

633035-2026 - Competition

Norway – Business services: law, marketing, consulting, recruitment, printing and security – Internal Auditor

OJ S 178/2026 15/09/2026

Contract or concession notice – standard regime

Services

1. Buyer

1.1. Buyer

Official name: Norsk Tipping

Email: e-post@norsk-tipping.no

Legal type of the buyer: Body governed by public law

Activity of the contracting authority: General public services

2. Procedure

2.1. Procedure

Title: Internal Auditor

Description: Norsk Tipping shall enter into a contract for internal audit services. The internal audit shall assist the board and the managing director with independent and objective assessments of the company's management, risk management and internal control. Through a systematic and risk based approach, internal audits shall contribute to create value and improve the company's processes and goal achievement. The assignment includes, among other things, audits, assessments and consultancy services related to: * Performance Management * risk management * Internal Control * compliance with laws, regulations and internal management requirements. * processes for efficient and reliable operation The internal audit can also give advice within its competence area, provided that this does not affect or weaken the independence of internal audits.

Procedure identifier: 424aa7af-3562-46d7-9626-2570395f1b89

Internal identifier: 8350

Type of procedure: Open

The procedure is accelerated: no

2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79000000 Business services: law, marketing, consulting, recruitment, printing and security

Additional classification (cpv): 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 79212000 Auditing services, 79212200 Internal audit services

2.1.2. Place of performance

Country subdivision (NUTS): Innlandet (NO020)

Country: Norway

2.1.3. Value

Estimated value excluding VAT: 10 000 000,00 NOK

Maximum value of the framework agreement: 12 000 000,00 NOK

2.1.4. General information

Legal basis:

Directive 2014/24/EU

2.1.6. Grounds for exclusion

Sources of grounds for exclusion: Notice

Analogous situation like bankruptcy, insolvency or arrangement with creditors under national law: Is the tenderer in a bankruptcy situation? Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Bankruptcy: Is the tenderer in a bankruptcy situation? Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Corruption: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body or has the competence to represent or control or make decisions in such bodies, by enforceable judgement been convicted of corruption by a verdict handed down not more than five years ago, or a rejection period determined directly in the judgement that still applies? Corruption as defined in Article 3 of the Convention on Combating Corruption, involving European Communities or European Union member states (EUT C 195 of 25.6.1997, s. 1), and in Article 2, point 1, in the Council's framework decision 2003/568/RIA of 22 July 2003 on combating corruption in the private sector (EUT L 192 of 31.7.2003, p. 54). This rejection reason also includes corruption as defined in national law for the contracting authority or supplier.

Arrangement with creditors: Is the supplier in a situation where he has been forced debt arrangement? Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Participation in a criminal organisation: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body or has the competence to represent or control or make decisions in such bodies, at the time a legally convicted verdict of participation in a criminal organisation by a verdict handed down no more than five years ago, or a rejection period set out directly in the judgement that still applies? Participation in a criminal organisation as defined in Article 2 of the Council's framework decision 2008/841/RIA of 24 October 2008 on control of organised crime (EUT L 300 of 11.11.2008, p. 42).

Agreements with other economic operators aimed at distorting competition: Has the tenderer entered into agreement(s) with other tenderers with the intention of turning the competition?

Breaching of obligations in the fields of environmental law: Is the tenderer aware of breaches of environmental provisions as stated in national law, the relevant notice or procurement documents or Article 18 (2) of Directive 2014/24/EU.

Money laundering or terrorist financing: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body or has the competence to represent or control or make decisions in such bodies, in the event a legal verdict has been convicted of money laundering or financing terrorism by a verdict handed down no more than

five years ago, or a rejection period set out directly in the judgement that still applies? Money laundering or financing terrorism As defined in Article 1 of the European Parliament and Council Directive 2005/60/EF of 26 October 2005 on preventive measures against the use of the financial system for money laundering and financing terrorism (EUT L 309 of 25.11.2005, p. 15).

Fraud: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body or has the competence to represent or control or make decisions in such bodies, at the time a legally convicted of fraud has been convicted of fraud by a verdict handed down not more than five years ago, or a rejection period determined directly in the judgement that still applies? Fraud included in Article 1 of the Convention on protection of the Financial Interests of the European Communities (EFT C 316 of 27.11.1995, p. 48).

Child labour and including other forms of trafficking in human beings: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body or has the competence to represent or control or make decisions in such bodies, in the event a legal verdict has been convicted of child labour and other forms of human trafficking by a verdict handed down no more than five years ago, or a rejection period determined directly in the judgement that still applies? Child labour and other forms of human trafficking as defined in Article 2 of the European Parliament and council directive 2011/36/EU of 5. 1 April 2011 on the prevention and control of human trafficking and the protection of its victims and for compensation of the Council's framework decision 2002/629/RIA (EUT L 101 of 15.4.2011, p. 1).

Insolvency: Is the tenderer in an insolvency situation? Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Breaching of obligations in the fields of labour law: Is the tenderer aware of breaches of provisions on working conditions as stated in national law, the relevant notice or procurement documents or Article 18 (2) of Directive 2014/24/EU.

Assets being administered by liquidator: Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Misrepresentation, withheld information, unable to provide required documents or obtained confidential information of this procedure: Has the tenderer: a) given grossly incorrect information with the notification of the information required to verify that there is no basis for rejection, or of the qualification requirements being fulfilled, b) failed to provide such information, c) made reservations immediately to present the supporting documents requested by the contracting authority, or d) improperly affected the contracting authority's decision process to acquire confidential information that could give this an unlawful advantage in connection with competition, or negligently has given misleading information that can have a significant influence on decisions on rejection, selection or award?

Conflict of interest due to its participation in the procurement procedure: Is the tenderer aware of a conflict of interest as stated in national law, the relevant notice or procurement documents?

Direct or indirect involvement in the preparation of this procurement procedure: Has the tenderer or an entity associated with the supplier advised the contracting authority or in another way been involved in the planning of the competition?

Grave professional misconduct: Has the tenderer committed serious errors in professional practice? If relevant, see the definitions in national law, the relevant notice or procurement documents.

Early termination, damages, or other comparable sanctions: Has the tenderer committed significant breaches of contract in connection with the fulfilment of a previous public contract, a previous contract with a public contracting authority or a previous concession contract, where the breach has led to the cancellation of the contract, compensation or other similar sanctions?

Breaching of obligations in the fields of social law: Is the tenderer aware of breaches of provisions on social conditions as stated in national law, the relevant notice or procurement documents or Article 18 (2) of Directive 2014/24/EU.

Breaching obligation relating to payment of social security contributions: Have tenderers failed to fulfil all their social security obligations in the country where they are established and in their member state, if this is a different country than what he is established in?

Business activities are suspended: Specify why, under the mentioned circumstances, one is able to carry out the contract, considering the current national provisions and measures for continuing the business activities? It is not necessary to provide this information if rejection of tenderers in such a situation is obligatory in accordance with the current national law with no exceptions, when the tenderer is still able to carry out the contract.

Breaching obligation relating to payment of taxes: Has the tenderer not fulfilled all of his tax and duty obligations in both the country where he is established and in the contracting authority's member state, if this is a different country than what he is established in?

Terrorist offences or offences linked to terrorist activities: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body, or has the competence to represent or control or make decisions in such bodies, in the event a legal verdict has been convicted of acts of terrorism or criminal acts connected to terrorist activities by a verdict handed down no more than five years ago, or a rejection period set directly in the judgement that still applies? Acts of terrorism or criminal acts relating to terrorist activity as defined in Article 1 and 3 of the Council's framework decision 2002/475/RIA of 13 June 2002 on combating terrorism (EFT L 164, af 22.6.2002, p. 3). This rejection reason also includes incitement to, participation or attempts to commit such actions as included in Article 4 in the mentioned framework decision.

Offence concerning its professional conduct in the domain of defence procurement: Is the tenderer himself or a person, who is a member of the tenderer's administration, management or supervisory body, or has the competence to represent or control or make decisions in such bodies, have been legally convicted of offences regarding professional behaviour in defence procurements?

Lack of reliability to exclude risks to the security of the country: Is the tenderer assessed to lack the reliability necessary to exclude the risk of national security?

Breaching of obligations set under purely national exclusion grounds: The contracting authority shall state that in Norway there are national rejection reasons. These shall be described in the procurement documents. Tenderers must respond to whether they are in one or more of the situations described in the national rejection reasons.

5. Lot

5.1. Lot: LOT-0001

Title: Internal Auditor

Description: Norsk Tipping shall enter into a contract for internal audit services. The internal audit shall assist the board and the managing director with independent and objective assessments of the company's management, risk management and internal control. Through a

systematic and risk based approach, internal audits shall contribute to create value and improve the company's processes and goal achievement. The assignment includes, among other things, audits, assessments and consultancy services related to: * Performance Management * risk management * Internal Control * compliance with laws, regulations and internal management requirements. * processes for efficient and reliable operation The internal audit can also give advice within its competence area, provided that this does not affect or weaken the independence of internal audits.

Internal identifier: 10878

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79000000 Business services: law, marketing, consulting, recruitment, printing and security

Additional classification (cpv): 79200000 Accounting, auditing and fiscal services, 79210000 Accounting and auditing services, 79212000 Auditing services, 79212200 Internal audit services

5.1.2. Place of performance

Country subdivision (NUTS): Innlandet (NO020)

Country: Norway

5.1.3. Estimated duration

Start date: 03/11/2026

Duration end date: 02/11/2028

5.1.4. Renewal

Maximum renewals: 1

Other information about renewals: One year. The contract will be valid for 2 (two) years, with an option for an extension for 1 (one) + 1 (one) year, so that the maximum contract period can be up to 4 (four) years.

5.1.6. General information

Reserved participation:

Participation is not reserved.

Procurement Project not financed with EU Funds.

The procurement is covered by the Government Procurement Agreement (GPA): no

5.1.9. Selection criteria

Sources of selection criteria: Notice

Criterion: Other economic or financial requirements

Description of selection criterion: Requirement: * Tenderers shall have satisfactory finances.

Documentation requirements: Documentation requirement: * Income statement and balance with notes, as well as annual report and auditor's report for recent years. In addition a cash flow statement is required for the companies that are obliged to set this up. * Credit evaluation /rating, not older than 6 months from the tender deadline. * If it is more than 6 months since the balance sheet for the last annual accounts, the sub-year accounts must be enclosed. * Any other information of relevance to the company's fiscal figures. If a tenderer, for a justifiable reason, cannot present the documentation that Norsk Tipping has requested, he can prove his economic and financial style with any other document that the contracting authority can accept. If the tenderer has such a justifiable reason, he may contact Norsk Tipping in writing in order to clarify which other documentation is acceptable. If a tenderer will use the capacity of sub-suppliers (supporting companies) to fulfil the requirements of the tenderer's economic and

financial capacity, a signed commitment statement must be enclosed with the attached document "Commitment Statement". The declaration of commitment shall include the following information: * Name of the tenderer who will rely on sub-suppliers (supporting business) * Sub-supplier (supporting business) * Name * Organisation number * Description of the organisation * Company Form * Ownership structure * Manager * Mobile No. General Manager * E-mail address, Managing Director * Description of the estimated contribution (percentage of the total volume) that sub-suppliers shall submit in connection with the contract. * Description of which deliveries/services sub-providers shall be responsible for in connection with the contract. * A description of how the co-operation relationship between the tenderer and sub-suppliers (supporting business) is considered and organised, and whether it involves long-term co-operation relation and any indication of the time aspect of the relationship.

Criterion: Enrolment in a trade register

Description of selection criterion: Requirement: * Tenderers shall be a legally established company. Documentation requirements: Documentation requirement: * Norwegian companies: Company Registration Certificate * Foreign companies: Proof that the company is registered in a trade or business register as prescribed by the law of the country where the company is established. If a tenderer has documented a company registration certificate via e-Certificate, documentation in pdf/equivalent must not be enclosed.

Criterion: Other economic or financial requirements

Description of selection criterion: Requirement: * Tenderers shall have their tax and VAT payments in order. Documentation requirements: Documentation requirement: * Norwegian companies: Tax certificate for tax and VAT. The tax and VAT certificate is delivered by the Norwegian Tax Administration and can be ordered via Altinn. * Foreign companies: Must provide certificates from equivalent authorities to the Norwegian ones. If their authorities do not issue such documents, the tenderer shall enclose a declaration stating that taxes and VAT have been paid. The declaration shall be confirmed and signed by the company's financial manager and auditor. The documents must be presented before the tender deadline and must not be older than 6 months from the tender deadline. If a tenderer has documented a tax certificate via e-Certificate, documentation in pdf/equivalent must not be enclosed.

5.1.10. Award criteria

Criterion:

Type: Quality

Description: Method

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

Award criterion number: 45

Criterion:

Type: Quality

Description: Competence offered resources

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

Award criterion number: 30

Criterion:

Type: Price

Description: Price

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

Award criterion number: 25

Criterion:

Type: Quality

Description: The nature of the procurement is services, i.e. implementation of quantitative and qualitative assistance, typical desk work both at the supplier and at the contracting authority. The contracting authority estimates that the work to be carried out does not involve travel activities. The main service is the consultant's work effort. In order to map the climate footprint and other forms of environmental impact from the nature of consultancy services, the contracting authority expects that a consultant's climate footprint and environmental impact will be equal to the load from an average permanent employee. It is the employee's need for office space and equipment, the energy consumption in the building that the consultant/consultant works in, travel for work, and waste generation that contributes to the employee's climate footprint and environmental impact. The contracting authority, however, estimates that none of the above elements fall within the nature of the procurement, which is a consultancy service /consultancy service. The elements that are related to the species, i.e. the assistance provided and the report to be produced, lead to an immaterial climate footprint and an immaterial environmental impact. Based on the above, the contracting authority will use the exclusion provision in the procurement regulations § 7-9 fifth section, as the procurement is justified in accordance with nature to have a climate footprint and an environmental impact that is immaterial. The contracting authority is therefore exempt from the obligations to weight the environment 30% or to prioritise the environment among the three highest prioritised award criteria.

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

Award criterion number: 0

5.1.11. Procurement documents

Access to certain procurement documents is restricted

Information about restricted documents is available at: <https://app.artifik.no/procurements/8350>

Ad hoc communication channel:

Name: e-Tendering

5.1.12. Terms of procurement

Terms of submission:

Electronic submission: Required

Address for submission: <https://app.artifik.no/procurements/8350>

Languages in which tenders or requests to participate may be submitted: Norwegian

Electronic catalogue: Not allowed

Deadline for receipt of tenders: 15/10/2026 08:00:00 (UTC+00:00) Western European Time, GMT

Duration during which the tender must remain valid: 3 Months

Terms of contract:

The execution of the contract must be performed within the framework of sheltered employment programmes: No

Conditions relating to the performance of the contract: N/A

Electronic invoicing: Required

Electronic ordering will be used: yes

Electronic payment will be used: yes

Financial arrangement: N/A

5.1.15. Techniques

Framework agreement:

Framework agreement, without reopening of competition

Maximum number of participants: 1

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Review organisation: Hedmarken og Østerdal tingrett

Organisation providing additional information about the procurement procedure: Norsk Tipping

Organisation providing more information on the review procedures: Norsk Tipping

Organisation receiving requests to participate: Artifik AS

8. Organisations

8.1. ORG-0001

Official name: Norsk Tipping

Registration number: 925836613

Postal address: Postboks 4414

Town: HAMAR

Postcode: 2325

Country subdivision (NUTS): Innlandet (NO020)

Country: Norway

Contact point: Inger Hege Skjærstad

Email: e-post@norsk-tipping.no

Telephone: +47 62514000

Internet address: <https://www.norsk-tipping.no>

Buyer profile: <https://www.norsk-tipping.no>

Roles of this organisation:

Buyer

Organisation providing additional information about the procurement procedure

Organisation providing more information on the review procedures

8.1. ORG-0002

Official name: Hedmarken og Østerdal tingrett

Registration number: 935364892

Postal address: Postboks 4450

Town: Hamar

Postcode: 2326

Country subdivision (NUTS): Innlandet (NO020)

Country: Norway

Email: toinpost@domstol.no

Telephone: +47 62550650

Internet address: <https://www.domstol.no/no/domstoler/tingrett/hedmarken-og-osterdal-tingrett/>

Roles of this organisation:

Review organisation

8.1. ORG-0003

Official name: Artifik AS

Registration number: 925364967

Postal address: Stortingsgata 12

Town: Oslo

Postcode: 0161

Country subdivision (NUTS): Oslo (NO081)

Country: Norway

Email: support@artifik.no

Internet address: <https://artifik.no>

Roles of this organisation:

Procurement service provider

Organisation receiving requests to participate

Notice information

Notice identifier/version: 05062751-7d57-4500-a411-001f82d1f787 - 01

Form type: Competition

Notice type: Contract or concession notice – standard regime

Notice subtype: 16

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Languages in which this notice is officially available: English

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