Call for Supply of Services
Certificates on Financial Statements
EU Funded projects – Horizon, Erasmus + and Others

1. Background

EUN Partnership (“EUN”) is seeking assistance from an external audit company to supply it with certificates on the financial statements (“CFS”) for the various EU projects in which it is participating either as a coordinator or a partner.

EUN is a Belgian international non-profit association based in Brussels whose members are a network of 34 European Ministries of Education. As a not-for-profit organisation, we aim to bring innovation in teaching and learning to our key stakeholders: Ministries of Education, schools, teachers, researchers, and industry partners.

Since its founding in 1997, EUN has used its links with education ministries to help schools make effective use of educational technologies, equipping both teachers and pupils with the skills to achieve in the knowledge society.

EUN provides both Ministries and schools with: information and services relating to the innovative use of educational technology; outreach campaigns on specific educational topics such as maths, science and technology; and research activities.

Its activities are developed by participation in a number of privately and EU funded programmes, as well as by commercial sponsorship. Its participation in current EU funded programmes include Erasmus +, Horizon and the CERV. EUN participates in these programmes as a partner as well as a coordinator.

Further details on EUN and its activities may be found on the website: www.eun.org. The EU funded projects in which EUN is participating will be found on its website (http://www.eun.org/projects/current).

2. Purpose of Certification

The Certificate on Financial Statement (hereinafter referred to as Certificates) is an independent report of factual findings produced by an external auditor. The purpose of the Certification is to provide the European Commission (“Commission”) with a reasonable assurance that the costs and receipts of the project concerned have been declared in the final financial report in accordance with the relevant provisions of the Grant Agreement/Decision.

The work to be carried out by the external auditor has to comply with the International Standard on Related Services (“ISRS”) 4400 Engagement to Perform Agreed-upon Procedures regarding Financial Information, as promulgated by the International Auditing and Assurance Standards Board (IAASB) of IFAC. The auditor is not required to produce an audit opinion just make factual findings.
The Certificate must be submitted with the final report for the project concerned and is only due if certain thresholds are reached. These thresholds vary from EU programme to EU programme, for example, for some Horizon programmes, a certificate is only due if the amount of EU contribution requested by a beneficiary is equal to or more than 325,000 €.

The template for the Certificate, the sampling procedures to be carried out and the findings to be reported, are laid down by the Commission. These procedures may vary from programme to programme. For all programmes, the CFS templates can be found and downloaded from the Participant Portal (Reference documents).

3. The Services to be supplied

EUN would like to appoint a single audit company for the delivery of Certificates for its EU funded projects. The projects requiring certification of the financial statements are listed in the table in annex 1 of this Call.

The audit company should be experienced in supplying Certificates for EU funded projects and should be familiar with the procedures involved whether under the current programmes or their predecessors. The firm should be able to work in English and preferably have an office close to Brussels with the necessary staff and resources to provide the services covered by this Call.

In addition to supplying the Certificates, we would also be interested in the firm selected providing advice and support to EUN financial staff, particularly with respect to the preparation of costs statements and the following areas:

- Good accountancy practices
- Audit Preparation and update on EU audit issues
- Keeping records and the presentation of accounts
- Eligibility issues
- Calculation of Personnel Rates
- Specific problem areas in the programmes concerned (in-house consultants; subcontracting; timesheets; allocation of costs across projects)
- Use of average rates
- VAT issues

4. Extension of Services

Other EU projects may be included in the table in annex 1, depending on the success of the applications made by EUN. In addition, the successful auditor may be required to provide certificates at the mid-term points of some of the projects (even if not required by the Commission and therefore not eligible) in order that EUN may have the assurance that the costs that are being incurred are eligible under the EU programme concerned.

5. The Conditions
EUN will conclude a Framework Agreement or Memorandum of Understanding ("MOU") with the audit company to cover its certification requirements. The Framework Agreement or MOU will be for an initial period of 3 years plus two renewal periods of one year each. However, in accordance with the EU rules, an individual contract (letter of engagement) will have to be made per project for each cost statement requiring certification. No obligation shall arise with respect to a particular project until a contract (letter of engagement) has been signed to deliver a certificate for that project.

In order to reply to this Call, we would be grateful if applicants could supply the following information and details:

- The general background information on the company including resources in Brussels.
- Experience of delivering Certificates under EU programmes, in particular under the programmes detailed in annex 1.
- Details and experience of the staff which will be supplying the service.
- The approach and methodology of the applicant in delivering certification services.
- The price per certificate (to include all possible costs) and a breakdown of how the costs have been calculated. The prices and method of calculating the costs should remain fixed throughout the initial period of the MOU or Framework Agreement.
- The details of the support and advisory services that it may be able to supply EUN and the breakdown of the costs involved.
- An indication of the average time needed to supply a certificate.

The selection of the successful applicant will be based on a number of factors including:

- The experience and quality of the person(s) who will perform the services
- The resources and experience of the applicant firm
- The approach and methodology of the applicant in delivering certification services
- The range of additional support and advisory services that the applicant firm is able to supply
- The cost of the services concerned and the timeliness of the delivery of the certificates.

EUN may decide, at its entire discretion, to give a weighting to the various selection criteria. EUN may also decide to call the highest scoring candidates for an interview in Brussels in order for them to present their offer directly to the EUN Evaluation Committee.

6. Deadlines for Receipt of Offers

Interested applicants are invited to send their applications with the information requested above by either e-mail or mail to EUN at the following address:

Petina Petrova  
EUN Partnership AISBL  
61 rue de Treves  
B-1040 Brussels

Tel: 32.2.790.75.78
e-mail: pst@eun.org

The deadline for receipt of applications is 16H00, 30th September 2023.

Applications received after the deadline will not be accepted and will be rejected from the tender process.

7. Notification & other Issues

Questions concerning the tender can be sent to the e-mail address indicated in the previous section. Questions should be received by EUN by the 10th September (17H30 pm) at the latest. Questions received after this date will not be responded to. Answers will be sent to all organisations to whom this Call has been sent. We will not be able to enter into any other direct communications with potential tenderers during the tender process. Following evaluation of the submitted proposals, the decision will be communicated via e-mail to companies which have submitted a proposal. We are not able to engage in correspondence with companies not selected.

EUN is not bound to make a selection if the offers received are not of sufficient quality or the prices quoted are too high or are not within the budget allocated by EUN for this type of work. In such circumstances, EUN may re-issue this Call or cancel it completely.

Annex 1: List of EU Projects requiring certification
Annex 2: Example template for CFS