



EMBASSY OF SWEDEN

## PROCUREMENT DOCUMENT

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**Procurement:** Framework Agreement for Audit Services

**Procedure:** Open audit procedure

**Reference number:** UM2020/27664/KINS

### Important information

Tenders must be delivered to the Embassy of Sweden in Kinshasa, Av. Roi Baudouin 93, Gombe, Kinshasa, DR Congo, no later than **18th of September 2020., 12.00.**

The Embassy of Sweden in Kinshasa recommends that the tenderer, as soon as possible after receipt of this invitation, take note of the requirements in this dossier. Some of the requested documentation may have to be obtained from designated authorities, which can result in long lead times. Note that requirements defined as “must” or “shall” are mandatory and must be fulfilled in order to qualify for evaluation.

Requests for clarification or additions to the procurement document shall be submitted in writing via **ananie.lunanga@gov.se** and marked with the procurement reference number **UM2020/27664**. The deadline for submitting questions is: **8th of September 2020.**

Response (QA) to questions will be posted at the Embassy’s website at:  
[www.swedenabroad.se/sv/utlandsmyndigheter/d.r-kongo-kinshasa/](http://www.swedenabroad.se/sv/utlandsmyndigheter/d.r-kongo-kinshasa/)

# **1. General orientation**

## **1.1. Overall description of the procurement**

This procurement is an open procurement and in accordance with Swedish law. The procurement will start with an invitation to tender. Before evaluating the tenders, the contracting authority shall examine whether the tenderers fulfill the requirements imposed upon the suppliers. If the tenderer fulfils the requirements and is regarded as qualified, the tender will be evaluated. Thereafter a decision will be taken on which of the tenders will be chosen. After the standstill period and if there is no appeal of the decision taken, the Embassy will sign a framework agreement with the audit firm, which has been chosen.

## **1.2. Information on the contracting authority**

The Embassy of Sweden in Kinshasa

Av. Roi Baudouin 93

Gombe, Kinshasa

The Embassy of Sweden in Kinshasa is an embassy of around 30 employees and is situated in Gombe, Kinshasa. The embassy's mandate is especially focused on development cooperation between Sweden and Kongo-Kinshasa in accordance with a strategy, decided by the Swedish Government. The strategy is especially focused on questions such as gender, democracy, health and environment. It will cease to be in force 2020 and be replaced by another one 2021.

## **1.3. Eligible to call-off**

No other agencies than the procuring Embassy will be entitled to make call-offs from the framework agreement.

## **1.4. Purpose and background of the procurement**

The responsibility to have operations audited rests with the partner organisation. In all project and programme agreements it is stated that the project/programme shall be audited annually. An external, independent and qualified auditor shall carry out the audit.

In addition to the audits agreed upon with partner organisations, the agreements will grant the Embassy the right to commission special audits, for which the Embassy will be the contracting party.

In connection with the preparation of possible support to institutions and organisations, the Embassy might also commission an audit on the management systems and internal controls as part of the pre-appraisal of a possible contribution to institutions and organisations. Such pre-award audits form important parts of the assessment and give guidance to the design of the collaboration between the Embassy and the partner organisation.

In order to support the Embassy in Kinshasa in undertaking the special audits, the Embassy have decided to procure a Framework Agreement with one local audit firm for rendering audit services on call-off basis. For each call-off a separate Terms of Reference will be presented and agreed upon in accordance with the specific requirements within the particular project or

programme. The Embassy will also need advisory services and training sessions. This could include both the Embassy staff and the staff of our partner organisations.

## **1.5. Description of the service to be procured**

The scope of the service is to perform and/or assist the Embassy to carry out audits locally in Congo-Kinshasa. The audits shall especially focus on parties and their implementing of projects. The principal aim is to discover and to take measures regarding issues, such as mismanagement as well as fraud and corruption. The parties to be checked will be decided on a case-by-case basis and the decision will be based on the results and the performance so far of the parties concerned.

## **1.6. Framework agreement period**

The framework agreement period runs for 36 calendar months. The Embassy is entitled (though not obligated) to extend the framework agreement with another 12 calendar months, with unaltered terms and conditions. The total framework agreement period shall not exceed 48 calendar months.

The framework agreement start date is estimated at: **02-11-2020**.

## **1.7. Volumes**

During framework agreement period, the estimated value is approximately 2,5 MSEK, excl. VAT.

No guarantee of obtaining a certain volume is provided.

## **1.8. Options**

There are no ancillary services, modules, or additional services.

## **1.9. The opportunity to submit a tender on all or part of the procurement**

Tenders shall cover the entire procurement.

## **1.10. Reasons relating to the decision not to divide the framework agreement**

The procurement is not divided into different lots, as of practical reasons and especially as with regard to administrative efficiency.

## **1.11. Appendices**

The procurement document relating to this procurement includes the following appendices:

Appendix 1 - Terms of Reference

Appendix 2 - Draft of the framework agreement

Appendix 3 - Standard conditions

Appendix 4 - Self declaration

Appendix 5 - Declaration of honour

Appendix 6 - Language level definition

Appendix 7 – Personal data processing

## **2. Administrative terms and conditions**

### **2.1. Procurement procedure**

The procurement is carried out through an open procedure, in accordance with the Swedish Public Procurement Act (2016:1145), also known as LOU. The procedure does not allow negotiation. Therefore, it is of great importance that the best possible terms and conditions are submitted in the tender.

### **2.2. Prerequisites for tender submission**

#### **2.2.1. Submission of the tender**

The tender shall be submitted to the Embassy as in a hard copy or electronically to [ananie.lunanga@gov.se](mailto:ananie.lunanga@gov.se)

The tenderer is not entitled to claim compensation for work or other costs associated with participating in the procurement.

#### **2.2.2. The form of the tender**

All electronic documents in the tender shall be saved in a commonly used format, such as .doc, .docx, .xls, .xlsx, .ppt, .pptx, .pdf, .txt, .jpg and .tif. Use the file format .zip if it is necessary to send the documents in a compressed form.

References to information in the form of links to web pages and unsolicited attachments will not be considered to constitute part of the tender and will not be taken into account in the review and evaluation of the tender.

In order to facilitate examination and evaluation of the tender, it is the Embassy's strong desire that the submitted tender be formatted in accordance with the procurement document's headings/disposition, that any templates belonging to the procurement document be used and filled in, and that references to any attachments be presented in a clear manner.

#### **2.2.3. The language of the tender**

The tender shall be written in English. However, the following may be drafted in French:

- Single words, phrases and accepted terms
- Curriculum Vitae (CV)
- Testimonials, certifications, or certificates issued by a party other than the tenderer
- Documents issued by parties other than the tenderer, such as technical specifications, product information, or similar information and documents

#### **2.2.4. Tender submission deadline**

The deadline to submit a tender is **18-09-2020**.

#### **2.2.5. Period of validity of the tender**

The tender shall be valid until **03-05-2021**

#### **2.2.6. Variant tenders or alternative tenders**

Variant tenders or alternative tenders are not permitted. If the tenderer submits provisions or reservations pertaining to the conditions in the procurement document, the tender may be

rejected. The tenderer is therefore asked to avoid providing information and attachments that have not been requested.

## **2.3. Clarification, additions, or questions on the procurement document**

If the procurement document is considered to be unclear, or if some of the requirements set forth are unreasonable, abnormally costly or restrictive of competition in any respect, it is important that the Embassy be contacted as soon as possible so that misunderstandings can be avoided.

The Embassy is under no obligation to request additions or clarifications by the tenderers, and the opportunities for correcting shortcomings in submitted tenders are limited and depend on the nature of the deficiency. It is therefore important that the tenderer ensure that all requested information and documents are provided in the tender.

Requests for clarification or additions to the procurement document shall be submitted in writing via **ananie.lunanga@gov.se** and marked with procurement reference number **UM2020/27664/KINS**. The deadline for submitting questions is: **08-09-2020**. The Embassy cannot guarantee that questions received later than this day will be answered. Answers to questions will be published no later than six (6) days before the closing date (tender submission deadline).

Responses to questions will be posted on the Embassy's website at:  
[www.swedenabroad.se/sv/utlandsmyndigheter/d.r-kongo-kinshasa/](http://www.swedenabroad.se/sv/utlandsmyndigheter/d.r-kongo-kinshasa/)

Published questions and answers, as well as any clarifications and additions submitted during the tender period, constitute part of the procurement document.

## **2.4. Notification of award decision**

Notification of award decisions will be sent out to the Tenderers contact person's address stated in its tender.

The reception of a notification regarding the award decision does not mean that a binding framework agreement has been signed between the Embassy and the winning tenderer. A framework agreement only becomes legally binding when it has been signed by both parties.

Framework agreement will be signed no sooner than ten (10) days after the date on which the notification of the award decision is sent to the tenderers.

## **2.5. Confidentiality**

As soon as the award decision has been sent to all tenderers, all documents relating to the procurement, including tenders, become subject to the principle of public access to official documents. If a tenderer considers that it may suffer damages if information provided in the tender should become public, the tenderer shall submit a written request for confidentiality containing **a)** the information to which the request for confidentiality pertains and **b)** what economic damages the tenderer would be suffered if the information should be disclosed.

Upon request for disclosure of tender documents, the Embassy will in each case review any request for confidentiality submitted by a tenderer. The Embassy's assessment regarding confidentiality may be appealed to the administrative court. The Embassy can therefore not guarantee that the information in the tender will not be revealed to the public.

## **2.6. Examination and evaluation**

The framework agreement will be awarded to the most economically advantageous tender, as determined according to the following basis: Best price-quality ratio

## **2.7. Contract**

In this procurement, a framework agreement will be drawn up with a supplier in which all terms and conditions are laid out.

## **2.8. Call-off procedure**

Call-off through one supplier:

In this procurement, a framework agreement will be drawn up with a supplier in which all terms and conditions are laid out.

## **2.9. Contract terms and conditions**

The tenderer shall accept the attached framework agreement draft, including appendices (including the standard conditions and the terms of reference).

## **3. Requirements for tenderers**

### **3.1. Self-declaration by tenderers**

The tenderer shall respond to all requirements in appendix 4 “Self-Declaration by tenderers”. Alternatively, it may reuse a previously completed ESPD.

Please note that should the tenderer choose to reuse the ESPD document, the tenderer is obliged to ensure that all requirements in Appendix 4 – Self declaration by tenderers are verified in the ESPD document. The tenderer is advised to have all requested documentation at hand, as it shall be able to provide the information mentioned in section 3.3 “Qualification of tenderers” without delay.

### **3.2. Self-declaration of subcontractors on which the tenderer relies and consortium parties**

Tenderers who relies on the capacity of other suppliers (in accordance with the section “Subcontractors on which the tenderer relies” in this procurement document) and/or tenderers who intend to submit a tender as a consortium shall provide a declaration in their tender regarding all of the requirements in the section “Exclusion grounds” in this procurement document for each subcontractor on which the tenderer relies or consortium party. The tenderer is obliged to ensure that all requirements in the section “Exclusion grounds” have been addressed in the enclosed declaration. Please use Appendix 4 “Self-Declaration by tenderers”.

### **3.3. Qualification of tenderers**

Whenever it is deemed necessary for the further processing of the tender, the Embassy may request information or evidence to verify fulfilment of the requirements set forth in the section “Requirements for tenderers” and the information submitted in Appendix 4 “Self-Declaration by tenderers”.

The Embassy will request the information or evidence listed below of those tenderers to whom the Embassy intends to award (a) framework agreement.

- Evidence that the tenderer and any subcontractors on which the tenderer relies or consortium parties are not to be excluded according to Chapter 13, Section 1 of the LOU (i.e. section “A: Grounds relating to criminal convictions” in this procurement document) shall primarily consist of an “extract from a criminal records database,” or else an “equivalent document issued by a competent government authority”. If neither of these forms of evidence can be provided, the tenderer may submit a declaration of honour “before an authorised body, or a similar declaration”. Examples of such declarations are available in Appendix 5 “Declarations of honour”.
- Documentation issued by a competent government authority attesting to compliance with respect to the payment of taxes and social security contributions in the home country of the tenderer and of any subcontractors on which the tenderer relies or consortium parties. If these forms of evidence can not be provided, the tenderer may submit a declaration of honour “before an authorised body, or a similar declaration”. Examples of such declarations are available in Appendix 5 “Declarations of honour”.

- Documentation issued by a competent government authority in the country in question supporting the claim that the tenderer and any subcontractors on which the tenderer relies, or consortium parties are not bankrupt and are not in arrangement with creditors, and that their assets are not being administered by a liquidator or by a court. If these forms of evidence can not be provided, the tenderer may submit a declaration of honour “before an authorised body, or a similar declaration”. Examples of such declarations are available in Appendix 5 “Declarations of honour”.
- A declaration of honour as proof that the tenderer and any subcontractors on which the tenderer relies, or consortium parties have not entered into a voluntary arrangement with creditors, that their assets are not being administered by a liquidator or a court, or that they have not suspended their business activities. Examples of such declarations are available in Appendix 5 “Declarations of honour”.
- Documentation attesting to compliance with respect to registration in a register that is equivalent to the Swedish Register of Companies or trade register, or a similar register.
- Alternative proof of economic and financial position, in accordance with the section “Financial ratio”.
- Reference assignments.
- Commitment in the form of a parent company guarantee, cooperation agreements, or equivalent from all subcontractors on which the tenderer relies.
- A copy of a consortium agreement, signed by all consortium parties.

The supplementary documents (information/evidence) verifying fulfilment of the requirements set forth in the section “Exclusion grounds”, i.e. p. 1–4 above, may not be more than **three months old**, as calculated from the closing date for tenders.

**The following applies to all the above-mentioned documents:**

The tenderer is recommended to have the documentation at hand since this information is to be submitted without delay.

If the tenderer submits information/evidence in a language other than Swedish or English, the tenderer must submit on request a translation of the original document in Swedish or English.

If the tenderer cannot submit information/evidence in accordance with the above, an explanation must be attached to this. If the explanation is considered insufficient by The Embassy, this could mean that the tenderer will be excluded from the procurement, which may have consequences for the tender as a whole.

A tenderer is under no obligation to submit supplementary documents if the Embassy has access to the information or is able to obtain access free of charge to the information by electronic means.

## 4. Requirements

### 4.1. Subcontractors for the implementation of the assignment

The term “subcontractor” refers to any contractor that acts in the framework agreement supplier’s stead to provide parts of the contract. The subcontractor provides goods or services that are *directly related to the object of the procurement*, and the delivery of which are absolutely necessary in order for the framework agreement supplier to uphold its end of the contract. Such contractors which supply various goods and services to the framework agreement supplier are not to be considered as subcontractors.

If subcontractors are to be hired by the tenderer, then the complete name and company registration number of the subcontractor(s) must be provided. Furthermore, it should be clear which duties the subcontractor will perform, as well as how the tenderer will make use of the resources of the subcontractor that are necessary to the accomplishment of the contract.

Subcontractors must not have a direct contractual relationship with the Embassy, nor with parties that are eligible to issue call-offs. The framework agreement supplier has the same responsibility for the work of the subcontractor as it does for its own work. The [framework agreement supplier/contract supplier] is also responsible for ensuring that the subcontractor adheres to the requirements, criteria, and conditions set forth in the framework agreement.

At the request of the Embassy, a tenderer that hires a subcontractor must (by providing a certificate or a copy of the signed cooperation agreement) demonstrate a cooperative working relationship with the subcontractor that applies throughout the framework agreement period, including any extensions. If the tenderer is not able to demonstrate a cooperative working relationship with the subcontractor, the subcontractor may be excluded from the tender, which may have consequences for the tender in its entirety.

### 4.2. Terms of reference

The terms of reference define the conditions for the implementation of the assignment. See Appendix 1 – Terms of reference.

The tenderer **shall** accept the prerequisites for the implementation of the assignment, which are presented in Appendix 1 – Terms of reference.

### 4.3. Terms of reference

The tender shall submit a description of staffing future call-off assignments. The descriptions must include the following:

- Process of staffing future call-off assignments
- The tender’s network and co-operations that will facilitate the implementation of future assignments.

## 4.4. Quality assurance routines

Tenderers shall provide a description of quality assurance routines that demonstrates how the quality of the service that is requested in this procurement will be quality assured. The description must include the following:

- How future assignments will be quality assured.
- How the tenderer shall prevent and manage any deviations from the agreed-upon level of quality.

## 4.5. Qualifications and competence

The tenderer shall provide consultants with relevant experience who safeguard the fulfilment of the purpose and scope of the framework agreement.

### Level 1 consultants shall

- have a master's degree or equivalent qualification,
- have at least ten (10) years of experience working within the audit area,
- have very good writing and oral skills in English [and French].

### Level 2 consultants shall

- have a master's degree or bachelor's degree or equivalent qualification,
- have at least five(5) years of experience working within the audit area and
- have very good writing and oral skills in English[and French].

### Level 3 consultants shall

- have a bachelor's degree or equivalent qualification,
- have at least two (2) years of experience working within the audit area and
- have very good skills in writing and oral English [and French].

The tenderer shall provide at least one (1) level 1 consultant and at least one (1) and at least three (3) consultants at levels 2 and 3.

The tender shall include the CVs of the proposed level 1, level 2 and level 3 consultants. Each CV must include the following:

- The person's first name and surname,
- education,
- professional experience, and
- language skills.

Fulfilment of the above-mentioned competence requirements for level 1, level 2 and level 3 consultant shall be demonstrated in the attached CV of each consultant.

## 4.6. Previously completed assignments

In its tender, the tenderer shall submit two (2) examples of completed assignments within the areas of the framework agreement:

Financial audit, including the certified mission:

- checked that the financial report is correct and corobation and review of the interal control system
- made a declaration that the financial report is in accordance with international standards by IAASB.

Audits/reviews/evaluations in accordance with international norms without assurance, for example:

- Financial audits, reviews, evaluations according to international standards without insurance, for example:
- in-depth financial audits/reviews/evaluations according to the "Commitments to carry out the agreed verification procedures concerning financial information" (ISRS 4400);
- -reviews by the consultant, that is to say the examination, if necessary, of reports/reviews of existing auditors and related reports/assessments;
- procurement audits in order to verify whether the procurement processes are in compliance with national legislation and agreements, verification of technical compliance
- different types of management and internal control audits to check whether the organization is achieving its objectives thanks to: - an efficient organization;
- a reliable reporting system;
- compliance with the laws and ordinances in force; - other types of audit-related services.

Different types of efficiency audits:

- different types of assessment to know if the organization has the capacity, skills and resources to achieve its objectives;
- an assessment of management and internal control, as well as an assessment of the audit process if it is often taken into account;

Missions may include a combination of the above types of audit/ review.

For each of the two examles, the following shall be submitted:

- Brief description of completed assignment
- Result
- Country/Region
- Time period
- Client
- Value
- Names of consultants involved
- Type of collaboration (e.g., humanistic efforts)
- Type of partners (e.g., CSOs, governments, private actors)

## 4.7. Measures to limit travel

Tenderers **shall** provide a description regarding the measures that will be taken to limit the number of trips (especially air travel) while implementing future call-off orders. The description must include the following:

- Alternative measures to limit the number of trips, especially air travel, in implementing the assignment. Examples of such alternative measures may include that the tenderer hires local consultants and uses resources in the immediate area, for example by travelling to a neighbouring country, using ICT resources, or similar measures.

#### **4.8. Reporting and documentation**

It should be possible to provide reports at no extra cost. The reports shall include the information as specified in appendix 2 and shall be presented both orally and in writing. They should be presented in English with a summary in French.

## 5. Evaluation criteria

### 5.1. Organisation of call-off orders (30 points)

The assessment and scoring of the submitted description of staffing for future assignments/call-off orders will be done in accordance with the section “Evaluation of tenders.”

In the assessment, the following will be reviewed:

- How the tenderer intends to ensure the staffing for future call-off assignments (30 points).

### 5.2. Quality assurance routines (30 points)

The assessment and scoring of the submitted description of quality assurance routines will be done in accordance with the section “Evaluation of tenders.”

In the assessment, the following will be reviewed:

- How the tenderer guarantees the quality of the service that is requested in this procurement (15 points).
- How the tenderer shall prevent and manage any deviations from the agreed-upon level of quality (15 points).

### 5.3. Merits (40 points)

Section 4.5 specifies the minimum requirements for proposed persons’ qualifications and competence. Whatever exceeds the minimum requirements shall be demonstrated below and will be assessed and scored in accordance with the section “Evaluation of tenders.”

It is **preferable** if *Level 1 consultant* has the following:

- have a master's degree degree or equivalent qualification,
- have at least ten (10) years of experience working within the audit area,
- have very good writing and oral skills in English [and French] (15 points).

It is **preferable** if *Level 2 consultant* has the following:

- have a master's degree or bachelor's degree or equivalent qualification,
- have at least five(5) years of experience working within the audit area and
- have very good writing and oral skills in English[and French] (15 points).

It is **preferable** if *Level 3 consultant* has the following:

- have a bachelor's degree or equivalent qualification,
- have at least two (2) years of experience working within the audit area and
- have very good skills in writing and oral English [and French] (10 points).

## **6. Tender prices**

Prices, fees and costs shall be expressed in SEK, excl. VAT, but including any other taxes and charges.

### **6.1. Hourly rates**

The tenderer shall specify each consultant's hourly rate below for each of the three categories of consultants, namely consultant at level 1, consultant at level 2 and consultant at level 3. For evaluation purposes, the quoted hourly rates are to be summed up and divided by three to arrive at an offered comparison price.

### **6.2. Abnormally low tenders**

If a tender appears to be abnormally low, The Embassy is obligated to request that the tenderer explain the low price or cost. If the tenderer has failed to explain the low price or cost in a satisfactory manner, The Embassy will reject the tender.

## 7. Evaluation of tenders

### 7.1. Evaluation method

#### Best value for money

The evaluation will be conducted on the basis of the below award criteria:

Award criteria	Maximum score
Organisation of call-off orders	30 points
Quality assurance routines	30 points
Merits	40 points
<b>Total:</b>	<b>100</b>

The assessment and scoring of the award criteria will be carried out according to the following scoring scale:

The score for each criterion generates a weighted score. For example, a criterion score of 5 points that is deemed to be "Good" is assigned $0.8 \times 5 = 4$ points.	Rejected	0 %
	Inadequate	40 %
	Acceptable	60 %
	Good	80 %
	Very good	100 %

Definition of the scoring scale:

Rejected = The description or equivalent element is missing or has major shortcomings.

Inadequate = The description or equivalent element is included but has certain shortcomings.

Acceptable = The description or equivalent element is sufficiently good but lacks substantial benefits or is of uneven quality.

Good = The description or equivalent element is adequate and well suited for the purpose.

Very good = The description or equivalent element provides added value and is of high quality overall.

#### The following formula is used:

Price per hour/Received quality score (in number of points) = Price per quality point

The most economically advantageous tender is determined by aggregating the score from the award criteria above and dividing this number by the offered price. The tender with the lowest cost of quality wins. The evaluation process is illustrated in the fictitious example below.

#### Evaluation example:

Tender A: 1200 SEK per hour

Tender B: 1500 SEK per hour

Tender A: Total quality score obtained (points): 5 points

Tender B: Total quality score obtained (points): 6 points

Tender A:  $1200 \text{ SEK} / 5 \text{ points} = 240 \text{ SEK}$

Tender B:  $1500 \text{ SEK} / 6 \text{ points} = 250 \text{ SEK}$

Tender A is the winning tender since it has the lowest price per point.