

76194-2026 - Competition

Norway – Accounting, auditing and fiscal services – Framework agreement for internal audit services.

OJ S 23/2026 03/02/2026

**Contract or concession notice – standard regime - Change notice
Services**

1. Buyer

1.1. Buyer

Official name: Mattilsynet

Email: mari.kristiina.hyvonen.mirzaei@mattilsynet.no

Legal type of the buyer: Public undertaking

Activity of the contracting authority: General public services

2. Procedure

2.1. Procedure

Title: Framework agreement for internal audit services.

Description: The objective of the procurement is to enter into a contract for internal audit services. The Norwegian Food Safety Authority has decided that internal audits shall be outsourced in autumn 2025. The Norwegian Food Safety Authority would like to enter into an agreement with an external tenderer for the safeguarding and execution of the internal audit assignments. In addition to ordinary audit assignments, any additional assignments for the entity may be relevant.

Procedure identifier: 95624fae-3a63-4f43-9346-92ef6d18bdfd

Internal identifier: 2026/3120

Type of procedure: Negotiated with prior publication of a call for competition / competitive with negotiation

The procedure is accelerated: no

Main features of the procedure: The objective of the procurement is to enter into a contract for internal audit services. The Norwegian Food Safety Authority has decided that internal audits shall be outsourced in autumn 2025. The Norwegian Food Safety Authority would like to enter into an agreement with an external tenderer for the safeguarding and execution of the internal audit assignments. In addition to ordinary audit assignments, any additional assignments for the entity may be relevant.

2.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79200000 Accounting, auditing and fiscal services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212200 Internal audit services

2.1.2. Place of performance

Country: Norway

Anywhere in the given country

2.1.3. Value

Estimated value excluding VAT: 10 000 000,00 NOK

Maximum value of the framework agreement: 8 000 000,00 NOK

2.1.4. General information

Legal basis:

Directive 2014/24/EU

Anskaffelsesforskriften - Internal auditing

Anskaffelsesforskriften - See changes in red

2.1.6. Grounds for exclusion

Sources of grounds for exclusion: Notice, European Single Procurement Document (ESPD)

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, in the event a enforceable verdict has 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.

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).

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).

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)

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 out 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.

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).

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?

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

5. Lot

5.1. Lot: LOT-0000

Title: Framework agreement for internal audit services.

Description: The objective of the procurement is to enter into a contract for internal audit services. The Norwegian Food Safety Authority has decided that internal audits shall be outsourced in autumn 2025. The Norwegian Food Safety Authority would like to enter into an agreement with an external tenderer for the safeguarding and execution of the internal audit assignments. In addition to ordinary audit assignments, any additional assignments for the entity may be relevant.

Internal identifier: 2026/3120

5.1.1. Purpose

Main nature of the contract: Services

Main classification (cpv): 79200000 Accounting, auditing and fiscal services

Additional classification (cpv): 79210000 Accounting and auditing services, 79212200 Internal audit services

5.1.2. Place of performance

Country: Norway

Anywhere in the given country

5.1.3. Estimated duration

Start date: 30/04/2026

Duration end date: 30/04/2030

5.1.5. Value

Estimated value excluding VAT: 10 000 000,00 NOK

Maximum value of the framework agreement: 8 000 000,00 NOK

5.1.6. General information

Reserved participation:

Participation is not reserved.

The names and professional qualifications of the staff assigned to perform the contract must be given: Not yet known

Procurement Project not financed with EU Funds.

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

5.1.7. Strategic procurement

Approach to reducing environmental impacts: Other

Green Procurement Criteria: Other Green Public Procurement criteria

Social objective promoted: Other

5.1.9. Selection criteria

Sources of selection criteria: Notice

Criterion: Other economic or financial requirements

Description of selection criterion: See notice

Information about the second stage of a two-stage procedure:

Minimum number of candidates to be invited for the second stage of the procedure: 3

The procedure will take place in successive stages. At each stage, some participants may be eliminated

5.1.11. Procurement documents

Languages in which the procurement documents are officially available: Norwegian

Address of the procurement documents: <https://permalink.mercell.com/273688077.aspx>

5.1.12. Terms of procurement

Terms of submission:

Electronic submission: Required

Address for submission: <https://permalink.mercell.com/273688077.aspx>

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

Electronic catalogue: Not allowed

Variants: Not allowed

Tenderers may submit more than one tender: Not allowed

Deadline for receipt of requests to participate: 12/02/2026 11:00:00 (UTC+00:00) Western European Time, GMT

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: -

A non-disclosure agreement is required: yes

Additional information about the non-disclosure agreement: See notice

Electronic invoicing: Allowed

Electronic ordering will be used: no

Electronic payment will be used: yes

Financial arrangement: See notice

5.1.15. Techniques

Framework agreement:

Framework agreement, without reopening of competition

Maximum number of participants: 3

Information about the dynamic purchasing system:

No dynamic purchase system

5.1.16. Further information, mediation and review

Mediation organisation: Klagenemnda for offentlige anskaffelser

Review organisation: Klagenemnda for offentlige anskaffelser

Information about review deadlines: See the tender documentation

Organisation providing more information on the review procedures: Klagenemnda for offentlige anskaffelser

8. Organisations

8.1. ORG-0001

Official name: Mattilsynet

Registration number: 985399077

Postal address: Postboks 454

Town: SORTLAND

Postcode: 8401

Country subdivision (NUTS): Nordland/Nordlândia (NO071)

Country: Norway

Contact point: Mari Kristiina Hyvönen Mirzaei

Email: mari.kristiina.hyvonen.mirzaei@mattilsynet.no

Telephone: +47 23216800

Fax: +47 23217001

Internet address: <http://www.mattilsynet.no/>

Roles of this organisation:

Buyer

8.1. ORG-0002

Official name: Klagenemnda for offentlige anskaffelser

Registration number: 932184931

Postal address: Postboks 511 sentrum

Town: Bergen

Postcode: 5805

Country subdivision (NUTS): Innlandet (NO020)

Country: Norway

Roles of this organisation:

Review organisation

Organisation providing more information on the review procedures

Mediation organisation

10. Change

Version of the previous notice to be changed

:

da2b95ba-98ee-4433-8fe4-9c6e5a957492-01

Main reason for change

:

Information updated

Description

:

Increased estimated scope as well as other minor changes, marked in red

10.1. Change

Section identifier: PROCEDURE

10.1. Change

Section identifier: RESULT

10.1. Change

Section identifier: LOT-0000

Notice information

Notice identifier/version: f0e5fa2b-b770-48ad-9e45-b96a7441bf06 - 01

Form type: Competition

Notice type: Contract or concession notice – standard regime

Notice subtype: 16

Notice dispatch date: 02/02/2026 11:52:47 (UTC+00:00) Western European Time, GMT

Notice dispatch date (eSender): 02/02/2026 12:06:01 (UTC+00:00) Western European Time, GMT

Languages in which this notice is officially available: English

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