Request for Proposal: External Audit Services

Tender no. 1.3_05.01.23-ADH2.3.6

JANUARY-FEBRUARY 2023

World Vision International Ukraine Crisis Response
STATEMENT OF CONFIDENTIALITY

All information within this RFP, regardless of the communication form, is given in absolute confidence and may not be disclosed without written permission from World Vision International.
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1. Introduction

1.1 Invitation to Bid

World Vision International, together with its affiliated offices across the globe that make up the World Vision Partnership, ("World Vision") invites your organization to submit a proposal for External Audit Services based on the Terms of References, requirements and terms and conditions set forth in this Request For Proposal (RFP). The goal is to provide WVI with top level external audit services both in Ukraine and Romania.

This RFP is intended to enable World Vision to identify an external audit services provider to provide external audit services for ADHI Grant in Ukraine and Romania. This RFP describes our current understanding of our needs, however these needs are subject to change.

1.2 Information about World Vision

What World Vision is:
World Vision is a non-profit, non-denominational Christian humanitarian aid and development organization that is dedicated to helping children and their communities worldwide reach their full potential by tackling the causes of poverty. With its origins in the 1950's, World Vision is backed up by more than 2.5 million supporters, 20,000 churches, hundreds of corporations, and governments in nearly 100 countries.

Who we serve:
We serve poor children, families, and communities. Through means such as emergency relief, education, health care, economic development and promotion of justice, approximately 40,000 World Vision staff members assist impoverished communities help themselves. Our work touches approximately 100 million people in nearly 100 countries, assisting people regardless of religion, ethnic background, or gender.

Why we serve:
Motivated by our faith in Jesus, we serve the poor unconditionally, recognizing their individual dignity and honoring their God-given potential.

Some ways in which we serve:
Community Development -- Each community's needs are different. We provide the resources that enable people to discover and use their own ideas and skills to move from poverty to self-sufficiency. Communities develop such things as access to clean water, reliable food production, basic health services, educational opportunities, microfinance programs to generate income, and AIDS prevention and care.
Emergency Response -- We respond to natural disasters and long-term humanitarian emergencies. We track potential crises, pre-position emergency supplies for effective rapid response, and remain after the crisis to help people rebuild their communities.

Protecting Children -- We believe in every child's individual worth. We advocate for their well-being: for a world where orphans are cared for; where children are no longer forced to be soldiers, prostitutes, or laborers; and where they are safe and free from oppression.

For further information, we encourage you to visit our website at www.wvi.org.

2. Project Background

2.1 Goals and Objectives

The objective is to provide audit services for Aktion Deutschland Hilft (ADH) Project whose lifetime was 10th May 2022 to 30th September 2022.

The ultimate award, if any, resulting from this RFP will only apply to the World Vision offices in Romania and Ukraine.

2.2 RFP Timetable

Time used is Romanian Local Time.

<table>
<thead>
<tr>
<th>EVENT</th>
<th>DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>RFP Release</td>
<td>January 11, 2023</td>
</tr>
<tr>
<td>External Audit Services Provider's Response of Intent to Bid</td>
<td>By January 16, 2023</td>
</tr>
<tr>
<td>Proposal Submission Deadline</td>
<td>17.00 hours (Romanian Time); January 25, 2023</td>
</tr>
<tr>
<td>Evaluation</td>
<td>February 06, 2023</td>
</tr>
<tr>
<td>Award</td>
<td>February 10, 2023</td>
</tr>
<tr>
<td>Contract Signing</td>
<td>February 15, 2023</td>
</tr>
</tbody>
</table>
2.3 World Vision Contact and mode of submitting proposals

Audit Service Providers will submit any inquiries, responses of intent to bid, clarification requests and submissions (proposals should be password protected) related to this RFP to the following WV contact:

mihaela_rotaru@wvi.org

The technical and financial proposals and all related documents must be sent as password protected documents to the email address provided above so that they cannot be opened until after submission deadline. The password(s) for opening the proposal and related documents should only be released within 6 hours from the submission deadline through a separate email sent to the same email address.

Audit Service Providers may not enter into communications with other World Vision staff about this RFP without the prior written permission requested and provided through the email address given above.

3. Instructions for Intent to Respond and Submitting Proposals

1. It is requested that audit service providers notify in writing the individual listed in Section 2.3 either accepting World Vision’s invitation to participate in this RFP process or expressing your intention not to participate. It is encouraged that for audit service providers to do so by faxing or e-mailing the Intent to Respond Form set forth in Appendix I no later than close of business on January 16, 2023. Audit Service Providers also need to designate the name of the person within your organization who will serve as the main contact for this process, along with his/her title, address, phone number and e-mail address. You agree to destroy any and all information in this document if you choose to decline participation our RFP process.

2. An exploratory conference call may be arranged to assist in the preparation of your written response and presentation/demonstration. If so, you agree to absorb any costs incurred in so doing. Please contact the individual listed in Section 2.3 should you need such a conference call. To ensure that the same level of information is conveyed equally to all Audit Service Providers, World Vision reserves the right to share questions and responses with all other Audit Service Providers.
3. You must submit electronic copy of your response through the provided email address, so that they are received by World Vision by **17.00 hours (Romanian Local Time) January 25, 2023.** The proposals should be sent as password protected document. The passwords should be sent through a separate email within 6 hours after the submission deadline. Any response received after this date and time shall be considered non-responsive, and World Vision would not be obligated to engage your organization any further in this RFP process.

4. All responses and supporting documentation shall become the property of World Vision and will not be returned.

5. World Vision ultimately reserves the right throughout this process to select any servicing option that best meets its business requirements and to hold discussions with any and all respondents.

6. You must agree to the following conditions if you choose to respond to World Vision regarding this RFP:
   
   a) Neither issuance of this RFP nor receipt of proposals represents a commitment on the part of World Vision International, World Vision or any office within the World Vision Partnership.
   
   b) If World Vision chooses your organization, the terms and conditions in Appendix 2 is a non-inclusive list of terms and conditions that will be included in any binding agreement between you and World Vision International, World Vision or any office in the World Vision Partnership. In your proposal submitted to World Vision, you must indicate any issues you may have in accepting any of these terms and conditions.
   
   c) World Vision will not be responsible for, or in anyway liable for, any costs incurred by Audit Service Providers in the preparation of any responses or presentations relating to this RFP.
   
   d) Audit Service providers are aware that will not be considered if they have done three consecutive audits for ADH funded projects in the implementing country.

7. This document is provided for the exclusive use of your organization and copies shall not be made available to any other party, without written consent from the individual listed in Section 2.3. Both you and World Vision acknowledge that they may come in contact with non-public information, which is considered confidential or proprietary to the other, including this document itself. Each party agrees not to use such information for its own benefit or allow it to be released to or used by others. Each party agrees to exercise reasonable care to prevent disclosure to any third party.

8. Neither party shall use the name of the other in publicity releases, referrals, advertising, or similar activity without the prior written consent of the other.

**4. Required Written Response**

Audit Service Providers need to respond in a format that refers to the following sections and numbered items and must specifically address each and every request for information contained
herein. If you are unable to comply with any information requested, an explanation must be provided as part of the response.

4.1 Company Information

1) List your company's full name, corporate address, telephone number and email address.
2) List your company’s primary contact and back-up contact for this RFP process. Please include title, address, telephone number and email address.
3) Describe your company’s philosophy, vision, mission and long-term strategy. Describe how this vision would benefit World Vision.
4) Describe your company’s position on forming strategic relationship with their clients.
5) Describe your experience in partnering with other global NGO clients (if any).
6) Provide your company’s financial statements for the current year and the last THREE fiscal years.
7) Provide a list of your major customers, with contact information, that are similar in size and culture as World Vision and have contracted with your company for similar requirements. World Vision may choose to contact them for reference purposes.
8) Provide a list of any subcontractors that your company uses or will use to provide the goods and/ or services requested by World Vision.
9) Describe any conflicts of interest that your company may have in entering into a relationship with World Vision.

4.2 External Audit Services Terms of References

Refer to Annexes for Terms of References and additional information

4.3 Timing

The audit period will be 2 weeks for each Grant contract (3 audit processes in total)

4.4 Pricing and Pricing Methodology

External Audit Services Provider must provide cost effective pricing model to World Vision International.

4.5 Customer Service and Support:

The external audit service provider is expected to provide all necessary customers service and support related to this External Audit Services.
5. Evaluation and Agreement Formation

5.1 Evaluation Criteria

World Vision will evaluate proposals and select an External Audit Services Provider, at its discretion. A few criteria it may use, include, but are not limited to the following:

1. Quality, reputation and performance of providing EXTERNAL AUDIT SERVICES in a global environment. World Vision requires an opportunity to evaluate models/samples for testing. (20%)

2. Thoroughness of proposal preparation. (15%)

3. Demonstrated excellence in service, support and extended warranties on a global basis. (15%)

4. Ability of the selected External Audit Services Provider to work with World Vision to provide the high quality audit services. (20%)

5. Expertise and previous experience working with Generally Accepted Auditing Standards. GAAS to be applied. (pass/ fail criteria)

6. Ability to deliver the requested services by the required dates. (pass/ fail criteria)

7. The availability of the audit firm to provide audit services in Ukraine and Romania (Pass/ fail Criteria)

8. Competitive pricing with the capacity to provide advance and locked global pricing as part of a very demanding marketing schedule. (30%)

World Vision may require physical or virtual presentations by Audit Service Providers after written proposals are received and reviewed by World Vision. If we require such a presentation, the Procurement office will schedule a time and inform the service provider of the mode of presentation. Each External Audit Services Provider should be prepared to discuss and substantiate any of the areas of the proposal that is submitted, its qualifications for the services required and any other area of interest relative to its proposal.

5.2 Agreement Formation

World Vision will carefully evaluate all proposals received. World Vision will select the External Audit Services Provider that has made the best overall proposal and execute a written agreement based on this RFP, the submitted proposal, and the negotiations concerning these.
Issuance of this RFP, the preparation and submission of responses by Audit Service Providers and the subsequent receipt and evaluation of responses by World Vision shall not commit World Vision to award a contract to any External Audit Services Provider. Furthermore, in no event shall choosing a specific External Audit Services Provider for presentation, negotiations or otherwise be construed to create any legal obligations on the part of World Vision. Only the execution of a written agreement by World Vision International, World Vision or an office within the World Vision Partnership and a External Audit Services Provider will be binding on the relevant parties in accordance with the terms and conditions contained in such agreement.

5.3 Documentation to be submitted by applicants:

- Business Registration Certificate; fiscal number; VAT (if you are a VAT declarant);
- Auditor License
- Letter of Interest.
- History of the Audit Company (at least 4 years of experience in the required field) and CV of its legal representative.
- At least 3 references for similar services. Companies that have experience in auditing grants and INGOs will be preferred.
- Audit methodology and plan including working hours and Audit period,
- Confirmation that Generally Accepted Auditing Standards (GAAS) will be used.
- CV of the members of the working group.
- Financial offer in separate sheets for every project
- Supplier registration form

Criteria for evaluation of applications

The offer will be evaluated upon the following criteria:
I-Technical proposal (70%)

II-Financial Proposal (30%)

III-Final Evaluation and Award of Contract
The contract will be awarded to the best technically acceptable proposal considering proposed prices.

The following formula will be used for combined technical and financial evaluation of proposals:
The lowest evaluated Financial Proposal (Fm) is given the maximum financial score (Sf) of 100. The formula for determining the financial scores (Sf) of all other Proposals is calculated as following:

\[ S_f = \frac{100 \times F_m}{F} \]

in which “Sf” is the financial score, “Fm” is the lowest price, and “F” the price of the proposal under consideration.

The weights given to the Technical (T) and Financial (P) Proposals are:

\[ T = 70, \quad P = 30 \]

Proposals are ranked according to their combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; \( T + P = 1 \)) as following:

\[ S = S_t \times T\% + S_f \times P\% \]

Only Bidders that have passed the pre-qualification process of Technical and Administrative proposals will be considered for financial proposal evaluation.

5.4 Offers should be submitted:

1. Only via email at this address: achizitii@wvi.org
2. Offers/applications received in other email addresses other than achizitii@wvi.org and after the deadline will not be accepted.
3. Suppliers/Service providers that fail to comply with the preselection required documents can result not to be considered for further comparison
Appendix 1 – Intent to Respond Form

RFP: [Audit services]

To: [ADD RFP POINT OF CONTACT – NAME, ADDRESS, PHONE AND E-MAIL – IN BOLD]

From: Company Name: __________________________________________
Contact Name: __________________________________________
Address: __________________________________________
Telephone: __________________________________________
Fax: __________________________________________
E-Mail: __________________________________________

Please state your intentions with regard to this RFP by checking one of the boxes below:

- We intend to respond to this RFP by [ADD PROPOSAL SUBMISSION DEADLINE].

- We are not responding to this RFP and will destroy all associated materials by [ADD DATE – RECOMMEND 24 HOURS AFTER RESPONSE TO SUBMIT INTEND TO BID DEADLINE]. The reason we have decided not to respond is:

   __________________________________________
   __________________________________________

__________________________________________
Signature of Contact Person

__________________________
Date
Appendix 2 – Standard Terms and Conditions

Parties to Agreement
The binding Agreement may be entered into by (1) the chosen winning respondent ("EXTERNAL AUDIT SERVICES PROVIDER") and World Vision International ("WVI") with the ability of other World Vision offices worldwide to receive goods and services under that Agreement from WVI or EXTERNAL AUDIT SERVICES PROVIDER, (2) EXTERNAL AUDIT SERVICES PROVIDER and WVI and its affiliated World Vision offices, (3) EXTERNAL AUDIT SERVICES PROVIDER and any office in the World Vision Partnership, or (4) whatever other arrangement that the World Vision offices determine would be most suited for the Partnership's procurement needs. Any World Vision party will be referred to as "WORLD VISION" for purposes of these Standard Terms and Conditions.

Most Favored Nation
EXTERNAL AUDIT SERVICES PROVIDER warrants and represents that the discount or prices with respect to the services provided pursuant to the Agreement are comparable to or better than the discount or prices offered prior to and as of the effective date, by EXTERNAL AUDIT SERVICES PROVIDER to any of its customers with respect to similar services.

Taxes
EXTERNAL AUDIT SERVICES PROVIDER has sole responsibility for the payment of all applicable taxes (income, audit, unemployment, etc.) relating to EXTERNAL AUDIT SERVICES PROVIDER and EXTERNAL AUDIT SERVICES PROVIDER’s employees arising from payments received under this Agreement.

Insurance
EXTERNAL AUDIT SERVICES PROVIDER has sole responsibility under this Agreement to obtain any and all insurance needed to provide the services herein. Neither EXTERNAL AUDIT SERVICES PROVIDER nor EXTERNAL AUDIT SERVICES PROVIDER’s employees, workers, or subcontractors shall be deemed employees of WORLD VISION for any purposes, nor shall they participate in any WORLD VISION employee benefit or insurance programs.

Acceptance
The acceptability of any goods and/or services provided by EXTERNAL AUDIT SERVICES PROVIDER will be based on WORLD VISION's reasonable satisfaction. If any of the goods and/or services is not acceptable, WORLD VISION will notify EXTERNAL AUDIT SERVICES PROVIDER within thirty (30) days of receipt, specifying its reasons in reasonable detail, and EXTERNAL AUDIT SERVICES PROVIDER will, at no additional cost, promptly conform the goods and/or services to WORLD VISION's reasonable satisfaction.

Security and Evacuation
EXTERNAL AUDIT SERVICES PROVIDER's services hereunder may be performed in a country with existing or potential political or social unrest. EXTERNAL AUDIT SERVICES PROVIDER agrees to assume all risks, including damage to person and property, resulting from any such
unrest. EXTERNAL AUDIT SERVICES PROVIDER is solely responsible for the safety of EXTERNAL AUDIT SERVICES PROVIDER’s property and employees, and for obtaining any desired insurance protections with respect to EXTERNAL AUDIT SERVICES PROVIDER’s work in such countries.

Should EXTERNAL AUDIT SERVICES PROVIDER be performing services in a country where WORLD VISION has operations, EXTERNAL AUDIT SERVICES PROVIDER will coordinate with WORLD VISION on security issues. WORLD VISION may include EXTERNAL AUDIT SERVICES PROVIDER in the security and evacuation planning and procedures that WORLD VISION conducts for its own staff, but EXTERNAL AUDIT SERVICES PROVIDER is responsible for assessing the adequacy of such plans and procedures to EXTERNAL AUDIT SERVICES PROVIDER’s own satisfaction and making alternative arrangements if judged necessary by EXTERNAL AUDIT SERVICES PROVIDER.

Confidentiality
EXTERNAL AUDIT SERVICES PROVIDER agrees to not discuss the terms of this Agreement with any third party without written consent from WORLD VISION. EXTERNAL AUDIT SERVICES PROVIDER agrees to hold in confidence for the benefit of WORLD VISION any and all non-public information which may be disclosed to EXTERNAL AUDIT SERVICES PROVIDER or to which EXTERNAL AUDIT SERVICES PROVIDER may have access, as a result of this Agreement, including the results of EXTERNAL AUDIT SERVICES PROVIDER's services hereunder.

No Assignment or Subcontracting
EXTERNAL AUDIT SERVICES PROVIDER shall not assign its rights or obligations under this Agreement, in whole or in part, nor enter into any subcontract to perform any portion of this Agreement, without the written consent of WORLD VISION.

Representations by EXTERNAL AUDIT SERVICES PROVIDER – EXTERNAL AUDIT SERVICES PROVIDER hereby represents and warrants to WORLD VISION that:

All goods furnished hereunder shall be free from defects in workmanship and material. For a period of one (1) year from the date of installation by WORLD VISION, and for so long as WORLD VISION is entitled to receive maintenance for the hardware, the hardware when used in accordance with its Documentation will be free from defects in material and workmanship. In the event any item of hardware fails to conform to the forgoing warranty, EXTERNAL AUDIT SERVICES PROVIDER shall, at WORLD VISION's sole option (a) repair or replace the non-conforming hardware within five (5) business days at EXTERNAL AUDIT SERVICES PROVIDER's sole cost and expense or (b) refund the purchase price of the affected hardware.

EXTERNAL AUDIT SERVICES PROVIDER is in compliance with all applicable laws regarding business permits and licenses that may be required to carry out the work to be performed under this Agreement.

EXTERNAL AUDIT SERVICES PROVIDER has full rights to use and to transfer to WORLD VISION any intellectual property utilized in performing this Agreement.
WORLD VISION's use of the services in accordance with the terms of this Agreement, does not and will not violate, infringe or misappropriate any intellectual property rights or the laws or regulations of any governmental or judicial authority.

EXTERNAL AUDIT SERVICES PROVIDER is not a party to any agreement restricting EXTERNAL AUDIT SERVICES PROVIDER's ability to enter into this Agreement, and EXTERNAL AUDIT SERVICES PROVIDER's performance of this Agreement does not require the consent of any person or entity;

**Indemnification**
EXTERNAL AUDIT SERVICES PROVIDER agrees to indemnify and hold harmless WORLD VISION, and any of its affiliates or subsidiaries, and all of the officers, agents, and employees of WORLD VISION and such entities, from any and all claims, liabilities, loss, or damages arising out of the performance of this Agreement, except to the extent that such claims or liabilities arise from the gross negligence of WORLD VISION or its affiliates or subsidiaries.

**Termination**
WORLD VISION may terminate this Agreement at any time upon 30 days written notice for any other reason. In the event of such a termination, EXTERNAL AUDIT SERVICES PROVIDER will be paid approved fees and expenses for goods provided in accordance with this Agreement up to the date of termination.

This Agreement may be terminated immediately by either Party in the event of a breach of the provisions herein by the other Party, in addition to whatever remedies or damages are provided under the governing law.

This Agreement may be terminated by either Party in the event of any intervening “force majeure” (natural disaster, war, etc.) recognized under the governing law. In the event of such a termination, EXTERNAL AUDIT SERVICES PROVIDER will be paid approved fees and expenses for goods provided in accordance with this Agreement up to the date of termination.