

## REQUEST FOR TENDERS

File: FN 1/2 and AP 6/5/6/2  
Date: 24 July, 2018  
To: Interested suppliers  
From: Petra Chan Tung, Director Finance and Administration

**Subject: Request for tenders: Audit of EU Contribution Agreement for Hazardous Waste Management Project (PACWASTE)**

### 1. Background

- 1.1. The Secretariat of the Pacific Regional Environment Programme (SPREP) is an intergovernmental organisation charged with promoting cooperation among Pacific islands countries and territories to protect and improve their environment and ensure sustainable development.
- 1.2. For more information, see: [www.sprep.org](http://www.sprep.org).

### 2. Specifications: statement of requirement

- 2.1. SPREP would like to call for tenders from qualified and experienced audit firms who can offer their services to conduct the audit of the Hazardous Waste Management Project (PACWASTE)
- 2.2. PACWASTE project accounts have been prepared in accordance with the International Financial Reporting Standards (IFRS).

### 3. Conditions: information for applicants

- 3.1. To be considered for this tender, interested suppliers must meet the following conditions:
  - (a) Certified auditors with extensive experience in auditing work under the International Standards on Auditing (ISA) and other accepted international best practices in audits for public organisations, inter-governmental and regional organisations.
  - (b) Experience in auditing other relevant projects
  - (c) The SPREP Financial Regulations requires the External Auditor to be independent in line with the ethical and independence requirements under the International Federation of Accountants (IFAC) rules and regulations

### 4. Submission guidelines

- 4.1. Tender documentation should demonstrate that the interested supplier satisfies the conditions stated above and meets the following:
- i. is capable of meeting the specifications and timeframes;
  - ii. can provide supporting examples to address the evaluation criteria;
  - iii. has provided a complete proposal including: completed tender application form, methodology, key personnel (background and CVs), timeframes and costs.
- 4.3 Must complete the tender application form provided.
- 4.4 Provide at least 3 referees.
- 4.5 Tenderers/Bidders must insist on an acknowledgement of receipt of tenders/proposals/bids.

## 5. Tender Clarification

- 5.1. Any clarification questions from applicants must be submitted by email to Maraea Pogi on [maraeap@sprep.org](mailto:maraeap@sprep.org) and copy [sinivat@sprep.org](mailto:sinivat@sprep.org) before 30 July 2018. A summary of all questions received with an associated response will be posted on the SPREP website [www.sprep.org/tender](http://www.sprep.org/tender) by 01 August 2018.

## 6. Evaluation criteria

- 6.1. SPREP will select a preferred supplier on the basis of SPREP's evaluation of the extent to which the documentation demonstrates that the tenderer offers the best value for money, and that the tenderer satisfies the following criteria:
- i. Extensive experience in the audit of similar inter-governmental agencies or international / regional organisations.
  - ii. Qualified personnel to undertake the audit (Staff profiles and CVs must clearly outline staff qualifications and experience).
  - iii. Ability to conduct the audit in a competent and professional manner and in line with the International Standards on Auditing.
  - iv. Provides a competitive fee for the tender. It is essential to note that the "value for money" assessment will consider economical, efficiency and effectiveness, which does not necessarily favor the cheapest tender.

## 7. Deadline

- 7.1. **The due date for submission of the tender is: 07 August 2018, midnight (Apia, Samoa local time).**
- 7.2. Late submissions will be returned unopened to the sender.
- 7.3. Please send all tenders clearly marked 'TENDER: Audit of EU Contribution Agreement for Hazardous Waste Management Project (PacWaste)' to one of the following methods:

Mail: SPREP  
Attention: Procurement Officer  
PO Box 240  
Apia, SAMOA

Email: [tenders@sprep.org](mailto:tenders@sprep.org)

Fax: 685 20231

Person: Submit by hand in the tenders box at SPREP reception,  
Vailima, Samoa.

SPREP reserves the right to reject any or all tenders and the lowest or any tender will not necessarily be accepted.

**For any complaints regarding the Secretariat's tenders please refer to the  
Complaints section on the SPREP website**  
<http://www.sprep.org/accountability/complaints>

<b>ATTACHMENT 1</b>
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## **TERMS OF REFERENCE**

### **1. Background**

SPREP is the regional organisation established by the Governments and Administrations of the Pacific charged with protecting and managing the environment and natural resources of the Pacific. It is based in Apia, Samoa, with about 90 staff and an annual budget of about USD \$15 million for 2017.

SPREP was awarded a contribution by the Contracting Authority (European Union) for the implementation of the action entitled: Pacific Hazardous Waste Management (PACWASTE). The total cost of the Action eligible for financing by the Contracting Authority was estimated at EUR 7,850,000.

As part of the EU financial reporting requirements, SPREP is required to perform an external audit of the project upon its completion. The PACWASTE project accounts are prepared by the Secretariat based on International Financial Reports Standards (IFRS).

### **2. Financial Audit Requirements**

The Auditors shall ensure that:

- a) PACWASTE project funds were covered by the scope of the audit;
- b) Prepare a report expressing an opinion as to the fairness of the PACWASTE project's financial statement.
- c) Proper books of account have been maintained;
- d) All project expenditures are supported by vouchers and adequate documentation;
- e) Expenditures have been incurred in accordance with the objective outlined in the project document;
- f) The expenditure report provides a true and fair view of the financial condition and performance of the project.

### **3. Audit Engagement Letters**

The Auditor Engagement letter for the project form an integral part of this TOR.