

This notice in TED website: <http://ted.europa.eu/udl?uri=TED:NOTICE:133191-2012:TEXT:EN:HTML>

HU-Budapest: IPA — audit activities related to the Hungary–Croatia IPA cross-border cooperation programme and the Hungary–Serbia IPA cross-border cooperation programme, in accordance with Article 105 of Commission Regulation (EC) No 718/2007 2012/S 82-133191

Location: Europe (non-EU) — Croatia, Hungary, Serbia

Service procurement notice

Common procurement vocabulary (CPV):

Main object:

79212000 Auditing services

1. **Publication reference:**
EuropeAid/132459/D/SER/Multi.
Internet address(es):
General address of the contracting authority: <http://www.eutaf.kormany.hu>
2. **Procedure:**
Restricted.
3. **Programme:**
IPA.
4. **Financing:**
Budget line.
5. **Contracting authority:**
Directorate-General for Audit of European Funds (DGAEF), Budapest, József nádor tér 2–4., 1051, HUNGARY.
6. **Nature of contract:**
Global price.
7. **Contract description:**
DGAEF located in Hungary as audit authority is responsible for the performance of audits regarding the Hungary–Croatia IPA cross-border cooperation programme and the Hungary–Serbia IPA cross-border cooperation programme in the programming period 2007–2013, in line with Article 105 of Regulation (EC) No 718/2007. These audit tasks shall be partly carried out with the involvement of an external auditor. DGAEF as awarding authority concludes contract(s) for performance of the following tasks in respect of both programmes:
 1. carrying out system audits and audits on operation (including an on-the-spot check in respect of each project selected for audit) annually, preparation of audit reports;
 2. carrying out a follow-up procedure;
 3. providing for accession to documents;
 4. participation at Group of Auditors meetings.All tasks to be implemented by the external auditor shall be in compliance with the international audit standards.
The number of system audits is 6 in each lot: 1 audit/programme (lot)/year generally, except for the year of 2012 when 2 system audits have to be carried out in each lot.

The number of audits on operation (for the whole period) are as follows:

- the estimated number of the audit activities related to lot No 1 is between 25 and 55,
- the estimated number of the audit activities related to lot No 2 is between 20 and 50.

8. **Numbers and titles of lots:**

The contract is divided into lots:

Yes, number of lots: 2.

Lot 1: audit activities related to the Hungary–Croatia IPA cross-border cooperation programme in accordance with Article 105 of Commission Regulation (EC) No 718/2007.

Lot 2: audit activities related to the Hungary–Serbia IPA cross-border cooperation programme in accordance with Article 105 of Commission Regulation (EC) No 718/2007.

9. **Budget:**

Maximum budget: 466 800 EUR.

10. **Scope for additional services:**

The contracting authority may, at its own discretion, extend the project in duration and/or scope, subject to the availability of funding, up to a maximum not exceeding the length and value of the initial contract. Any extension of the contract would be subject to satisfactory performance by the contractor.

Conditions of participation

11. **Eligibility:**

Participation is open to all legal persons (participating either individually or in a grouping (consortium) of candidates) which are established in a Member State of the European Union or in a country or territory of the regions covered and/or authorised by the specific instruments applicable to the programme under which the contract is financed (see also item 29 below). Participation is also open to international organisations. The participation of natural persons is governed by the specific instruments applicable to the programme under which the contract is financed.

12. **Candidature:**

All eligible natural and legal persons (as per item 11 above) or groupings of such persons (consortia) may apply.

A consortium may be a permanent, legally-established grouping or a grouping which has been constituted informally for a specific tender procedure. All members of a consortium (i.e., the leader and all other members) are jointly and severally liable to the contracting authority.

The participation of an ineligible natural or legal person (as per item 11) will result in the automatic exclusion of that person. In particular, if that ineligible person belongs to a consortium, the whole consortium will be excluded.

13. **Number of applications:**

No more than 1 application can be submitted by a natural or legal person whatever the form of participation (as an individual legal entity or as leader or member of a consortium submitting an application). In the event that a natural or legal person submits more than 1 application, all applications in which that person has participated will be excluded.

The candidates may submit an application for 1 lot only, several lots or all of the lots, but only 1 application per lot. Contracts will be awarded lot by lot and each lot will form a separate contract.

14. **Shortlist alliances prohibited:**

Any tenders received from tenderers having a different composition than the ones on the application forms will be excluded from this restricted tender procedure, unless prior approval from the contracting authority has been

obtained — see PRAG 2.4.3. Shortlisted candidates may not form alliances or subcontract to each other for the contract in question.

15. **Grounds for exclusion:**

As part of the application form, candidates must submit a signed declaration, included in the standard application form, to the effect that they are not in any of the exclusion situations listed in Section 2.3.3 of the 'Practical Guide to contract procedures for EU external actions'.

16. **Subcontracting:**

Subcontracting is allowed.

Maximum percentage of the contract value which may be subcontracted: 45 %.

Activities which may be subcontracted: Audit tasks (including, e.g. engineering, check of public procurement procedures and legal issues covering IPA, EU regulation and PRAG issues, audit of IT systems, financial management and general project management) related to the audits on operation and system audits are allowed for subcontracting.

17. **Number of candidates to be shortlisted:**

On the basis of the applications received, at least 4 and at most 8 candidates will be invited to submit detailed tenders for this contract. If the number of eligible candidates meeting the selection criteria is less than the minimum of 4, the contracting authority may invite the candidates who satisfy the criteria to submit a tender.

Provisional timetable

18. **Provisional date of invitation to tender:**

15.6.2012.

19. **Provisional commencement date of the contract:**

16.7.2012.

20. **Initial period of implementation of tasks:**

Duration in months: 51.

Selection and award criteria

21. **Selection criteria:**

Same criteria for legal and natural person.

The following selection criteria will be applied to candidates. In the case of applications submitted by a consortium, these selection criteria will be applied to the consortium as a whole:

1) Economic and financial capacity of candidate:

In the case of the applicant being a public body equivalent information should be provided:

21.1(a) the average annual revenue of the candidate must reach and exceed 150 000 EUR for the last 3 (2009, 2010 and 2011) financial years for each lot. In case the candidate applies for both lots he should satisfy the cumulative value of lots (i.e. 300 000 EUR);

21.1(b) the averages of cash and cash equivalents at the beginning and end of year are positive in the last 3 financial years (2009, 2010, 2011).

2) Professional capacity of candidate:

21.2(a) at least 4 permanent staff currently work for the candidate this year (2012) in fields related to this contract for each lot. The candidate applying for 2 lots should satisfy the cumulative value of lots (i.e. 8 staff).

3) Technical capacity of candidate:

21.3. The candidate has successfully completed in the past 3 years (between 04/2009 and 04/2012):

21.3(a) at least 3 on-the-spot checks of projects regarding EU-funded programme(s) of which:

— the budget of the reference project reached or exceed 200 000 EUR in at least 1 project,

— the implemented tasks covered the financial and physical implementation and the procurement issues in at least 1 project;

21.3(b) at least 1 system audit (audit of institutions/organisations participating in the implementation of EU-funded programmes) regarding EU-funded programme(s), where the value of the assignment (contract value) reached or exceeded 5 000 EUR.

21.3(a) and (b) apply to all candidates regardless of whether the candidates apply for 1 or more lots. It is possible for the candidate to refer to a part of a project where the contract is not yet terminated, but then, only the part which has been successfully completed may be used as reference.

An economic operator may, where appropriate and for a particular contract, rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. Some examples of when it may not be considered appropriate by the contracting authority are when the tenderers rely in majority on the capacities of other entities or when they rely on key criteria. If the candidate relies on other entities it must in that case prove to the contracting authority that it will have at its disposal the resources necessary for performance of the contract, for example by producing an undertaking on the part of those entities to place those resources at its disposal. Such entities, for instance the parent company of the economic operator, must respect the same rules of eligibility and notably that of nationality, as the economic operator. Furthermore, the data for this third entity for the relevant selection criterion should be included in the tender in a separate document. Proof of the capacity will also have to be furnished when requested by the contracting authority.

If more than 8 eligible candidates meet the above selection criteria, the relative strengths and weaknesses of the applications of these candidates must be re-examined to identify the 8 best applications for the tender procedure. The only factors which will be taken into consideration during this re-examination are:

1) the highest number of the reference projects found eligible under 21.3(a); in case of equality on this criterion, then:

2) the highest number of reference projects implemented by the candidate (as per above criterion 21.3(b)) in the respective projects will prevail. Only those references will be taken into consideration where the value of the assignment (contract value) reached or exceeded 5 000 EUR.

22. **Award criteria:**

Best value for money.

Application

23. **Deadline for receipt of applications:**

31.5.2012 (10:00), local time.

Any application received after this deadline will not be considered.

24. **Application format and details to be provided:**

Applications must be submitted using the standard application form, the format and instructions of which must be strictly observed. The application form is available at the following Internet address: http://ec.europa.eu/europeaid/work/procedures/implementation/services/index_en.htm

Any additional documentation (brochure, letter, etc.) sent with an application will not be taken into consideration.

25. **How applications may be submitted:**

Applications must be submitted exclusively to the contracting authority in the following language: English — either by recorded delivery (official postal service) to:

Directorate-General for Audit of European Funds (DGAEF), Budapest, Kálmán Imre u. 2., 1055, HUNGARY,

— or hand delivered (including courier services) directly to the contracting authority in return for a signed and dated receipt to:

For the attention of: Dr Balázs Dencső, Director-General. Tel. +36 17952222.

Opening hours: Monday to Friday: from 8:30 to 16:30.

As in abovementioned address.

The contract title and the publication reference (see item 1 above) must be clearly marked on the envelope containing the application and must always be mentioned in all subsequent correspondence with the contracting authority.

Applications submitted by any other means will not be considered.

26. **Alteration or withdrawal of applications:**

Candidates may alter or withdraw their applications by written notification prior to the deadline for submission of applications. No applications may be altered after this deadline.

Any such notification of alteration or withdrawal shall be prepared and submitted in accordance with item 25.

The outer envelope (and the relevant inner envelope if used) must be marked 'Alteration' or 'Withdrawal' as appropriate.

27. **Operational language:**

All written communications for this tender procedure and contract must be in English.

28. **Date of publication of contract forecast notice:**

31.1.2012.

Notice number in OJ: [2012/S 20-031228](#).

29. **Legal basis:**

Commission Regulation (EC) No 718/2007 of 12.6.2007 implementing Council Regulation (EC) No 1085/2006 establishing an Instrument for Pre-Accession Assistance (IPA); Council Regulation (EC) No 1085/2006 of 17.7.2006 establishing an Instrument for Pre-Accession Assistance (IPA); Council Regulation (EC, Euratom) No 1605/2002 of 25.6.2002 on the Financial Regulation applicable to the general budget of the European Communities; Commission Regulation (EC, Euratom) No 2342/2002 of 23.12.2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002; Commission Decision C(2007) 2034 on the rules and procedures for service, supply and works contracts financed from the general budget of the European Communities for the purposes of cooperation with third countries (with the exclusion of Section II.8.2).

30. **Additional information:**

1. The contracting authority shall not respond to any queries received before the deadline for submission of the application form specified in Section 23.

2. If the candidate fails to clearly mark the contract title and the publication reference (see item 1 above) on the envelope containing the application, the application shall be excluded from further assessment.

3. The contracting authority reserves the right to request references from the beneficiary/ies and/or candidates of the completed projects listed by the candidate in the standard application form. The candidate should be ready to present such reference/s and/or further information related to the projects listed by the candidate, upon request from the contracting authority.

4. The maximum budget of lot No 1 is: 247 800 EUR VAT included.

5. The maximum budget of lot No 2 is: 219 000 EUR VAT included.

6. The maximum budget referred in Section 9 already contains the applicable VAT.

7. The contract is based on global price; the global price is determined for 1 audit, the whole project consists of a number of audits, the number can only be estimated. The maximum budget means the available funds.

8. Candidates must clearly state the value of the annual revenue — regarding point 21.1(b) of this notice — in the standard application form (Article 4 'Economic and financial capacity', first row).

9. Candidates must clearly declare the value of each reference contract in the table of Article 6 'Experience' — column name: 'Type of services provided' — of the standard application form — regarding point 21.3(b) of this notice.

10. The successful tenderer shall set up a working group for the performance of tasks to be carried out in each lot. The working group should consist of at least 1 working group leader (who has a higher education degree in the field of law, or economics, or finance, or a degree of an international accounting and financial training ACCA/international chartered accountant degree, or the qualification of certified internal auditor (CIA) accredited by the Institute of Internal Auditors (IIA) and 2 audit experts (who have knowledge on the relevant national legislation and accounting rules of the participating countries, audit expertise). Details of the required professional qualifications will be laid down in the TOR.

31. **Date of dispatch of this notice:**
16.4.2012.