

Luxembourg-Luxembourg: Special purpose audits on the financial operations of a property company and related tax consultancy services — EP/FINS 2011-202

OJ S 149/2013 02/08/2013

Contract notice

Services

Directive 2004/18/EC

Section I: Contracting authority

I.1. Name and addresses

Official name: European Parliament, Directorate-General for Finance

Postal address: plateau de Kirchberg, PO Box 1601

Town: Luxembourg

Postal code: 2929

Country: Luxembourg

For the attention of: Mr Roger Vanhaeren

E-mail: roger.vanhaeren@europarl.europa.eu

Telephone: +352 4300-22653

Fax: +352 4300-20102

Internet address(es):General address of the contracting authority: <http://www.europarl.europa.eu>Electronic access to information: <http://www.europarl.europa.eu/tenders/invitations.htm>**Additional information can be obtained from:**

Official name: European Parliament, DG Finance

Postal address: plateau de Kirchberg, PO Box 1601

Town: Luxembourg

Postal code: 2929

Country: Luxembourg

Contact person: Tender coordinator

For the attention of: José Luis Acedo

E-mail: dgfins.marches@europarl.europa.eu

Fax: +352 4300-20102

Internet address: <http://www.europarl.europa.eu/tenders/invitations.htm>**Specifications and additional documents (including documents for competitive dialogue and a dynamic purchasing system) can be obtained from:**

Official name: European Parliament, DG Finance

Postal address: plateau de Kirchberg, PO Box 1601

Town: Luxembourg

Postal code: 2929

Country: Luxembourg

For the attention of: José Luis Acedo

E-mail: dgfins.marches@europarl.europa.eu

Fax: +352 4300-20102

Internet address: <http://www.europarl.europa.eu/tenders/invitations.htm>**Tenders or requests to participate must be submitted:** Official name: European Parliament, Official Mail Service

Postal address: Konrad Adenauer Building, Office 00D001

Town: Luxembourg

Postal code: 2929
Country: Luxembourg
Contact person: European Parliament, Directorate-General for Finance
For the attention of: Roger Vanhaeren

I.2. Type of the contracting authority

European institution/agency or international organisation

I.3. Main activity

Economic and financial affairs

I.4. Contract award on behalf of other contracting authorities

The contracting authority is purchasing on behalf of other contracting authorities: no

Section II: Object of the contract

II.1. Description

II.1.1. Title attributed to the contract by the contracting authority

Special purpose audits on the financial operations of a property company and related tax consultancy services — EP/FINS 2011-202.

II.1.2. Type of contract and place of performance or delivery

Services

Service category No 9: Accounting, auditing and bookkeeping services

Main site or place of performance: Luxembourg.

NUTS code LU000 Luxembourg

II.1.3. Information about a framework agreement or a dynamic purchasing system

The procurement involves the establishment of a framework agreement

II.1.4. Information about framework agreement

Framework agreement with a single operator

Duration of the framework agreement

Duration in years: 6

In the case of framework agreements, provide justification for any duration exceeding 4 years: It is intended that the tenderer which will be awarded the contract will provide his/her services to the EP until the KAD project (i.e. construction works) has been finalised, including the establishment of lease payments. During the audits, the external auditor will acquire expert knowledge of the project, which it is expected have a positive impact on subsequent audits. The KAD project is planned to be finalised in 2018.

II.1.5. Short description of the contract or purchase(s)

DG FINS of the European Parliament is in need of an external auditor's opinion of the financial operations of the SI (société immobilière/property company) which has been created following the negotiated procedure 'Constitution and financing of a société immobilière for the purpose of the construction and renovation of the Konrad Adenauer (KAD) building in Luxembourg' (INLO-A-BATILUX-S-11 259-00). The mission will be a special purpose audit engagement, in accordance with the International Standard on Auditing No 800.

The SI, named 'Société Immobilière Bâtiment Konrad Adenauer du Parlement européen', has been established and is owned by a commercial bank (BGL BNP Paribas SA, Luxembourg, as the awarded tenderer of the abovementioned procedure). The company has been created for the project of the construction and renovation of the KAD. Its purpose is the financing of this

project. In particular, all cash flows related to the KAD project pass through the SI. The company is based in the Grand-Duchy of Luxembourg with the status of an SARL. The SI was established in December 2011.

The auditor will be asked to express an opinion on aspects like:

- income and expenditure, on the basis of accounting documents and other relevant information requested by the EP,
- management of loan disbursements,
- receipt of construction contractors' invoices and execution of payments (amount, date, beneficiary, etc.),
- calculation of (interim) interest,
- accounting and reporting activities of financial transactions carried out by the SI in connection with the project.

II.1.6. CPV code(s)

79212100 Financial auditing services - IA36

II.1.7. Information about the Government Procurement Agreement (GPA)

The procurement is covered by the Government Procurement Agreement: yes

II.1.8. Lots

This contract is divided into lots: no

II.1.9. Information about variants

Variants will be accepted: no

II.2. Scope of the procurement

II.2.1. Total quantity or scope

II.2.2. Information about options

Options: no

II.2.3. Information about renewals

This contract is subject to renewal: yes

Number of possible renewals: 4

In the case of renewable supplies or service contracts, estimated timeframe for subsequent contracts:

in months: 12 (from the award of the contract)

II.3. Duration of the contract or time limit for completion

Duration in months: 72 (from the award of the contract)

Section III: Legal, economic, financial and technical information

III.1. Conditions related to the contract

III.1.1. Deposits and guarantees required

III.1.2. Main financing conditions and payment arrangements and/or reference to the relevant provisions governing them

See Article I.4 of the framework contract.

III.1.3.

Legal form to be taken by the group of economic operators to whom the contract is to be awarded

See point 4 of the specifications.

III.1.4. Contract performance conditions

The performance of the contract is subject to particular conditions: no

III.2. Conditions for participation

III.2.1. Suitability to pursue the professional activity, including requirements relating to enrolment on professional or trade registers

List and brief description of conditions: See point 12 of specifications.

III.2.2. Economic and financial ability

List and brief description of conditions: See point 12.2 of specifications.

Minimum level(s) of standards possibly required: Tenderers must have sufficient economic and financial capacity to enable them to perform the contract in compliance with the contractual provisions, taking into account its value and scale. If, in the light of the information supplied by the tenderer, the European Parliament has doubts about his financial capacity, or if it is clearly insufficient for performance of the contract, the tender may be rejected without the tenderer being able to claim any financial compensation.

In respect of the contract which is the subject of this invitation to tender the European Parliament requires tenderers to have a minimum financial and economic capacity which will be assessed on the basis of the following information:

- existence of a professional indemnity insurance for audit and tax consultancy services,
- minimum average annual total turnover of 1 000 000 EUR during the last 2 financial years.

III.2.3. Technical and professional ability

List and brief description of conditions:

See point 12.3 of specifications.

Minimum level(s) of standards possibly required:

Tenderers must have sufficient technical and professional capacity to enable them to perform the contract in compliance with the contractual provisions, taking into account its value and scale. If, in the light of the information supplied by the tenderer, the European Parliament has doubts about a tenderer's technical and professional capacity, or if it is clearly insufficient for performance of the contract, the tender may be rejected without the tenderer being able to claim any financial compensation.

In respect of the contract which is the subject of this invitation to tender the European Parliament requires tenderers to have the following technical and professional capacity:

- tenderers must be entitled, in accordance with the requirements of the Eighth Council Directive 84/253/EEC on the approval of persons responsible for carrying out statutory audits, to carry out the requested audit services in Luxembourg,
- tenderers must be entitled to carry out tax consultancy services in Luxembourg,
- tenderers must be able to issue an independent opinion on the operations of the SI. An assignment as statutory auditor of the BNP Paribas Group, during the duration of the contract with the European Parliament, will be considered as a case where the tenderer is not able to issue such an independent opinion,
- tenderers must have carried out at least 3 audit and/or audit-related services in the property and financing sectors over the past 2 years; the services carried out must have been of similar (or greater) size and scope to the present tender procedure,
- the service provider must have had a minimum average annual audit manpower (including managerial staff) of 20 for the last 2 years,

— experience in the requested audit and tax consultancy services as evidenced by the qualifications, both educational and professional, of the firm's managerial staff and those of the persons responsible for carrying out the services. As services must be carried out in English and/or French, the assigned personnel must have knowledge of at least 1 of these languages.

III.2.4. Information about reserved contracts

III.3. Conditions specific to services contracts

III.3.1. Information about a particular profession

Execution of the service is reserved to a particular profession: yes
Reference to the relevant law, regulation or administrative provision: Auditors.

III.3.2. Information about staff responsible for the performance of the contract

Obligation to indicate the names and professional qualifications of the staff assigned to performing the contract: yes

Section IV: Procedure

IV.1. Type of procedure

IV.1.1. Type of procedure

Open

IV.1.2. Information about the limits on the number of candidates to be invited

IV.1.3. Information about reduction of the number of solutions or tenders during negotiation or dialogue

IV.2. Award criteria

IV.2.1. Award criteria

The most economically advantageous tender in terms of Price is not the only award criterion and all criteria are stated only in the procurement documents

IV.2.2. Information about electronic auction

An electronic auction will be used: no

IV.3. Administrative information

IV.3.1. File reference number attributed by the contracting authority

EP/FINS 2011-202.

IV.3.2. Previous publication concerning this procedure

no

IV.3.3. Conditions for obtaining specifications and additional documents or descriptive document

Time limit for receipt of requests for documents or for accessing documents: 4.9.2013
Payable documents: no

IV.3.4. Time limit for receipt of tenders or requests to participate

11.9.2013 - 17:00

IV.3.5. Estimated date of dispatch of invitations to tender or to participate to selected candidates

IV.3.6. Languages in which tenders or requests to participate may be submitted

Any EU official language

IV.3.7. Minimum time frame during which the tenderer must maintain the tender

Duration in months: 6 (from the date stated for receipt of tender)

IV.3.8. Conditions for opening of tenders

Date: 20.9.2013 - 10:00

Persons authorised to be present at the opening of tenders: yes

Information about authorised persons and opening procedure: Limited to 2 representatives per tender.

Section VI: Complementary information

VI.1. Information about recurrence

This is a recurrent procurement: no

VI.2. Information about European Union funds

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

VI.3. Additional information

VI.4. Procedures for review

VI.4.1. Review body

Official name: General Court of the Court of Justice of the European Union

Town: Luxembourg

Postal code: 2925

Country: Luxembourg

E-mail: generalcourt.registry@curia.europa.eu

Telephone: +352 4303-1

Fax: +352 433766

Internet address: <http://curia.europa.eu>

VI.4.2. Review procedure

Precise information on deadline(s) for review procedures: Interested parties should contact the body responsible for appeal procedures to obtain information on deadline(s) for lodging appeals, at <http://curia.europa.eu>

VI.4.3. Service from which information about the review procedure may be obtained

Official name: General Court of the Court of Justice of the European Union

Town: Luxembourg

Postal code: 2925

Country: Luxembourg

E-mail: generalcourt.registry@curia.europa.eu

Telephone: +352 4303-1

Fax: +352 433766

Internet address: <http://curia.europa.eu>

VI.5. Date of dispatch of this notice

23.7.2013