

## Norway-Oslo: Internal audit services

OJ S 20/2018 30/01/2018

### Contract notice

### Services

#### Legal Basis:

Directive 2014/24/EU

## Section I: Contracting authority

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### I.1. Name and addresses

Official name: Kirkerådet

National registration number: 818066872

Postal address: Rådhusgata 1-3

Town: Oslo

NUTS code: NO Norge

Postal code: 0106

Country: Norway

Contact person: Hans Øyvind Hvidsten

E-mail: [hh454h@kirken.no](mailto:hh454h@kirken.no)

Telephone: +47 23081226

#### Internet address(es):

Main address: [www.kirken.no](http://www.kirken.no)

Address of the buyer profile: <https://kgv.doffin.no/ctm/Company/CompanyInformation/Index/1011>

### I.3. Communication

The procurement documents are available for unrestricted and full direct access, free of charge, at: <https://kgv.doffin.no/ctm/Supplier/Documents/Folder/159532>

Additional information can be obtained from the abovementioned address

Tenders or requests to participate must be submitted to the abovementioned address

### I.4. Type of the contracting authority

Body governed by public law

### I.5. Main activity

Recreation, culture and religion

## Section II: Object

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### II.1. Scope of the procurement

#### II.1.1. Title

Procurement of internal audits in the Church of Norway

Reference number: 18/00551

#### II.1.2. Main CPV code

79212200 Internal audit services

#### II.1.3. Type of contract

Services

#### **II.1.4. Short description**

After the church of Norway was converted into an independent legal subject, internal audits are deemed to be an important part of the inspection regime, in order to build up a good management structure and have an efficient use of resources.

The internal audits shall see to three main aims:

- ensure efficient use of resources and the follow-up of decisions made in the church meeting,
- see to independence and ensure robust inspection routines in the organisation,
- ensure that the division of assignments in the internal inspections between the regional and national organs is efficient and appropriate.

The internal audit shall ensure that:

- decisions made in the church of Norway's governing bodies are followed up,
- resource management is efficient and transparent,
- good internal inspection routines are established and that risk is reduced,
- the entity has regular focus on improvements,
- external rules and requirements are intercepted, for example, on information security,
- there are good decision routines,
- the trust between the manager, governing bodies and the rest of the organisation is good.

#### **II.1.5. Estimated total value**

Value excluding VAT: 3 000 000,00 NOK

#### **II.1.6. Information about lots**

This contract is divided into lots: no

### **II.2. Description**

#### **II.2.3. Place of performance**

NUTS code: NO Norge

Main site or place of performance: Oslo.

#### **II.2.4. Description of the procurement**

The internal audit shall report to the Church Council's director. It is important for the church of Norway that the internal audit is carried out across regional and national bodies and that contributions and ownership from both levels will be a decisive factor for a successful internal audit. In accordance with the church meeting's decision in case KM 13/17 'Supervisory board and the establishment of internal audits 2017', in which the church meeting asked to church council to 1) establish internal audits in 2017 and 2) procure an external manager for the internal audit, a decision has been made to establish internal audits in accordance with a model with an internal audit manager who will manage a team consisting of 5 persons from the organisation who will be bought in a 20 % position from their ordinary work tasks. The 5 members of the team are to resign from the organisation for the audit in order to ensure legal competence and the individual team members must not audit themselves, their areas of responsibility or their department.

Tenderers must follow certification or recognised international standards for internal audit. The IIA-standards (stipulated by the institute of internal auditors) or equivalent will be seen as a recognised standard.

The church of Norway would like a person from the tendering company to be the internal auditor. The offered internal auditor must have internal auditor education and experience. Documentation of competence can either be a diploma internal auditor (Dipl. I. R) that the

Norske interne revisorerer forening issues or certified internal auditor (CIA) that the institute of internal auditors issues, or equivalent. The internal auditor must understand written and oral Norwegian (bokmål and nynorsk) and this must be confirmed.

The internal auditor will have the task of managing and planning the internal audit, building up the team's competence and coordinating the team's work. Such a model will ensure that the internal auditor team has good competence and knowledge of the area that is to be audited and good premises for giving relevant advice, recommendations and confirmations. The use of our employees in the audit team will also contribute to good learning and competence transfer internally in the organisation, through increased interaction between professional environments in the organisation.

The legal subject the church of Norway is still in an establishment phase after its conversion on 1.1.2017. There is a large need to get good internal audit routines in place, in addition to the established inspection regime, for the process of establishing the church of Norway as an independent legal subject, at the same time that 14 units are merged into one unit. The internal audit shall, therefore, also contribute to coordinating proposals for the preparation of internal audit routines in the organisation's start-up phase.

The internal audit shall coordinate its activity with the external auditor and the supervisory board in order to avoid duplicated work within the inspection regime established by the church of Norway.

#### **II.2.5. Award criteria**

Criteria below

Cost criterion - Name: Price / Weighting: 40

#### **II.2.6. Estimated value**

Value excluding VAT: 3 000 000,00 NOK

#### **II.2.7. Duration of the contract, framework agreement or dynamic purchasing system**

Duration in months: 36

This contract is subject to renewal: yes

Description of renewals:

The internal audit scheme shall be evaluated, there will be a trial period of 3 years. The contract will be valid for 3 years, with an option for an extension for 1 year and then a further option for an extension for 1 year.

#### **II.2.10. Information about variants**

Variants will be accepted: no

#### **II.2.11. Information about options**

Options: no

#### **II.2.13. Information about European Union funds**

The procurement is related to a project and/or programme financed by European Union funds:  
no

#### **II.2.14. Additional information**

### **Section III: Legal, economic, financial and technical information**

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#### **III.1. Conditions for participation**

##### **III.1.1. Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers**

List and brief description of conditions:

Tenderers must fulfil the following requirements in order to be able to participate in the selection process for participation in the competition:

1. Signed tender letter

2. Mandatory requirements:

Documentation requirement: Tax certificates not older than 6 months from the tender deadline.

Tax certificates are defined as:

— Norwegian tenderers:

— Form (RF-1244) from the Norwegian tax administration (Skattedirektoratet) issued by the Norwegian tax administration for VAT,

— Form (RF-1244) from the Norwegian tax administration (Skattedirektoratet) issued by the chief municipal treasurer for taxes and employer's contributions.

— For foreign tenderers:

— Foreign companies must submit equivalent certificates from their own country that show that they have an arrangement for the payment of taxes and fees. If the authorities in that country do not issue such certificates, the tenderer must submit a declaration which confirms that all taxes and fees are paid. The statement must be signed by the treasurer.

— Requirements: For work to be performed in Norway, the contracting authority requires that all the service providers present a declaration form stating that the service provider meets, or will meet within the date of the contract award, the legal requirements in Norway concerning health, safety and environment (HSE).

Declaration requirement: HSE declaration in compliance with FOA regulations, Amendment 2, HSE We would prefer it if tenderers use the attached template, (Annex 1).

3. Legal position

Requirement: Legally established company.

Documentation: Company registration certificate.

Missing documentation or missing information can lead to an application being rejected, cf. FOA § 24-2.

All the requirements have been assessed and found to be relevant and proportional as regards for the procurement, cf. FOA § 16-1 (1).

### **III.1.3. Technical and professional ability**

List and brief description of selection criteria:

Tenderers must follow certification or recognised international standards for internal audit. The IIA-standards (stipulated by the institute of internal auditors) or equivalent will be seen as a recognised standard.

The church of Norway would like a person from the tendering company to be the internal auditor. The offered internal auditor must have internal auditor education and experience.

Documentation of competence can either be a diploma internal auditor (Dipl. I. R) that the Norske interne revisorer forening issues or certified internal auditor (CIA) that the institute of internal auditors issues, or equivalent.

The internal auditor must understand written and oral Norwegian (bokmål and nynorsk) and this must be confirmed.

## **Section IV: Procedure**

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### **IV.1. Description**

#### **IV.1.1. Type of procedure**

Open procedure

#### **IV.1.3. Information about a framework agreement or a dynamic purchasing system**

The procurement involves the establishment of a framework agreement  
Framework agreement with a single operator

#### **IV.1.8. Information about the Government Procurement Agreement (GPA)**

The procurement is covered by the Government Procurement Agreement: no

### **IV.2. Administrative information**

#### **IV.2.2. Time limit for receipt of tenders or requests to participate**

Date: 06/03/2018 Local time: 13:00

#### **IV.2.3. Estimated date of dispatch of invitations to tender or to participate to selected candidates**

#### **IV.2.4. Languages in which tenders or requests to participate may be submitted**

Norwegian

#### **IV.2.6. Minimum time frame during which the tenderer must maintain the tender**

Duration in months: 4 (from the date stated for receipt of tender)

#### **IV.2.7. Conditions for opening of tenders**

Date: 06/03/2018 Local time: 13:00

Place:

Oslo.

Information about authorised persons and opening procedure: Hans Øyvind Hvidsten. Aud Karin Hovi. Jan Rune Fagermoen.

## **Section VI: Complementary information**

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#### **VI.1. Information about recurrence**

This is a recurrent procurement: no

#### **VI.2. Information about electronic workflows**

Electronic payment will be used

#### **VI.3. Additional information**

#### **VI.4. Procedures for review**

##### **VI.4.1. Review body**

Official name: Kirkerådet

Postal address: Rådhusgata 1-3

Town: Oslo

Postal code: 0106

Country: Norway

E-mail: [postmottak.kirkeradet@kirken.no](mailto:postmottak.kirkeradet@kirken.no)

Telephone: +47 23081200

Internet address: [www.kirken.no](http://www.kirken.no)

##### **VI.4.3. Review procedure**

Precise information on deadline(s) for review procedures:

The deadline for processing appeals is between the notification on 23 March and the signing of the contract on 11 April.

**VI.5. Date of dispatch of this notice**

26/01/2018