

We are Hiring!!

EGYPT IS LOOKING FOR AN EXTERNAL AUDITOR FOR GREENLAND PROJECT!!



GREENLAND



ENI
CBCMED

Cooperating across borders
in the Mediterranean



Project funded by the
EUROPEAN UNION



REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

Greenland project (B_A.3.1_0048) **GREEN-skiLls for a sustAiNable Development**

GREENLAND project aims to increase the employability of NEETs (up to 30 years old) and women (all ages) by providing them with marketable skills and qualifications to prepare them for skill-based occupations within the Green and Circular Economy sectors and reduce skill mismatches in rural areas particularly affected by the climate change.

The project total budget is € 3,856,322.19 and it is financed for an amount of € 3470689,97 (90%) by the European Union (ENI CBC MED 2014-2020 Programme) through the European Neighbourhood and Partnership Instrument.

Arab Academy for Science, Technology and Maritime Transport (AASTMT) is one of the members of the consortium composed by the following partners:

- Lead beneficiary – Programming United Department, European Territorial Cooperation and Bruxelles seat Office Italy (Calabria)
- Partner 1: Planning and Development Agency Lebanon
- Partner 2: National Agricultural Research Centre Jordan
- Partner 3: Arab Academy for Science, Technology and Maritime Transport, Egypt
- Partner 4: Hisham Hijjawi College of Technology Nablus – Palestine
- Partner 5: ARCES Association, Italy
- Partner 6: University of Algarve. Portugal
- Partner 7: European Regional Framework for Co-operation Greece Dytiki Ellada
- Partner 8: Interbalkan Environment Center, Greece – Kentriki Makedonia

The GREENLAND partners believe that the “NEET phenomenon” can be tackled and reduced through the implementation of concrete actions, such as training, coaching, tutoring and sharing of best practices between partners in two of the most relevant sectors of the Euro Mediterranean economy (i.e., the Green and Circular Economy sectors) which can generate hundreds of thousands of jobs for young people and women in the Mediterranean countries.

The project implementation period is 30 months (starting date **16/10/2020** – ending date **15/04/2023**).

1. SCOPE

This invitation to tender is addressed to reputable audit firms or individuals, hereinafter referred to as **candidates**, to deliver the expenditure and revenue verification reports to the **AASTMT**, with its annexes, following the templates and procedures established in the **Annexes** mentioned in the Contract between the **Partner** and the **Auditor**.

2. RESPONSABILITIES

The tasks of the Auditor appointed by the **Partner** are detailed below:

- a) to verify that goods and services have been delivered and the works have been performed
- b) to verify that the expenditure declared by the **Partner** relates to the eligible period or previous ones and it has been paid
- c) to verify the compliance with applicable rules (including eligibility rules), also including procurement and visibility requirements
- d) to verify the compliance of the expenditures with the approved project and the signed Grant Contract (GC)
- e) to check the related documents and accounting on avoidance of possible double funding
- f) to verify the adequacy of supporting documents
- g) to check the registration of the expenditure in the accounting records of the Partner and that the expenditure is determined according to the accounting standards and the usual cost accounting practices applicable to the **partner**.
- h) to check the record-keeping and archiving rules for the documentary evidence related to the implementation of the project
- i) to notify irregularities and suspicion of fraud or corruption, as the case may be. If an **Auditor** identifies potential fraud or corruption, it will inform directly to MA via a specific report, which is not delivered to the concerned beneficiary.

Expenditure incurred and paid by Partner can be claimed within the project only after their respective independent **Auditor** verified it.

The **Auditor** will check the documents through the ENI Monitoring System of the Programme. However, it must ensure to carry out *in site* verification at least once in the lifetime of the project and most preferably during the verification of the final report, in order to verify the original supporting documents, the procurement procedures, the outputs of the project, the evidence of services, works, equipment, goods co-financed through the project, the adequacy of the accounting system. A list of project outputs will be produced and signed by the **Auditor** as attachment to the Expenditure Verification Report (EVR).

The expenditure verifications shall be carried out according to the **Format (Model)** and **checklist** agreed with the MA and their outcome will be the **EVR** that will be attached to each payment request following the initial pre-financing.

The Report on expenditure and revenue verification shall describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail to enable the Partner and the Managing Authority (MA) to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

It is compulsory for the Auditor to use **the Model Report** for the expenditure and revenue verification which will be distributed by the Lead Beneficiary to the **Auditor** after the signature of the Contract between the two parties.

A copy of the project reports and the EVRs shall be also submitted to the concerned Control Contact Point (CCP), in order to allow it to carry out checks, as the case may be. The EVR could also be made available by the **Auditor** in a specific section of the Monitoring and Information System (MIS).

A **EVR**, including the results of the verifications carried out by all partners' auditors shall be fill-in by the **Auditor** of the **Lead Beneficiary**.

Should the Lead Beneficiary, the MA, the Joint Technical Secretariat (JTS) or the CCP have any doubt concerning the findings indicated in the expenditure and revenue verification report, the **Auditor** will receive a request for clarification via the **Partner**, which will be answered within the deadline indicated by the **Partner**.

The **Partner** shall grant the **Auditor** all access rights necessary for the verification under the same conditions than the ones mentioned in Art. 16.4 of the Grant Contract.

The **Auditor** shall submit an ad hoc report directly to the MA in case of fraud. The **Auditor** will attend the specific trainings and meetings for Auditors organized by the competent Programme bodies. The MA may request the termination of the Auditor's contract not attending to these events.

3. REQUIREMENTS

• Integrity

The appointment of a **Private External Auditor** cannot be entrusted to those candidates who:

- a) have been subjected to preventive measures ordered by the judicial authority provided for in articles 6 and 67 of Legislative Decree September 6, 2011, n. 159 and subsequent modifications, without prejudice to the effects of rehabilitation
- b) have a state of legal interdiction or temporary interdiction from the executive offices of legal persons and companies or perpetual interdiction from public offices or for a duration of more than three years, without prejudice to the effects of rehabilitation
- c) have been sentenced, with an irrevocable sentence, without prejudice to the effects of rehabilitation, or with an irrevocable sentence applying the penalty referred to in article 444, paragraph 2, of the criminal procedure code, without prejudice to the effects of rehabilitation:
 1. under penalty of imprisonment for one of the crimes provided for by the rules governing insurance, banking, financial activities, as well as the rules relating to payment instruments
 2. to imprisonment for a period of not less than one year for a crime against the public administration, against the administration of justice, against public faith, against property, against public order, against the public economy, industry and commerce or for a tax offense

3. to imprisonment for one of the crimes provided for in title XI, book V of the civil code and in the Royal Decree of 16 March 1942, no. 267
4. imprisonment for a period of not less than two years for any other culpable crime have been declared bankrupt, without prejudice to the cessation of the effects of the bankruptcy pursuant to Royal Decree of 16 March 1942, no. 267, or has held the position of chairman, director with delegation of powers, general manager, Auditor of companies or entities that have been subject to bankruptcy procedures, arrangement with creditors or compulsory administrative liquidation, at least for the three years preceding the adoption of the related provisions, it being understood that the impediment lasts up to five years following the adoption of the measures themselves.

In order to allow verification of the possession of these requirements, upon acceptance of the assignment, the **Auditor** must present to the **Partner** who assigns the assignment a substitutive declaration of notarial deed, pursuant to national legislation, according to which he/she certifies that is not in one of the situations listed above, as well as obviously producing the required documentation required by the parties entrusted with works and services on the basis of current legislation on public procurement.

Professionalism

The appointed **Auditor** must:

- a) be registered, for no less than three years, in the Register of Chartered Accountants and Accounting Experts – Section A, or alternatively, be registered for no less than three years in the Register of Legal Auditors referred to in Legislative Decree no. 39/2010 and subsequent amendments;
- b) has not been revoked for serious defaults, in the last three years, by the position of Auditor/Auditor of companies and entities governed by public and/or private law.

Independence

The appointed **Auditor** must not be a family member of the partner who gives the assignment. Once the appointed **Auditor** has ceased to function, he cannot become a member of the administrative and general management bodies of the partner/company that allocates the assignment before three years have elapsed.

Finally, with the same declaration, the candidate to carry out the abovementioned verification activities (intended as a natural person or as owner(s), director(s) and legal representative (s) of the company or as director(s), legal(s) representative(s), shareholder(s), in the case of a company) must ensure that they do not have a kinship relationship up to the sixth grade, an affinity relationship up to the fourth grade a marital relationship with the Partner of the operation of which it will carry out the control (intended, also in this case, as a natural person or as owner(s), administrator(s), legal(s) representative(s) and shareholder(s) in the case of companies).

With the same declaration, the person who applies to carry out the abovementioned control activities must undertake not to entertain any negotiation relationship (with the exception of the control ones) with the Partner of the transaction, for consideration or even free of charge, in the three-year period following the performance of the control activity of said operation (or said operations).

4. KNOWLEDGE OF THE PROGRAMME LANGUAGES

The forms and some of the evidentiary documents that the **Auditor** is required to verify are expressed in the language adopted by the Programme as the official language. In view of the fact that English is the working language of the Programme ENI CBC MED and thus of Helios project, the **Auditor** must guarantee good knowledge of the English language.

For the purpose of determining possession of this requirement, the **Auditor** must submit to the **Partner** who allocates the assignment a substitutive declaration of a notary deed, pursuant to national legislation, accompanied by any certificates.

5. DURATION AND ASSIGNMENT

The assignment has a duration of **30 months**, starting from the date of stipulation of the Contract between the Partner and the **Auditor**.

6. SUBMISSION PROCEDURES

The interested consultants should send their proposals and their price offers to the Arab Academy for Science, Technology and Maritime Transport, Alexandria -Egypt, Financial Manager Office, in sealed and signed envelopes.

The **deadline** for submitting applications is **April, the 15th, 2021**.

The submission is through one step. It includes both the technical and the financial offer as well as the documents presented in term of references.

The envelop must mention the following specification:

« Selection of Auditor for AASTMT/Arab Academy for Science, Technology and Maritime Transport, partner with the framework of GREENLAND PROJECT »Not be opened before the evaluation session.

Contact

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