

248059-2026 - Result

Denmark – Foreign economic-aid-related services – Audit of the Primary Health Care Support Programme FY25/26 and FY26/27

OJ S 71/2026 13/04/2026

Contract or concession award notice – standard regime

Services

1. Buyer

1.1. Buyer

Official name: Ministry of Foreign Affairs

Email: halzai@um.dk

Legal type of the buyer: Central government authority

Activity of the contracting authority: Economic affairs

2. Procedure

2.1. Procedure

Title: Audit of the Primary Health Care Support Programme FY25/26 and FY26/27

Description: The Royal Danish Embassy, Kenya, has entered into a contract regarding the following services: 1. Conduct financial audits of the Danida PHC programme in accordance with International Standards of Auditing (ISA) and Appendix 1 2. Plan and perform procedures related to compliance audits 3. Plan and perform procedures related to performance audits The Consultant is expected to perform audits on PHC for financial year 25/26, including spill over from 24/25 and financial year 26/27. The purpose of the audits is to confirm that Danida PHC programme funds have been used for the intended purposes, and in an efficient and economical manner in line with the financing covenants between Danida and GOK and relevant financial regulations and guidelines. The Consultant shall review and report on whether the financial statements of the funded activities present fairly, in all material respects, revenues received, costs incurred, and commodities and technical assistance directly procured under the programme for the period audited in conformity with the terms of the agreements and generally accepted accounting principles or other comprehensive basis of accounting. As such, the objective of the financial audits and performed procedures related to compliance and performance audits are: 1. To form an opinion on whether the annual financial statements are prepared, in all material respects, in accordance with established financial guidelines for reporting. 2. To enable the RDE to determine whether funds disbursed have been used in compliance with, and in all material respects with, all applicable laws and agreements covering the Danida PHC programme. 3. To enable the RDE to determine whether funds disbursed have been spent in an economical way, in all material respects, and to obtain reasonable assurance whether the systems, processes and transactions examined support the exercise of sound, transparent and accountable financial management in the administration of the funds granted by the RDE. 4. In respect of the compliance and performance audits, it is not a requirement that these be performed against any specific international standards, but Kenyan accounting principles for government expenditures must be followed, as well as International Standards for Auditing.

Procedure identifier: a284a22b-01c4-4b3f-9e44-661d03755036

Previous notice: 1a3ab215-3467-40ee-b90d-eea6b6737b4d-01

Internal identifier: 23/26613

Type of procedure: Negotiated without prior call for competition

2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 75211200 Foreign economic-aid-related services

Additional classification (cpv): 79210000 Accounting and auditing services, 79211000 Accounting services, 79212000 Auditing services, 79212100 Financial auditing services, 79212500 Accounting review services

2.1.2. Place of performance

Country: Kenya

Anywhere in the given country

2.1.3. Value

Estimated value excluding VAT: 3 500 000,00 DKK

2.1.4. General information

Call for competition is terminated

Legal basis:

Directive 2014/24/EU

<https://www.retsinformation.dk/eli/lta/2023/10> - The procurement procedure is governed by Danish law and the rules applicable hereunder, specifically the Danish Public Procurement Act.

5. Lot

5.1. Lot: LOT-0000

Title: Audit of the Primary Health Care Support Programme FY25/26 and FY26/27

Description: The Royal Danish Embassy, Kenya, has entered into a contract regarding the following services: 1. Conduct financial audits of the Danida PHC programme in accordance with International Standards of Auditing (ISA) and Appendix 1 2. Plan and perform procedures related to compliance audits 3. Plan and perform procedures related to performance audits The Consultant is expected to perform audits on PHC for financial year 25/26, including spill over from 24/25 and financial year 26/27. The purpose of the audits is to confirm that Danida PHC programme funds have been used for the intended purposes, and in an efficient and economical manner in line with the financing covenants between Danida and GOK and relevant financial regulations and guidelines. The Consultant shall review and report on whether the financial statements of the funded activities present fairly, in all material respects, revenues received, costs incurred, and commodities and technical assistance directly procured under the programme for the period audited in conformity with the terms of the agreements and generally accepted accounting principles or other comprehensive basis of accounting. As such, the objective of the financial audits and performed procedures related to compliance and performance audits are: 1. To form an opinion on whether the annual financial statements are prepared, in all material respects, in accordance with established financial guidelines for reporting. 2. To enable the RDE to determine whether funds disbursed have been used in compliance with, and in all material respects with, all applicable laws and agreements covering the Danida PHC programme. 3. To enable the RDE to determine whether funds disbursed have been spent in an economical way, in all material respects, and to obtain reasonable assurance whether the systems, processes and transactions examined support the exercise of sound, transparent and accountable financial management in the administration of the funds granted by the RDE. 4. In respect of the compliance and performance audits, it is not a requirement that these be performed against any specific

international standards, but Kenyan accounting principles for government expenditures must be followed, as well as International Standards for Auditing.

Internal identifier: 23/26613

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 75211200 Foreign economic-aid-related services

Additional classification (cpv): 79210000 Accounting and auditing services, 79211000

Accounting services, 79212000 Auditing services, 79212100 Financial auditing services, 79212500 Accounting review services

5.1.2. Place of performance

Country: Kenya

Anywhere in the given country

5.1.3. Estimated duration

Start date: 01/05/2026

Duration end date: 31/05/2028

5.1.4. Renewal

Maximum renewals: 1

Other information about renewals: The Client wishes to have the option of extending the audit period by one year, i.e. to include FY27/28. The Client has determined a maximum fixed budget of DKK 750,000 net of VAT.

5.1.5. Value

Estimated value excluding VAT: 3 500 000,00 DKK

5.1.6. General information

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): yes

5.1.10. Award criteria

Criterion:

Type: Price

Description: Price

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 40

Criterion:

Type: Quality

Description: Quality

Category of award weight criterion: Weight (percentage, exact)

Award criterion number: 60

5.1.15. Techniques

Framework agreement:

No framework agreement

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Review organisation: Klagenævnet for Udbud

Information about review deadlines: Actions regarding the procedure (e.g. decisions regarding award of contract) must be submitted within: 45 calendar days from the day after the publication of a contract award notice in the Official Journal of the EU. Complaint guidelines (in English) can be found at: <https://naevneneshus.dk/media/9802/complaint-guidelines.pdf>

Organisation providing additional information about the procurement procedure: Ministry of Foreign Affairs - Royal Danish Embassy of Kenya

Organisation providing offline access to the procurement documents: Ministry of Foreign Affairs - Royal Danish Embassy of Kenya

Organisation providing more information on the review procedures: Konkurrence- og Forbrugerstyrelsen

Organisation whose budget is used to pay for the contract: Ministry of Foreign Affairs

Organisation executing the payment: Ministry of Foreign Affairs

Organisation signing the contract: Ministry of Foreign Affairs

6. Results

Value of all contracts awarded in this notice: 2 882 532,00 DKK

Direct award

:

Justification for direct award: Only irregular or unacceptable tenders were received in response to a previous notice. All and only those tenderers of the previous procedure which have satisfied the selection criteria, have not fulfilled the exclusion grounds and have satisfied formal requirements, were included in the negotiations

Other justification: The contracting authority only received irregular tenders – i.e. tenders not fulfilling the minimum requirements and has in accordance with section 61(1)(2) of the Public Procurement Act applied a competitive procedure with negotiation.

Identifier of the previous procedure that justifies direct award: 08412bc4-dfd2-4b43-ad83-27af31f47d21

6.1. Result lot identifier: LOT-0000

Winner selection status: At least one winner was chosen.

6.1.2. Information about winners

Winner:

Official name: Ernst & Young LLP

Tender:

Tender identifier: EY

Identifier of lot or group of lots: LOT-0000

Value of the tender: 2 882 532,00 DKK

The tender is a variant: no

Subcontracting: No

Contract information:

Identifier of the contract: DC3403

Title: Audit of the Danida Primary Health Care Support Programme FY25/26 and FY26/27

Date on which the winner was chosen: 09/03/2026

Date of the conclusion of the contract: 10/04/2026

Organisation signing the contract: Ministry of Foreign Affairs

6.1.4. Statistical information

Summary of the review requests the buyer received:

Number of complainants: 0

Received tenders or requests to participate:

Type of received submissions: Tenders

Number of tenders or requests to participate received: 4

8. Organisations

8.1. ORG-0001

Official name: Ministry of Foreign Affairs

Registration number: 43271911

Postal address: Asiatisk Plads 2

Town: Copenhagen

Postcode: 1448

Country subdivision (NUTS): Byen København (DK011)

Country: Denmark

Contact point: Halima Abba Ali Zaid

Email: halzai@um.dk

Telephone: +254 708254762

Internet address: <https://um.dk/en/danida>**Other contact points:**

Official name: Royal Danish Embassy of Kenya

Postal address: 13, Runda Drive, Runda, P.O. Box 40412-00100 GP

Town: Nairobi

Postcode: 00100

Country: Kenya

Contact point: Halima Abba Ali Zaid

Email: halzai@um.dk

Telephone: +254 708254762

Internet address: <https://um.dk/en/danida>**Roles of this organisation:**

Buyer

Organisation providing additional information about the procurement procedure

Organisation providing offline access to the procurement documents

Organisation signing the contract

Organisation whose budget is used to pay for the contract

Organisation executing the payment

8.1. ORG-0002

Official name: Klagenævnet for Udbud

Registration number: 37795526

Postal address: Toldboden 2

Town: Viborg

Postcode: 8800

Country subdivision (NUTS): Vestjylland (DK041)

Country: Denmark

Contact point: Klagenævnet for Udbud

Email: kflu@naevneneshus.dk

Telephone: +45 72405600

Internet address: <https://naevneneshus.dk/start-din-klage/klagenaevnet-for-udbud/>**Roles of this organisation:**

Review organisation

8.1. ORG-0003

Official name: Konkurrence- og Forbrugerstyrelsen
Registration number: 10294819
Postal address: Carl Jacobsens Vej 35
Town: Valby
Postcode: 2500
Country subdivision (NUTS): Byen København (DK011)
Country: Denmark
Contact point: Konkurrence- og Forbrugerstyrelsen
Email: kfst@kfst.dk
Telephone: +45 41715000
Internet address: <https://www.kfst.dk>
Information exchange endpoint (URL): <https://www.kfst.dk>

Roles of this organisation:

Organisation providing more information on the review procedures

8.1. ORG-0004

Official name: Ernst & Young LLP
Size of the economic operator: Large
Registration number: P000629820Z
Postal address: Upperhill, Off Ragati Road
Town: Nairobi
Postcode: 00100
Country: Kenya
Contact point: Nancy Muhoya
Email: info@ke.ey.com
Internet address: <http://www.ey.com>

Roles of this organisation:

Tenderer

Winner of these lots: LOT-0000

8.1. ORG-0005

Official name: Mercell Holding ASA
Registration number: 980921565
Postal address: Askekroken 11
Town: Oslo
Postcode: 0277
Country subdivision (NUTS): Oslo (NO081)
Country: Norway
Contact point: eSender
Email: publication@mercell.com
Telephone: +47 21018800
Fax: +47 21018801
Internet address: <http://mercell.com/>

Roles of this organisation:

TED eSender

Notice information

Notice identifier/version: 6c33ed75-b358-4f3c-ba6b-215e82742dd3 - 01

Form type: Result

Notice type: Contract or concession award notice – standard regime

Notice subtype: 29

Notice dispatch date: 10/04/2026 09:33:16 (UTC+00:00) Western European Time, GMT

Notice dispatch date (eSender): 10/04/2026 09:43:11 (UTC+00:00) Western European Time, GMT

Languages in which this notice is officially available: English

Notice publication number: 248059-2026

OJ S issue number: 71/2026

Publication date: 13/04/2026