:

- **ITT FY23-0170** Plan Tender Dossier
- ANNEX A - Pricing Schedule
- ANNEX B - Technical Questions
- ANNEX C - Supplier Questionnaire
- ANNEX D – Non-Staff Code of Conduct

Suppliers' tender response to include:

- ANNEX E: Details of past experience
- ANNEX F: CV of audit firm's staffs involved on the audits and legal support, explicitly mentioning the number of years of experience and relevant professional qualifications
- ANNEX G: Audit firm's presentation document
- Annex H: Tax clearance certificate, proof of registration and any other required legal document (depending on country)

Tenderers are required to submit their proposal, inclusive of all required annexes, via email to procurement@plan-international.org. Offers must be received by the deadline specified in the section '**3.4 Key Dates and Timelines.**'

The offer and all correspondence and documents related to the tender must be written in English.

Each Tenderer or member of consortium or sub-contractor may submit only one offer.

Unless stated otherwise, all communications from Bidders in relation to this tender, including Clarification Questions, must be directed to procurement@plan-international.org and must include the ITT reference number: **FY23-0170 Audit Services Ukraine Response Countries**

3.4 Key Dates and Timelines

The following table outlines the key dates and timelines associated with this tender process. Plan International reserves the right to change these at any time as the tender progresses. To maintain transparency, fairness, and adequate time to prepare your offers, Plan International will inform all interested Parties of any changes to these key dates and timelines simultaneously and in a timely fashion.

Activity	Deadline Date
Issue of Invitation to Tender	23rd August 2022
Deadline for supplier submission of clarifications questions	5th September 2022
Deadline for Plan to respond to clarification questions	12th September 2022
Deadline for submission of offers	21st September 2022 / Extended 28th September 2022
Plan Review of Offers	22nd – 26th September 2022
Contract Award	Approx. 30th September 2022

3.5 Pricing

Bidders are required to complete the pricing schedule attached separately in '**Annex A – Pricing Schedule.**' All prices must be quoted in EUR and exclusive of Value Added Tax (VAT).

It is expected that prices will be fixed for the duration of the contract and quotes valid for a maximum period of 90 calendar days following the Closing Date of this tender. If for any reason you are unable to guarantee fixed pricing for the duration of the contract, any projected price increases should be clearly stated in your tender.

To ensure a fair and transparent process, Plan International will not be able to divulge budget information relating to this tender or associated Projects. It is expected that Bidders submit their best possible financial offer at the point of submission.

Since bidders will be assessed based on theoretical parameters, the actual costs for each deliverable will need to be agreed upon at a later stage. For each batch a typical scenario is given to ensure a fair competition. Nevertheless, the real parameters will most likely vary from these artificial scenarios. Please indicate clearly in your submission how changes in key parameters, such as number of grants to be audited, number of partners, overall budget etc, would impact your pricing strategy and possible commercial gesture such as pro bono, management letters, newsletters, periodic in person meeting etc...

The successful Bidder will be required to pay their staff who work on this contract **at least** the National Living Wage.

4. Specification and Scope of Requirement

4.2 Batch 1: Moldova

4.2.1 Batch 1.1: Grant audit in Moldova

In Moldova, Plan is operating a targeted yearly budget of approximately 7 to 9 M€ through 5 to 10 different grants of which at least 3 will need to be audited. We are aiming at partnering with 6 to 10 different national and/or international organizations. The typical grant will have a budget of 700K€ per year and 2 partners implementing 70% of the budget. We estimate the total number of transactions ranging from 700 to 1200 lines. Please use these parameters to fill in **annex A Pricing schedule**.

The first audit will need to take place between week 2 and 3 of the month of November 2022. Further audits are expected to generally take place in August (as of 2023) and November due to the typical duration of projects (6 months to 1 year).

This batch is intended to be contracted asap.

4.2.2 Batch 1.2: RSF3 Annual Financial Report

In Moldova, Plan is registered as a branch office of a non-resident entity (Plan International Inc). As such, we are seeking a qualified auditor to perform all necessary checks and verifications to submit certified financial statements to the competent authorities.

These must include, at minimum (a) a balance sheet, (b) a profit and loss report (c) equity statement and (d) a cash flow statement.

As an annex to this work Plan is also requesting a management letter to be submitted, for its internal use only, in order to improve any possible weakness spotted during the audit.

In Moldova, Plan's fiscal year goes from 1st July till 30 June. This batch is intended for a three years renewable period, subject to Plan's presence in country.

Please provide your intended methodology and top line workplan to reflect your understanding of Plan's needs and how you are intending to address them. Plan will also consider at evaluation stage any additional resources you may provide for daily compliance with Moldova's regulations such as, newsletters, legal and/or fact sheets data base, periodic pro bono in person meeting etc...

4.3 Batch 2: Poland

4.3.1 Batch 2.1: Grant audit in Poland

In Poland, Plan is operating a targeted yearly budget of approximately 10 to 12 M€ through 9 to 15 different grants of which at least 4 will need to be audited. We are aiming at partnering with 9 to 12 different national and/or international organization. The typical grant will have a budget of 1M€ per year and 3 partners implementing 75% of the budget. We estimate the total number of transactions ranging from 800 to 1500 lines per grant. Please use these parameters to fill in annex A Pricing schedule.

The first audit will need to take place in April 2023. Further audits are expected to generally take place in August (as of 2023) and November due to the typical duration of projects (6 months to 1 year).

This batch is intended to be contracted asap.

4.3.2 Batch 2.2: Annual internal audit and financial report

In Poland, Plan is registered as an independent foundation and is aiming at applying to a Public Benefit Organization Status as soon as legally feasible. As such, we are seeking a qualified auditor to perform all necessary checks and verifications to submit internal certified financial report to the competent authorities.

To be acceptable for use in Poland, either, the Annual Financial Report must apply International Financial Reporting Standards, or the Accounting Standards Committee of the Ministry of Finance's National Accounting Standards (NAS). Please explain in your application which of these two methodologies you would apply and why.

As an annex to this work Plan is also requesting a management letter to be submitted, for its internal use only, in order to improve any possible weakness spotted during the audit.

In Poland, Plan's fiscal year goes from 1st July till 30 June. This batch is intended for a three years renewable period, subject to Plan's presence in country.

Please provide your intended methodology and top line workplan to reflect your understanding of Plan's needs and how you are intending to address them. Plan will also consider at evaluation stage any additional resources you may provide for daily compliance with Moldova's regulations such as, newsletters, legal and/or fact sheets data base, periodic pro bono in person meeting etc.

4.4 Batch 3: Romania

4.4.1 Batch 3.1: Grant audit in Romania

In Romania, Plan is operating a targeted yearly budget of approximately 9 to 11 M€ through 8 to 10 different grants of which at least 4 will need to be audited. We are aiming at partnering with 3 to 4 different national and/or international organization. The typical grant will have a budget of 1,2M€ per year and 2 partners implementing 80% of the budget. We estimate the total number of transactions ranging from 900 to 1600 lines. Please use these parameters to fill in annex A Pricing schedule.

The first audit will need to take place in February 2023. Further audits are expected to generally take place in August (as of 2023) and November due to the typical duration of projects (6 months to 1 year).

This batch is intended to be contracted asap.

4.4.2 Batch 3.2: Annual internal audit and financial audit

In Romania, Plan is registered as an independent foundation and is aiming at applying to a Public Utility Status as soon as legally possible.

For this we will need to demonstrate that Plan Romania has engaged in significant prior activities through programs or projects specific to its purpose, as well as balance sheets and budgets for the last three years. As such, we are seeking a qualified auditor to perform all necessary checks and verifications to submit internal certified financial report to the competent authorities at later stage.

Please explain in your application which methodology you would apply to Plan's annual audit and how it will facilitate our application to Public Utility Status.

As an annex to this work Plan is also requesting a management letter to be submitted, for its internal use only, in order to improve any possible weakness spotted during the audit.

In Romania, Plan's fiscal year goes from 1st July till 30 June. This batch is intended for a three years renewable period, subject to Plan's presence in country.

Please provide your intended methodology and top line workplan to reflect your understanding of Plan's needs and how you are intending to address them. Plan will also consider at evaluation stage any additional resources you may provide for daily compliance with Moldova's regulations such as, newsletters, legal and/or fact sheets data base, periodic pro bono in person meeting etc.

4.5 Batch 4: Ukraine

4.5.1 Batch 4.1: Grant audit in Ukraine

In Ukraine, Plan is operating a targeted yearly budget of approximately 20 to 30 M€ through 10 to 15 different grants of which at least 8 will need to be audited. We are aiming at partnering with 8 to 12 different national and/or international organization. The typical grant will have a budget of 2M€ per year and 2 partners implementing 80% of the budget. We estimate the total number of transactions ranging from 1200 to 1800 lines. Please use these parameters to fill in annex A Pricing schedule.

The first audit will need to take place in August 2023. Further audits are expected to generally take place in August (as of 2023) and November due to the typical duration of projects (6 months to 1 year).

This batch is intended to be contracted asap.

4.5.2 **Batch 4.2: National audit requirements and reporting in Ukraine**

In Ukraine, Plan is applying to be a branch office of a non-resident entity (Plan International Inc). As such, we are seeking a qualified auditor to perform all necessary checks and verifications to submit certified financial statements to the competent authorities.

These must include, at minimum (a) a balance sheet, (b) a profit and loss report (c) equity statement and (d) a cash flow statement.

As an annex to this work Plan is also requesting a management letter to be submitted, for its internal use only, in order to improve any possible weakness spotted during the audit.

In Ukraine, Plan’s fiscal year goes from 1st July till 30 June. This batch is intended for a three years renewable period, subject to Plan’s presence in country.

Please provide your intended methodology and top line workplan to reflect your understanding of Plan’s needs and how you are intending to address them. Plan will also consider at evaluation stage any additional resources you may provide for daily compliance with Moldova’s regulations such as, newsletters, legal and/or fact sheets data base, periodic pro bono in person meeting etc.

5. **Selection Criteria**

Bids will be assessed against predetermined criteria which has been developed and agreed by the Tender Panel prior to launching this Tender process. The information gathered in ‘**Annex B -Technical Questions,**’ ‘**Annex A – Pricing Schedule**’ and any other requested documentation, will be used to evaluate and score each Bid against this set criteria. Please find further details in the below table:

	Criteria	Tenderers must demonstrate.....	Weight
Compliance	Tender Compliance and Completion	<ul style="list-style-type: none"> ▪ Satisfactory completion of all documentation requested with sufficient information, submitted no later than the Closing Date specified. ▪ Agreement to our mandatory policies as set out in ‘Annex D- Non-Staff Code of Conduct. ▪ Tax clearance certificate ▪ Proof of registration/legal existence ▪ Passed the anti-terrorism/money laundering check ▪ At least one chartered accountant included in the team 	Pass/Fail. Bidders who do not meet these minimum requirements will not have their Bids further assessed.
Technical Proposal (65%)	Expertise	<ul style="list-style-type: none"> • <i>Familiar with specific requirements</i> 	20%
	Capacity and flexibility	<ul style="list-style-type: none"> • <i>Able to provide all audit and advise on time</i> • <i>Ability to scale up and dedicate extra level of effort should the need arise/budget increased significantly</i> 	15%

	Seniority of staffs involved	<ul style="list-style-type: none"> Professional certification, training and years of experience Provides copy of accreditations 	20%
	Past experiences	<ul style="list-style-type: none"> Previous experience in similar Projects Previous experience working with INGOs Customer References provided 	10%
Financial Proposal (30%)	Pricing Schedule	<ul style="list-style-type: none"> Completion of 'Annex A – Pricing Schedule' with all requested information Fixed pricing and/or clear adjustment methodology (index) Clear pricing strategy based on set criteria's Commercial gestures pro bono & discounts 	30%
Gender Responsive (5%)	Gender Sensitive Practices and Policies	<p>As part of our ongoing Gender Responsive Procurement Initiatives, Bidders will be allocated 5% of the overall score if they meet one or more of the following:</p> <ul style="list-style-type: none"> If headed up by a woman If supplier is a women-owned business: A legal entity in any field that is more than 51% owned, managed, and controlled by one or more women. If the % of women in management positions is over 35% If % of women workers is 55% or above If robust gender equality initiatives are in place and active. E.g. WEPs signed, gender equality procurement policy, any additional gender-sensitive program implemented. 	5%

6. Evaluation of offers

The Tender Panel will review all Bids to ensure they meet the minimum requirements listed under the 'Compliance' section in the above table. Following this, each Bid will be assigned a score on the basis of predetermined criteria and their associated weighted scorings.

The contract(s) will be awarded to the Bidder(s) who represent the best overall value for Plan International in terms of the evaluation criteria set out above. By participating in this tender, you acknowledge and understand that Plan reserves the right to:

- Decide not to award to any supplier
- Decide to award to one or more suppliers
- Decide to readvertise the opportunity
- Not necessarily accept the lowest cost offer

Notification of award of contract will be issued via e-mail.

7. Terms & Conditions

By submitting a Bid as part of this Tender process, you also acknowledge and understand that:

- Plan International will not be liable for any costs or expenses incurred in the preparation of your offer
- You or your company will undergo vetting checks against an Anti-Terrorism and Sanctions Database as part of due diligence protocols
- Plan International reserves the right to keep confidential the circumstances that have been considered for the selection of the offers
- Part of the evaluation process may include a presentation from the Bidder and a site visit by Plan International staff, where applicable and necessary
- Plan International reserves the right to alter the schedule of tender and contract awarding
- Plan International reserves the right to cancel this tender process at any time and not to award any contract
- Plan International reserves the right not to enter into or award a contract as a result of this invitation to tender
- Plan International does not bind itself to accept the lowest, or any offer
- Any attempt by the Bidder to obtain confidential information, enter into unlawful agreements with competitors or influence the evaluation committee or Plan International during the process of examining, clarifying, evaluating and comparing tenders will lead to the rejection of its offers and may result in the termination of a current contract where applicable
- You accept in full and without restriction the conditions governing this tender as the sole basis of this competition, whatever its own conditions of sale may be, which you hereby waive
- You have examined carefully, understood and comply with all conditions, instructions, forms, provisions and specifications contained in this tender dossier. You are aware that failure to submit a tender containing all the information and documentation expressly required, within the deadline specified, may lead to the rejection of the tender at Plan International's discretion
- You are not aware of any corruption practice in relation to this competition. Should such a situation arise, we shall immediately inform Plan International in writing
- You declare that you are affected by no potential conflict of interest, and that you and our staff have no particular link with other Bidders or parties involved in this competition. Should such a situation arise during performance of the contract, you shall immediately inform Plan International in writing
- You accept Plan International's standard terms of payment which are **30 days** after the end of the month of receipt by Plan of a proper invoice or, if later, after acceptance of the Goods or Services in question by Plan International Ltd

8. Plan International's Ethical & Environmental Statement

- The organisation should establish environmental standards and good practices that follow the principles of ISO 14001 Environmental Management Systems, and in particular to ensure compliance with environmental legislation
- The organisation should seek to set reduction targets in areas where the organisation's activities lead to significant environmental impacts

9. Submission Checklist

Please note Plan International are unable to accept submissions which are accessible by an online link, for example SharePoint, Dropbox etc. Please submit the documents as email attachments.

Document	Form
Annex A - Pricing Schedule	Please complete with all requested information and return in both excel (editable) format and signed PDF version.
Annex B - Technical Questions	Please complete with all requested information and return in Excel Format.
Annex C - Supplier Questionnaire	Please complete with all requested information and return in PDF format.
Annex D - Non-Staff Code of Conduct	Please sign and date this document and return in PDF format.
Annex E: Proof of past experiences	Please provide details with evidence of work done in similar context
Annex F: CV of audit firm's staff involved on the audits and legal support, explicitly mentioning the number of years of experience and relevant professional qualifications	Please provide in any format
Annex G: Audit firm's presentation document	Please provide in any format
Annex H: Tax clearance certificate, proof of registration and any other required legal document (depending on country)	Please provide in any format