

Denmark-Copenhagen: Auditing services

OJ S 245/2022 20/12/2022

Contract notice

Services

Legal Basis:

Directive 2014/24/EU

Section I: Contracting authority

I.1. Name and addresses

Official name: Folkekirkens Nødhjælp

National registration number: 36980214

Postal address: Meldahlsgade 3

Town: København V

NUTS code: DK01 Hovedstaden

Postal code: 1613

Country: Denmark

Contact person: Grethe Rosenberg Nørgaard

E-mail: grn@dca.dk

Telephone: +45 50515623

Internet address(es):

Main address: <https://www.danchurchaid.org/>

Address of the buyer profile: <https://s2c.mercell.com/buyer/21178>

I.3. Communication

The procurement documents are available for unrestricted and full direct access, free of charge, at: <https://s2c.mercell.com/today/28151>

Additional information can be obtained from the abovementioned address

Tenders or requests to participate must be submitted electronically via: <https://s2c.mercell.com/today/28151>

I.4. Type of the contracting authority

European institution/agency or international organisation

I.5. Main activity

Other activity: Humanitarian and development organisation

Section II: Object

II.1. Scope of the procurement

II.1.1. Title

Audit Services

Reference number: 1766

II.1.2. Main CPV code

79212000 Auditing services

II.1.3. Type of contract

Services

II.1.4. Short description

CONTRACT OBJECTIVE AND RESULTS

The overall objective of this Tender is to establish a three-year framework contract with the possibility of extension for up to two years.

Results to be achieved by the Contractor

The Contractor is expected to deliver the below services further specified in the Contracting authorities' Tender dossier.

(1) Annual audit of DCA consolidated financial statements and other annually recurring assignments

(2) Audit of DANIDA SPA (Strategic Partnership Agreement) consolidated accounts, and

(3) Ad hoc assignments

DCA wishes to collaborate with a Contractor, who can positively contribute to enhance and develop the finance functions and operational tasks as well as the general workflow.

Furthermore, DCA is looking for a Contractor who exhibits agility and flexibility matching the nature of DCA's work.

The guidelines from DANIDA or other donors may change, and DCA wishes the Tenderer to contribute with interpretation and how new guidelines can c

II.1.5. Estimated total value

II.1.6. Information about lots

This contract is divided into lots: no

II.2. Description

II.2.2. Additional CPV code(s)

79200000 Accounting, auditing and fiscal services, 79212000 Auditing services, 79212100 Financial auditing services, 79212200 Internal audit services, 79212300 Statutory audit services

II.2.3. Place of performance

NUTS code: DK01 Hovedstaden

Main site or place of performance: The tenderer must have physical representation in Copenhagen, Denmark

II.2.4. Description of the procurement

CONTRACT OBJECTIVE AND RESULTS

Overall objective

The overall objective of this Tender is to establish a three-year framework contract with the possibility of extension for up to two years with a well-established chartered accountant who can provide professional services, the best and most efficient set-up for auditing, advice and guidance concerning best practices and optimization of financial processes in a proactive, honest, and trustful way, and in close collaboration with DCA.

Results to be achieved by the Contractor:

The Contractor is expected to deliver the below services and please refer below for further specifications.

(1) Annual audit of DCA consolidated financial statements and other annually recurring assignments

(2) Audit of DANIDA SPA (Strategic Partnership Agreement) consolidated accounts, and

(3) Ad hoc assignments

DCA wishes to collaborate with a Contractor, who can positively contribute to enhance and develop the finance functions and operational tasks as well as the general workflow.

Furthermore, DCA is looking for a Contractor who exhibits agility and flexibility matching the nature of DCA's work.

The guidelines from DANIDA or other donors may change, and DCA wishes the Tenderer to contribute with interpretation and how new guidelines can contribute to better compliance and ensure greater transparency.

DCA is considering establishing an internal audit function with reference to an audit committee. As part of the Annual Audit (1), should the internal audit function materializes, the partner, and optionally the managing auditor, is expected to play an advisory role to the audit committee.

Tasks to be carried out by the Contractor

DCA requires that the Contractor dedicates 10% of the time spent for each of the below tasks (1, 2, 3) on providing proactive advice, guidance, and recommendations of improvements that positively contribute to the development and enhancement of the finance functions, operational tasks as well as the general organizational workflow.

(1) Annual audit of DCA consolidated financial statements and other annually recurring assignments

1.a. Annual audit of DCA consolidated financial statements no later than 2 weeks prior to the Board meeting[1]

Interim audit including IT audit

Review of country office financial statements and audit report

Review of yearly financial statements and internal specifications

Auditors report[2]

1.b. Review of Statements and declarations regarding project accounts and collections for the Parish collection no later than 6 months after the collection, which takes place second Sunday of March.

1.c. Revision of Application for VAT compensation no later than end of June

1.d. Revision of Applications to lottery funds[3] no later than end of June

1.e. Revision of Accounts and tax return for the Kirsten Borger foundation no later than end of April.

(2) Audit of Danida SPA (Strategic Partnership Agreement) consolidated accounts no later than end of June or any later communicated timeline.

Interim audit including project audits

Performance audit[4]

Compliance audit of DCA's project management manual[5]

Auditors report1

(3) Ad hoc assignments

Miscellaneous tasks and assignments (e.g., courses and training, tax and VAT questions, HR related questions, etc.)

Ad hoc audits related to grants funded by DANIDA or other donors (such as USAID, EuropeAid, etc.)

For all the above tasks (1, 2, 3), DCA will prepare the financial statements.

The scope of ad hoc tasks is estimated at 175 hours annually. The Tenderer is kindly asked to advise how early they must be advised of the assignment to ensure a timely process.

Footnotes:

[1] 2nd quarter Board meeting takes place around the 10 April. Exact date of the board meeting to be advised

[2] Revisionsprotokollat

[3] Tips og Lotto

[4] Forvaltningsrevision

[5] Please refer to DANIDA audit instructions annex 4.

II.2.5. Award criteria

Price is not the only award criterion and all criteria are stated only in the procurement documents

II.2.6. Estimated value

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 Contracting Authority shall be entitled to extend the Contract for a further period of maximum two years, in one extension of two years or maximum two extensions of one year each on similar terms and conditions, by giving the Contractor written notice of its intention to extend the Contract not less than 60 days prior to the expiry date.

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

III.1. Conditions for participation

III.1.2. Economic and financial standing

List and brief description of selection criteria:

- The tenderer has representation in Copenhagen, Denmark
- The tenderer is a Danish state-authorized public accountant
- The tenderer has an annual turnover of minimum DKK 100 million
- The service cannot be subcontracted to a third party
- The tenderer accepts without reservation the Contracting Authority's General Terms and Conditions for services in full
- The tenderer accepts without reservation the Contracting Authority's Code of Conduct

III.1.3. Technical and professional ability

Selection criteria as stated in the procurement documents

III.2. Conditions related to the contract

III.2.3. 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

Section IV: Procedure

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.2.1. Previous publication concerning this procedure

Notice number in the OJ S: [2022/S 116-326571](#)

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

Date: 20/02/2023 Local time: 23:59

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

English

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

Duration in months: 3 (from the date stated for receipt of tender)

IV.2.7. Conditions for opening of tenders

Date: 22/02/2023 Local time: 23:59

Information about authorised persons and opening procedure: A tender opening report will be shared with administrative compliant bidders.

Section VI: Complementary information

VI.1. Information about recurrence

This is a recurrent procurement: no

VI.3. Additional information

VI.4. Procedures for review

VI.4.1. Review body

Official name: Klagenævnet for Udbud
Postal address: Nævnenes Hus, Toldboden 2
Town: Viborg
Postal code: 8800
Country: Denmark
E-mail: klfu@naevneshus.dk
Telephone: +45 72405600
Internet address: <https://klfu.naevneshus.dk>

VI.4.3. Review procedure

Precise information on deadline(s) for review procedures:

The contract is governed by and shall be construed in accordance with the laws of the Contracting Authority's country. Any dispute or breach of contract arising under this contract shall be solved amicably if at all possible. If not possible and unless provided in the Service Contract, it shall be settled finally by court decision, which shall be held under the law of the Contracting Authority's country. Any ruling by the court will be final and directly executable in the country of the Contractor.

VI.5. Date of dispatch of this notice

15/12/2022