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WE-RISE!

Women Empowerment for Resilience,
Inclusion, Sustainability and Environment

CUP: H89J20003070001

ABAC T05-EUTF-HOA-SDN-96-02

CONTRACT

SERVICE CONTRACT FOR EUROPEAN UNION EXTERNAL ACTIONS

N° WE-RISE!/SERVICE CONTRACT_03_21

CIG Z5D350C046

FINANCED FROM THE T05-EUTF-HOA-SD-96-02

Agenzia Italiana per la Cooperazione allo Sviluppo AICS

Legally represented by the Michele Morana

Street 33, Al Amarat – Khartoum – Sudan

Tel: +249 (0) 183 483 466

('the contracting authority'),

of the one part,

and

AWT Audit & Conseil (Accounting firm – registration number: 0910396A; VAT number: 910396/AMA/000)

Legally represented by the Director Wassim Turki

4 Rue Abdelhamid Ibn Badis, Cité Jardin, 1002 Tunis - Tunisie

Tel: (216) 7810098

('the contractor')

of the other part,

have agreed as follows:

PROJECT *WE-RISE! Women's Empowerment for Resilience, Inclusion, Sustainability and Environment*
ABAC Reference: T05-EUTF-HOA-SDN-96-02 - CUP: : H89J20003070001

CONTRACT TITLE Technical Assistance for Financial audit - I Progress Report of the
Program

N° WE-RISE!/SERVICE CONTRACT_03_21

Identification number Z5D350C046

(1) Subject

- 1.1 The subject of this contract is the technical assistance for the financial pre-audit of the Interim Progress Report Contribution Agreement (General Conditions Art. 3.7.1 g) done in Khartoum, Sudan with identification number Z5D350C046 ('the services').
- 1.2 The contractor shall execute the tasks assigned to him in accordance with the terms of reference annexed to the contract (Annexe II)





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ABAC 105-FUT-100A-SDX-96-02

(2) Contract value

This contract, established in Euro, is a global price contract. The contract value is EUR 4.450,00.

(3) Order of precedence of contract documents

The following documents shall be deemed to form and be read and construed as part of this contract, in the following order of precedence:

- the contract agreement;
- the special conditions;
- the general conditions (Annex I);
- the terms of reference (Annex II);
- the technical proposal;
- (originally Annex III) organisation and methodology,
- (originally Annex IV) key experts,
- (originally Annexes VI and VII) other relevant forms and documents;
- Budget (Annex V);

These above listed documents make up the contract. They shall be deemed to be mutually explanatory. In cases of ambiguity or divergence, they shall prevail in the order in which they appear above. Addenda shall have the order of precedence of the document they are amending.

(4) Language of the contract

The language of the contract and of all written communications between the contractor and the contracting authority and/or the project manager shall be English.

(5) Other specific conditions applying to the contract

Done in English in two originals: one original for the contracting authority and one original for the contractor.

For the contractor

Name: *Wassim TURKI*
Title: *Managing Partner*
Signature: *[Signature]*
Date: *01/03/2022*

AVT
AUDIT & CONSEIL
4, Abdelhamid Ibn Badis, Belvédère 1002 - Tunis
Tél: 71 780 098 - Fax: 71 780 173
ME: 01099614141/000

For the contracting authority

Name: Michele Morana
Title: Head of AICS Khartoum
Signature: *[Signature]*
Date: *28/2/2022*





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SPECIAL CONDITIONS

These conditions amplify and supplement the general conditions governing the contract. Unless the special conditions provide otherwise, the general conditions remain fully applicable. The numbering of the articles of the special conditions is not consecutive but follows the numbering of the general conditions. Exceptionally, and with the approval of the competent European Commission departments, other clauses can be indicated to cover particular situations.

Article 2 Communications

2.1 Agenzia Italiana per la Cooperazione allo Sviluppo - AICS Khartoum Street 33, Al Amarat – Khartoum – Sudan

Procurement office

Email: procurement.sudan@aics.gov.it

Article 4 Subcontracting

4.9 Not applicable.

Article 7 General obligations

7.8 The visibility procedure will be implemented by the contracting Authority. These activities must comply with the rules lay down in the Communication and Visibility Manual for EU External Actions published by the European Commission.

Article 13 Insurance

13.2b) By derogation from Article 13.2. b) of the general conditions, the contractor is not required to submit to the contracting authority cover notes and or certificates of insurance

13.3c) By Derogation from Article 13.3 c) 1st sentence of the general conditions, the contractor shall take out insurances policies providing coverage of the contractor itself and its staff in case of an accident at work or on the way to work, the contractor shall ensure that its subcontractors and any persons for which the contractor is answerable have same coverage

Article 19 Implementation of the tasks and delays

19.1 The start date for implementation shall be the date of signature of the contract by both parties.

19.2 The period for implementing the tasks is 1 month from the start date.

Article 26 Interim and final reports

The contractor shall submit progress reports as specified in the terms of reference.

AVT
AUDIT & CONSEIL
4, Abdelhamid Ibn Badis, Belvédère 1002 - Tunis
Tel: 71 780 098 - Fax: 71 780 173
M: 910396/AAA/M/000

December 2021

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Article 27 Approval of reports and documents

27.5 The contracting authority shall within 10 days of receipt, notify the contractor of its decision concerning the final Audit Report received by it, giving reasons should it reject the report, or request amendments. If the contracting authority does not give any comments on the documents or reports within the time limit, the contractor may request written acceptance of them. The documents or reports shall be deemed to have been approved by the contracting authority if it does not expressly inform the contractor of any comments within 10 days of the receipt of the report.

Article 28 Expenditure verification

28.2 Not applicable.

Article 29 Payment and interest on late payment

29.1 Payments will be made in accordance with the following the option:

Month		<EUR/**>
3/2022	Maximum pre-financing payment¹ <i>At the signature to the contract</i>	1.780,00 EUR 40 % of the contract value
3/2022	Balance <i>After submission and approval of the final version of the audit report</i>	2.670,00 EURO 60 % of the contract value
	Total	4.450,00 EURO 100% Total contract value

By derogation, the payments to the contractor of the amounts due under interim and final payments shall be made within 90 days after receipt by the contracting authority of an invoice and of the reports, subject to approval of those reports in accordance with Article 27 of the general conditions.

29.3 By derogation from Article 29.3 of the general conditions, once the deadline set in Article 29.1 has expired, the contractor will, upon demand, be entitled to late-payment interest at the rate and for the period mentioned in the general conditions submitted. The demand must be submitted within two months of receiving late payment.

29.5 Payments will be made in Euro in accordance with Articles 20.6 and 29.4 of the general conditions into the bank account notified by the contractor to the contracting authority.

¹ The contractor is not obliged to ask for pre-financing.



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Article 30 Financial guarantee

30.1 By derogation from article 30 of the general conditions, no pre-financing guarantee is required.

Article 40 Settlement of disputes

40.4 Any disputes arising out of or relating to this contract which cannot be settled otherwise shall be referred to the exclusive jurisdiction of Italy applying the national legislation of the contracting authority.

Article 41 Applicable law

Articles 40.3, 40.4 and 41.1 of the general conditions shall be replaced by the following:

In default of amicable settlement, the parties may refer the matter to arbitration in accordance with the Permanent Court of Arbitration Optional Rules for Arbitration Involving International Organisations and States in force at the date of conclusion of this agreement. The appointing authority shall be the Secretary General of the Permanent Court of Arbitration following a written request submitted by either party. The arbitrator's decision shall be binding on all parties and there shall be no appeal.

Article 42 Data protection

1. Processing of personal data related to the implementation of the contract by the contracting authority takes place in accordance with the national legislation of the state of the contracting authority and with the provisions of the respective financing agreement.

2. To the extent that the contract covers an action financed by the European Union, the Contracting Authority may share communications related to the implementation of the contract, with the European Commission. These exchanges shall be made to the Commission, solely for the purpose of allowing the latter to exercise its rights and obligations under the applicable legislative framework and under the financing agreement with the Partner country – contracting authority. The exchanges may involve transfers of personal data (such as names, contact details, signatures and CVs) of natural persons involved in the implementation of the contract (such as contractors, staff, experts, trainees, subcontractors, insurers, guarantors, auditors and legal counsel). In cases where the contractor is processing personal data in the context of the implementation of the contract, he/she shall accordingly inform the data subjects of the possible transmission of their data to the Commission. When personal data is transmitted to the Commission, the latter processes them in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC² and as detailed in the specific privacy statement published at ePRAG.

Article 43 Further additional clauses

No additional clauses required.

* * *

² OJ L 205 of 21.11.2018, p. 39.



ANNEX I:

GENERAL CONDITIONS FOR SERVICE CONTRACTS FOR EXTERNAL ACTIONS FINANCED BY THE EUROPEAN UNION OR BY THE EUROPEAN DEVELOPMENT FUND

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PRELIMINARY PROVISIONS

ARTICLE 1. DEFINITIONS

- 1.1. The headings and titles in these general conditions shall not be taken as part thereof or be taken into consideration in the interpretation of the contract.
- 1.2. Where the context so permits, words in the singular shall be deemed to include the plural and vice versa, and words in the masculine shall be deemed to include the feminine and vice versa.
- 1.3. The word "country" shall be deemed to include State or Territory.
- 1.4. Words designating persons or parties shall include firms, companies, and any organisation having legal capacity.
- 1.5. The definitions of the terms used throughout these general conditions are laid down in the "Glossary of terms", Annex A1a to the practical guide, which forms an integral part of the contract.

ARTICLE 2. COMMUNICATIONS

- 2.1. Unless otherwise specified in the special conditions, any written communication relating to this contract between the contracting authority or the project manager, and the contractor shall state the contract title and identification number, and shall be sent by post, facsimile transmission, e-mail or personal delivery to the appropriate addresses designated by the Parties for that purpose in the special conditions.
- 2.2. If the sender requires evidence of receipt, it shall state such requirement in its communication and shall demand such evidence of receipt whenever there is a deadline for the receipt of the communication. In any event, the sender shall take all the necessary measures to ensure timely receipt of its communication.
- 2.3. Wherever the contract provides for the giving or issue of any notice, consent, approval, certificate or decision, unless otherwise specified such notice, consent, approval, certificate or decision shall be in writing and the words "notify", "consent", "certify", "approve" or "decide" shall be construed accordingly. Any such consent, approval, certificate or decision shall not unreasonably be withheld or delayed.
- 2.4. Any oral instructions or orders shall be confirmed in writing.

ARTICLE 3. ASSIGNMENT

- 3.1. An assignment shall be valid only if it is a written agreement by which the contractor transfers its contract or part thereof to a third party.
- 3.2. The contractor shall not, without the prior consent of the contracting authority, assign the contract or any part thereof, or any benefit or interest thereunder, except in the following cases:
 - (a) a charge, in favour of the contractor's bankers, of any monies due or to become due under the contract; or
 - (b) the assignment to the contractor's insurers of the contractor's right to obtain relief against any other person liable in cases where the insurers have discharged the contractor's loss or liability.
- 3.3. For the purpose of Article 3.2, the approval of an assignment by the contracting authority shall not relieve the contractor of its obligations for the part of the contract already performed or the part not assigned.

- 3.4. If the contractor has assigned the contract without authorisation, the contracting authority may, without formal notice thereof, apply as of right the sanction for breach of contract provided for in Articles 34 and 36.
- 3.5. Assignees shall satisfy the eligibility criteria applicable for the award of the contract and they shall not fall under the exclusion criteria described in the tender dossier.

ARTICLE 4. SUBCONTRACTING

- 4.1. A subcontract shall be valid only if it is a written agreement by which the contractor entrusts performance of a part of the contract to a third party.
- 4.2. The contractor shall request to the contracting authority the authorisation to subcontract. The request must indicate the elements of the contract to be subcontracted and the identity of the subcontractors. For the avoidance of doubt, where experts are not directly contracted or employed by the contractor but through a third party, the latter is a subcontractor. The contracting authority shall notify the contractor of its decision, within 30 days of receipt of the request, stating reasons should it withhold such authorisation.
- 4.3. No subcontract creates contractual relations between any subcontractor and the contracting authority.
- 4.4. The contractor shall be responsible for the acts, defaults and negligence of any subcontractor and any member of their personnel (experts, agents or employees), as if they were the acts, defaults or negligence of the contractor. The approval by the contracting authority of the subcontracting of any part of the contract or of the subcontractor to perform any part of the services shall not relieve the contractor of any of its obligations under the contract. If a subcontractor is found by the contracting authority or the project manager to be incompetent in discharging its duties, the contracting authority or the project manager may request the contractor forthwith, either to provide a subcontractor with qualifications and experience acceptable to the contracting authority as a replacement, or to resume the implementation of the tasks itself.
- 4.5. Subcontractors shall satisfy the eligibility criteria applicable to the award of the contract. They shall not fall under the exclusion criteria described in the tender dossier and the contractor shall ensure that they are not subject to EU restrictive measures.
- 4.6. Those services entrusted to a subcontractor by the contractor shall not be entrusted to third parties by the subcontractor, unless otherwise agreed by the contracting authority.
- 4.7. If the contractor enters into a subcontract without approval, the contracting authority may, without formal notice thereof, apply as of right the sanction for breach of contract provided for in Articles 34 and 36.

OBLIGATIONS OF THE CONTRACTING AUTHORITY

ARTICLE 5. SUPPLY OF INFORMATION

- 5.1. The contracting authority shall supply the contractor promptly with any information and/or documentation at its disposal, which may be relevant to the performance of the contract. Such documents shall be returned to the contracting authority at the end of the period of implementation of the tasks.
- 5.2. The contracting authority shall co-operate with the contractor to provide information that the latter may reasonably request in order to perform the contract.
- 5.3. The contracting authority shall give notification to the contractor of the name and address of the project manager.

ARTICLE 6. ASSISTANCE WITH LOCAL REGULATIONS

- 6.1. The contractor may request the assistance of the contracting authority in obtaining copies of laws, regulations, and information on local customs, orders or by-laws of the country in which the services are to be performed, which may affect the contractor in the performance of its obligations under the contract. The contracting authority may provide the assistance requested to the contractor at the contractor's cost.
- 6.2. Subject to the provisions of the laws and regulations on foreign labour of the country in which the services have to be rendered, the contracting authority provides reasonable assistance to the contractor, at its request, for its application for any visas and permits required by the law of the country in which the services are rendered, including work and residence permits, for the personnel whose services the contractor and the contracting authority consider necessary, as well as residence permits for their families.

OBLIGATIONS OF THE CONTRACTOR

ARTICLE 7. GENERAL OBLIGATIONS

- 7.1. The contractor shall execute the contract with due care, efficiency and diligence in accordance with the best professional practice.
- 7.2. The contractor shall comply with any administrative orders given by the project manager. Where the contractor considers that the requirements of an administrative order go beyond the authority of the project manager or of the scope of the contract he shall give notice, with reasons, to the project manager. If the contractor fails to notify within the 30-day period after receipt thereof, he shall be barred from so doing. Execution of administrative order should not be suspended because of this notice.
- 7.3. The contractor shall supply, without delay, any information and documents to the contracting authority and the European Commission upon request, regarding the conditions in which the contract is being executed.
- 7.4. The contractor shall respect and abide by all laws and regulations in force in the partner country and shall ensure that its personnel, their dependents, and its local employees also respect and abide by all such laws and regulations. The contractor shall indemnify the contracting authority against any claims and proceedings arising from any infringement by the contractor, its employees and their dependents of such laws and regulations.

Contractors must ensure that the subcontractors and all natural persons linked to the contract, including participants to workshops and/or trainings, do not include entities/persons included in the lists of EU restrictive measures.
- 7.5. Should any unforeseen event, action or omission directly or indirectly hamper performance of the contract, either partially or totally, the contractor shall immediately and at its own initiative record it and report it to the contracting authority. The report shall include a description of the problem and an indication of the date on which it started and of the remedial action taken by the contractor to ensure full compliance with its obligations under the contract. In such event the contractor shall give priority to solving the problem rather than determining liability.
- 7.6. Subject to Article 7.8, the contractor undertakes to treat in the strictest confidence and not make use of or divulge to third parties any information or documents which are linked to the performance of the contract without the prior consent of the contracting authority. The contractor shall continue to be bound by this undertaking after completion of the tasks and shall obtain from each member of its personnel the same undertaking. However, use of the contract's reference for marketing or tendering purposes does not require prior approval of the contracting authority, except where the contracting authority declares the contract to be confidential.

- 7.7. If the contractor is a joint venture or a consortium of two or more persons, all such persons shall be jointly and severally bound in respect of the obligations under the contract, including any recoverable amount. The person designated by the consortium to act on its behalf for the purposes of the contract shall have the authority to bind the consortium and is the sole interlocutor for all contractual and financial aspects. The composition or the constitution of the joint venture or consortium shall not be altered without the prior consent of the contracting authority. Any alteration of the composition of the consortium without the prior consent of the contracting authority may result in the termination of the contract.
- 7.8. Save where the European Commission requests or agrees otherwise, the contractor shall ensure the highest visibility to the financial contribution of the European Union. To ensure such publicity the contractor shall implement among other actions the specific activities described in the special conditions. All measures must comply with the Communication and Visibility Requirements for European Union External Actions laid down and published by the European Commission. (https://ec.europa.eu/europeaid/funding/communication-and-visibility-manual-eu-external-actions_en)
- 7.9. Any records shall be kept for a 7-year period after the final payment made under the contract as laid down in Article 24. These documents comprise any documentation concerning income and expenditure and any inventory, necessary for the checking of supporting documents, including timesheets, plane and transport tickets, pay slips or invoices for the remuneration paid to the experts and invoices or receipts for incidental expenditure. In case of failure to maintain such records the contracting authority may, without formal notice thereof, apply as of right the sanction for breach of contract provided for in Articles 34 and 36.

ARTICLE 8. CODE OF CONDUCT

- 8.1. The contractor shall at all-time act impartially and as a faithful adviser in accordance with the code of conduct of its profession as well as with appropriate discretion. It shall refrain from making any public statements concerning the project or the services without the prior approval of the contracting authority. It shall not commit the contracting authority in any way whatsoever without its prior consent, and shall make this obligation clear to third parties.
- 8.2. Physical abuse or punishment, or threats of physical abuse, sexual abuse or exploitation, harassment and verbal abuse, as well as other form of intimidation shall be prohibited. The contractor shall also provide to inform the contracting authority of any breach of ethical standards or code of conduct as set in the present Article. In case the contractor is aware of any violations of the abovementioned standards, he shall report it in writing within 30 days to the contracting authority.
- 8.3. The contractor and its personnel shall respect human rights, applicable data protection rules and the environmental legislation applicable in the country where the services have to be rendered and internationally agreed core labour standards, e.g. the ILO core labour standards, conventions on freedom of association and collective bargaining, elimination of forced and compulsory labour, elimination of discrimination in respect of employment and occupation, and the abolition of child labour.
- 8.4. The contractor or any of its subcontractors, agents or personnel shall not abuse of its entrusted power for private gain. The contractor or any of its subcontractors, agents or personnel shall not receive or agree to receive from any person or offer or agree to give to any person or procure for any person, gift, gratuity, commission or consideration of any kind as an inducement or reward for performing or refraining from any act relating to the performance of the contract or for showing favour or disfavour to any person in relation to the contract. The contractor shall comply with all applicable laws, regulations and codes relating to anti-bribery and anti-corruption.

- 8.5. The payments to the contractor under the contract shall constitute the only income or benefit it may derive in connection with the contract. The contractor and its personnel must not exercise any activity or receive any advantage inconsistent with their obligations under the contract.
- 8.6. The execution of the contract shall not give rise to unusual commercial expenses. Unusual commercial expenses are commissions not mentioned in the contract or not stemming from a properly concluded contract referring to the contract, commissions not paid in return for any actual and legitimate service, commissions remitted to a tax haven, commissions paid to a recipient who is not clearly identified or commission paid to a company which has every appearance of being a front company. The contracting authority and the European Commission may carry out documentary or on-the-spot checks they deems necessary to find evidence in case of suspected unusual commercial expenses.
- 8.7. The respect of the code of conduct set out in the present article constitutes a contractual obligation.

Failure to comply with the code of conduct is always deemed to be a breach of the contract under Article 34 of the General Conditions. In addition, failure to comply with the provisions set out in the present Article can be qualified as grave professional misconduct that may lead to either suspension or termination of the contract, without prejudice to the application of administrative sanctions including exclusion from participation in future contract award procedures.

ARTICLE 9. CONFLICT OF INTEREST

- 9.1. The contractor shall take all necessary measures to prevent or end any situation that could compromise the impartial and objective performance of the contract. Such conflict of interests could arise in particular as a result of economic interest, political or national affinity, family or emotional ties, or any other relevant connection or shared interest. Any conflict of interests, which may arise during performance of the contract, shall be notified to the contracting authority without delay. In the event of such conflict, the contractor shall immediately take all necessary steps to resolve it.
- 9.2. The contracting authority reserves the right to verify that such measures are adequate and may require additional measures to be taken if necessary. The contractor shall ensure that its personnel, including its management, is not placed in a situation, which could give rise to conflict of interests. Without prejudice to its obligations under the contract, the contractor shall replace, immediately and without compensation from the contracting authority, any member of its personnel exposed to such a situation.
- 9.3. The contractor shall refrain from any contact which would compromise its independence or that of its personnel.
- 9.4. The contractor shall limit its role in connection with the project to the provision of the services described in the contract.
- 9.5. The contractor and anyone working under its authority or control in the performance of the contract or on any other activity may be excluded from access to other EU budget/EDF funds available under the same project. However, if the contractor is able to prove that his involvement in previous stages of the project does not constitute unfair competition, he may participate, subject to the prior approval of the contracting authority.
- 9.6. Civil servants and other personnel of the public administration of the country where the services have to be rendered, regardless of their administrative situation, shall not be contracted or employed as experts unless the prior approval has been granted by the European Commission.

ARTICLE 10. ADMINISTRATIVE SANCTIONS

10.1. Without prejudice to the application of other remedies laid down in the contract, a sanction of exclusion from all contracts and grants financed by the EU may be imposed, after an adversarial procedure in line with the applicable Financial Regulation, upon the contractor who, in particular,

a) is guilty of grave professional misconduct, has committed irregularities or has shown significant deficiencies in complying with the main obligations in the performance of the contract or has been circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose. The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, three years;

b) is guilty of fraud, corruption, participation in a criminal organisation, money laundering, terrorist-related offences, child labour or trafficking in human beings. The duration of the exclusion shall not exceed the duration set by final judgement or final administrative decision or, in the absence thereof, five years.

10.2. In the situations mentioned in Article 10.1, in addition or in alternative to the sanction of exclusion, the contractor may also be subject to financial penalties up to 10% of the total value of the contract.

10.3. Where the contracting authority is entitled to impose financial penalties, it may deduct such financial penalties from any sums due to the contractor or call on the appropriate guarantee.

10.4. The decision to impose administrative sanctions may be published on a dedicated internet-site, explicitly naming the contractor.

ARTICLE 11. SPECIFICATIONS AND DESIGNS

11.1. The contractor shall prepare all specifications and designs using accepted and generally recognised systems acceptable to the contracting authority and taking into account the latest design criteria.

11.2. The contractor shall ensure that the specifications and designs and all documentation relating to procurement of goods and services for the project are prepared on an impartial basis so as to promote competitive tendering.

ARTICLE 12. LIABILITIES

12.1. Liability for damage to services

Without prejudice to Article 30 (financial guarantee) and Article 38 (force majeure), the contractor shall assume (i) full responsibility for maintaining the integrity of services and (ii) the risk of loss and damage, whatever their cause, until the completion of the implementation of the tasks and approval of reports and documents under Articles 26 and 27.

After the completion of the implementation of the tasks, the contractor shall be responsible for and shall indemnify the contracting authority for any damage caused to the services by the contractor, its personnel, its subcontractors and any person for which the contractor is answerable, during any operation performed to complete any work left, as the case may be, pending or to comply with its obligations under Articles 26 and 27, particularly if the contract is performed in phases.

Compensation for damage to the services resulting from the contractor's liability in respect of the contracting authority is capped at the contract value.

However, compensation for loss or damage resulting from fraud or gross negligence of the contractor, its personnel, its subcontractors and any person for which the contractor is answerable, can in no case be capped.

The contractor shall remain responsible for any breach of its obligations under the contract for such period after the services have been performed as may be determined by the law governing the contract, even after approval of the reports and documents, or by default for a period of 10 years.

12.2. Contractor's liability in respect of the contracting authority

At any time, the contractor shall be responsible for and shall indemnify the contracting authority for any damage caused during the performance of the services, to the contracting authority by the contractor, its personnel, its subcontractors and any person for which the contractor is answerable.

Compensation for damage resulting from the contractor's liability in respect of the contracting authority is capped at an amount equal to one million euros if the contract value is less than or equal to one million euros. If the contract value is greater than one million euros, compensation for damages resulting from the contractor's liability shall be capped to the contract value.

However, compensation for loss or damage resulting from the contractor's liability in case of bodily injury, including death, can in no case be capped. The same applies to compensation for any damages of any kind resulting from fraud or gross negligence of the contractor, its personnel, its subcontractors and any person for which the contractor is answerable.

12.3. Contractor's liability in respect of third parties

Without prejudice to Article 14.9, the contractor shall, at its own expense, indemnify, protect and defend, the contracting authority, its agents and employees, from and against all actions, claims, losses or damage, direct or indirect, of whatever nature (hereinafter 'claim(s)') arising from any act or omission by the contractor, its personnel, its subcontractors and/or any person for which the contractor is answerable, in the performance of the services, including any violation of any legal provisions, or rights of third parties, in respect of patents, trademarks and other forms of intellectual property such as copyrights.

The contracting authority must notify any third party claim to the contractor as soon as possible after the contracting authority becomes aware of them.

If the contracting authority chooses to challenge and defend itself against the claim(s), the contractor shall bear the reasonable costs of defense incurred by the contracting authority, its agents and employees.

Under these general conditions, the agents and employees of the contracting authority, as well as the contractor's personnel, its subcontractors and any person for which the contractor is answerable are considered to be third parties.

12.4. The contractor shall treat all claims in close consultation with the contracting authority

12.5. Any settlement or agreement settling a claim requires the prior express written consent of the contracting authority and the contractor.

ARTICLE 13. MEDICAL, INSURANCE AND SECURITY ARRANGEMENTS

13.1. Medical arrangement

The contracting authority may condition the performance of the services to the production, by the contractor, of a recent medical certificate attesting that the contractor itself, its personnel, its subcontractors and/or any person for which the contractor is answerable, are fit to implement the services required under this contract.

13.2. Insurance – general issues

- a) At the latest together with the return of the countersigned contract, and for the period of implementation of the tasks, the contractor shall ensure that itself, its personnel, its subcontractors and any person for which the contractor is answerable, are adequately insured with insurance companies recognized on the international insurance market, unless the contracting authority has given its express written consent on a specific insurance company.
- b) At the latest together with the return of the countersigned contract, the contractor shall provide the contracting authority with all cover notes and/or certificates of insurance showing

that the contractor's obligations relating to insurance are fully respected. The contractor shall submit without delay, whenever the contracting authority or the project manager so requests, an updated version of the cover notes and/or certificates of insurance.

The contractor shall obtain from the insurers that they commit to personally and directly inform the contracting authority of any event likely to reduce, cancel or alter in any manner whatsoever, that coverage. The insurers shall deliver this information as quickly as possible, and in any event at least thirty (30) days before the reduction, cancellation or alteration of the cover is effective. The contracting authority reserves the right to indemnify the insurer in case the contractor fails to pay the premium, without prejudice to the contracting authority's right to recover the amount of the premium it paid, and to subsequently seek compensation for its possible resulting damage.

- c) Whenever possible, the contractor shall ensure that the subscribed insurance contracts contain a waiver of recourse in favour of the contracting authority, its agents and employees.
- d) The purchase of adequate insurances by the contractor shall in no case exempt it from its statutory and/or contractual liabilities.
- e) The contractor shall fully bear the consequences of a total or partial lack of coverage, and to the full discharge of the contracting authority.
- f) The contractor shall ensure that its personnel, its subcontractors and any person for whom the contractor is answerable comply with the same insurance requirements imposed to it under this contract. In case of default of insurance or inadequate insurance of its personnel, its subcontractors or any person for which the contractor is answerable, the contractor shall indemnify the contracting authority from all consequences resulting therefrom.
- g) Under its own responsibility and without prejudice to the obligation to take out all insurance covering its obligations under this contract, the contractor shall ensure that all compulsory insurances are subscribed in compliance with the laws and regulations in force in the country in which the services are to be performed. It shall also ensure that all possible statutory obligations applying to the coverage are complied with.
- h) The contracting authority shall not bear any liability for the assessment and adequacy of insurance policies taken out by the contractor with its contractual and/or statutory obligations.
- i) In any event, the contractor shall take out the insurance referred to below.

13.3. Insurance – Specific issues

- a) The contractor shall take out all insurance necessary to cover its liability, both with regard to its professional liability and its liability as provided under Article 12.
- b) The contractor shall ensure that itself, its personnel, its subcontractors and any person for which the contractor is answerable, are covered by an insurance policy covering, in addition to the possible intervention of any statutory insurance:
 - i. all medical expenses, including hospital expenses;
 - ii. the full cost of repatriation in case of illness, accident, or in the event of death by disease or accident;
 - iii. accidental death or permanent disability resulting from bodily injury incurred in connection with the contract.

In the absence of adequate insurance, the contracting authority may bear such costs to the benefit of the contractor itself, its personnel, its subcontractors and any person for which the contractor is answerable. This bearing of the costs by the contracting authority shall be subsidiary and may be claimed against the contractor, its subcontractors and any person who

should have taken out this insurance, without prejudice to the compensation of the contracting authority's possibly resulting damage.

- c) The contractor shall take out insurance policies providing coverage of the contractor itself, its personnel, its subcontractors and any person for which the contractor is answerable, in case of an accident at work or on the way to work. It shall ensure that its subcontractors do the same. It indemnifies the contracting authority against any claims that its employees or those of its subcontractors could have in this regard. For its permanent expatriate personnel, where appropriate, the contractor shall in addition comply with the laws and regulations applicable in the country of origin.
- d) The contractor shall also insure the personal effects of its employees, experts and their families located in the partner country against loss or damage.

13.4. Security arrangements

The contractor shall put in place security measures for its employees, experts and their families located in the partner country, commensurate with the physical danger (possibly) facing them.

The contractor shall also be responsible for monitoring the level of physical risk to which its employees, experts and their families located in the partner country are exposed and for keeping the contracting authority informed of the situation. If the contracting authority or the contractor becomes aware of an imminent threat to the life or health of any of its employees, experts or their families, the contractor must take immediate emergency action to remove the individuals concerned to safety. If the contractor takes such action, he must communicate this immediately to the project manager and this may lead to suspension of the contract in accordance with Article 35.

ARTICLE 14. INTELLECTUAL AND INDUSTRIAL PROPERTY RIGHTS

- 14.1. A 'result' shall be any outcome of the implementation of the contract and provided as such by the contractor.
- 14.2. The ownership of all the results or rights thereon as listed in the tender specification and the tender attached to the contract, including copyright and other intellectual or industrial property rights, and all technological solutions and information embodied therein, obtained in performance of the contract, shall be irrevocably and fully vested to the contracting authority from the moment these results or rights are delivered to it and accepted by it. The contracting authority may use them as it sees fit and in particular may store, modify, translate, display, reproduce, publish or communicate by any medium, as well as, assign, transfer them as it sees fit. Where the contract implements a financing agreement and relates to any study, the partner country(ies) with whom this financing agreement was signed also enjoys all the rights conferred by this article on the contracting authority.
- 14.3. For the avoidance of doubt and where applicable, any such vesting of rights is also deemed to constitute an effective transfer of the rights from the contractor to the contracting authority.
- 14.4. The above vesting of rights in the contracting authority under this contract covers all territories worldwide and is valid for the whole duration of intellectual or industrial property rights protection, unless stipulated otherwise by the contracting authority and the contractor.
- 14.5. The contractor shall ensure that delivered results are free of rights or claims from third parties including in relation to pre-existing rights, for any use envisaged by the contracting authority. If the contracting authority so requires, the contractor shall provide exhaustive proof of ownership or rights to use all necessary rights, as well as, of all relevant agreements of the creator(s).
- 14.6. All reports and data such as maps, diagrams, drawings, specifications, plans, statistics, computations, databases format and data, software and any supporting records or

materials acquired, compiled or prepared by the contractor in the performance of the contract, as well as, any outcome of the implementation of the contract, shall be the absolute property of the contracting authority unless otherwise specified. The contractor shall, upon completion of the contract, deliver all such documents and data to the contracting authority. The contractor must not retain copies of such documents and data and must not use them for purposes unrelated to the contract without the prior consent of the contracting authority.

- 14.7. The contractor shall not publish articles relating to the services or refer to them when carrying out any services for others, or divulge information obtained by the contractor in the course of the contract for purposes other than its performance, without the prior consent of the contracting authority.
- 14.8. By delivering the results, the contractor warrants that the above transfer of rights does not violate any law or infringe any rights of others and that it possesses the relevant rights or powers to execute the transfer. It also warrants that it has paid or has verified payment of all fees including fees to collecting societies, related to the final results.
- 14.9. The contractor shall indemnify and hold the contracting authority harmless for all damages and cost incurred due to any claim brought by any third party including creators and intermediaries for any alleged breach of any intellectual, industrial or other property right based on the contracting authority's use as specified in the contract of patents, licenses, drawings, designs, models, or brand or trade-marks, except where such infringement results from compliance with the design or specification provided by the contracting authority.

NATURE OF THE SERVICES

ARTICLE 15. THE SCOPE OF THE SERVICES

- 15.1. The scope of the services is specified in Annex II and Annex III.
- 15.2. Where the contract is for an advisory function for the benefit of the contracting authority and/or project manager in respect of all the technical aspects of the project, which may arise out of its implementation, the contractor shall not have decision-making responsibility.
- 15.3. Where the contract is for management of the implementation of the project, the contractor shall assume all the duties of management inherent in supervising the implementation of a project, subject to the project manager's authority.
- 15.4. If the contractor is required to prepare a tender dossier, the dossier shall contain all documents necessary for consulting suitable contractors, manufacturers and suppliers, and for preparing tender procedures with a view to carrying out the works or providing the supplies or services covered by an invitation to tender. The contracting authority shall provide the contractor with the information necessary for drawing up the administrative part of the tender dossier.

ARTICLE 16. PERSONNEL

- 16.1. For fee-based contracts, without prejudice to paragraph 4 of this Article, the contractor must inform the contracting authority of all personnel which the contractor intends to use for the implementation of the tasks, other than the key experts whose CVs are included in Annex IV. Annex II and/or Annex III shall specify the minimum level of training, qualifications and experience of the personnel and, where appropriate, the specialisation required. The contracting authority shall have the right to oppose the contractor's choice of personnel.
- 16.2. All those working on the project with the approval of the contracting authority shall commence their duties on the date or within the period laid down in Annex II and/or

Annex III, or, failing this, on the date or within the periods notified to the contractor by the contracting authority or the project manager.

16.3. Save as otherwise provided in the contract, those working on the contract shall reside close to their normal place of posting. Where part of the services is to be performed outside the partner country, the contractor shall keep the project manager informed of the names and qualifications of personnel assigned to that part of the services.

16.4. The contractor shall:

- (a) forward to the project manager within 30 days of the signature of the contract by both parties, the timetable proposed for placement of the personnel;
- (b) inform the project manager of the date of arrival and departure of each member of personnel;
- (c) submit to the project manager for its approval a timely request for the appointment of any non-key experts.

16.5. The contractor shall provide its personnel with all financial and technical means needed to enable them to carry out their tasks described under this contract efficiently.

16.6. Experts employed or contracted, directly or indirectly, by the contractor do not have any contractual relations with the contracting authority.

ARTICLE 17. REPLACEMENT OF PERSONNEL

17.1. The contractor shall not make changes to the agreed personnel without the prior approval of the contracting authority. The contractor must on its own initiative propose a replacement in the following cases:

- (a) In the event of death, in the event of illness or in the event of accident of an agreed personnel;
- (b) If it becomes necessary to replace an agreed personnel for any other reasons beyond the contractor's control (e.g. resignation, etc.).

17.2. In the course of performance, the contracting authority can order an agreed personnel to be replaced. This shall be done on the basis of a written and justified request to which the contractor and the agreed personnel have had the opportunity to provide observations.

17.3. Where an agreed personnel must be replaced, the replacement must possess at least equivalent qualifications and experience, and the remuneration to be paid to the replacement cannot exceed that received by the agreed personnel who has been replaced. Where the contractor is unable to provide a replacement with equivalent qualifications and/or experience, the contracting authority may either decide to terminate the contract, if the proper performance of it is jeopardised, or, if it considers that this is not the case, accept the replacement, provided that the fees of the latter are renegotiated to reflect the appropriate remuneration level.

17.4. Additional costs incurred by the replacement of an agreed personnel are the responsibility of the contractor. The contracting authority makes no payment for the period when the agreed personnel to be replaced is absent. The replacement of any agreed personnel, whose name is listed in Annex IV of the contract, must be proposed by the contractor within 15 calendar days from the first day of the agreed personnel's absence. If after this period the contractor fails to propose a replacement in accordance with Article 17.3 above, the contracting authority may apply liquidated damages up to 10% of the remaining fees of that expert to be replaced. The contracting authority must approve or reject the proposed replacement within 30 days.

17.5. The partner country may be notified of the identity of the agreed personnel proposed to be added or replaced in the contract to obtain its approval. The partner country must not withhold its approval unless it submits duly substantiated and justified objections to the

proposed experts in writing to the contracting authority within 15 days of the date of the request for approval.

ARTICLE 18. TRAINEES

- 18.1. If required in the terms of reference, the contractor shall provide training for the period of implementation of the tasks for trainees assigned to it by the contracting authority under the terms of the contract.
- 18.2. Instruction by the contractor of such trainees shall not confer on them the status of employees of the contractor. However, they must comply with the contractor's instructions, and with the provisions of article 8, as if they were employees of the contractor. The contractor may on reasoned request in writing obtain the replacement of any trainee whose work or conduct is unsatisfactory.
- 18.3. Unless otherwise provided in the contract, allowance for trainees covering notably travel, accommodation and all other expenses incurred by the trainees shall be borne by the contracting authority.
- 18.4. The contractor shall report at quarterly intervals to the contracting authority on the training assignment. Immediately prior to the end of the period of implementation of the tasks, the contractor shall draw up a report on the result of the training and an assessment of the qualifications obtained by the trainees with a view to their future employment. The form of such reports and the procedure for presenting them shall be as laid down in the terms of reference.

PERFORMANCE OF THE CONTRACT

ARTICLE 19. IMPLEMENTATION OF THE TASKS AND DELAYS

- 19.1. The special conditions fix the date on which implementation of the tasks is to commence.
- 19.2. The period of implementation of tasks shall commence on the date fixed in accordance with Article 19.1 and shall be as laid down in the special conditions, without prejudice to extensions of the period which may be granted.
- 19.3. If the contractor fails to perform the services within the period of implementation of the tasks specified in the contract, the contracting authority shall, without formal notice and without prejudice to its other remedies under the contract, be entitled to liquidated damages for every day which shall elapse between the end of the period of implementation of the tasks specified in the contract and the actual date of completion of these tasks.
- 19.4. The daily rate for liquidated damages is calculated by dividing the contract value by the number of days of the period of implementation of the tasks, up to a maximum of 15% of the total value of the contract.
- 19.5. If the contracting authority has become entitled to claim 15% of the contract value, it may, after giving notice to the contractor:
 - (a) terminate the contract, and;
 - (b) enter into a contract with a third party to complete the services, at the contractor's cost.

ARTICLE 20. AMENDMENT TO THE CONTRACT

- 20.1. Any amendment to the contract affecting its object or scope, such as amendment to the total contract amount, replacement of an agreed personnel whose curriculum vitae is part of the contract and change of the period of implementation shall be formalised by

means of an addendum. Both parties may request an addendum for amendment to the contract according to the following principles:

- (a) An addendum for amendment may be requested only during the period of execution of the contract;
- (b) Any request for an addendum shall be submitted in writing to the other party at least thirty days before the date on which the intended addendum is required to enter into force. In case of special circumstances duly substantiated by the contractor, the contracting authority may accept a different notice period.

The requested party shall notify the requesting party of its decision concerning the request within 30 days from its receipt. There is no automatic amendment without written confirmation by the requested party.

20.2. Additionally, the project manager has the power to issue administrative orders requesting an amendment to the contract not affecting its object or scope, including on request of the contractor, according to the following principles:

- a) The requested contract amendment may take the form of additions, omissions, substitutions, changes in quality, quantity, specified sequence, method or timetable of implementation of the services;
- b) Prior to the issuance of any administrative order, the project manager shall notify the contractor of the nature and the form of the proposed amendment.

The contractor shall then, without delay, submit to the project manager a written proposal containing:

- (i) all measures required to comply with the requested amendment,
- (ii) an updated timetable for implementation of the tasks, and,
- (iii) if necessary, a proposed financial adjustment to the contract, using the contractual fee rates when the tasks are similar. When the tasks are not similar, the contractual fee rates shall be applied when reasonable.

Following receipt of the contractor's proposal, the project manager shall decide as soon as possible whether or not the amendment shall be carried out.

If the project manager decides that the amendment shall be carried out, it shall notify the contractor through an administrative order stating that the contractor shall carry out the amendment at the prices and under the conditions given in the contractor's proposal or as modified by the project manager in agreement with the contractor.

- c) On receipt of the administrative order, the contractor shall carry out the amendments detailed in that administrative order as if such amendments were stated in the contract.
- d) For fee-based contracts, administrative orders that have an impact on the contractual budget are limited to transfers within the fees, or transfers from the fees to the incidental expenditures, within the limits of Article 20.3.
- e) For global price contracts, administrative orders cannot have an impact on the contractual budget.

20.3. No amendment either by means of addendum or through administrative order shall lead to decreasing the amount within the contractual budget allocated to expenditure verification, or change the award conditions prevailing at the time the contract was awarded.

20.4. Any amendment carried out by the contractor without an administrative order or without an addendum to the contract is not allowed and made at the contractor's own financial risk.

- 20.5. Where an amendment is required by a default or breach of contract by the contractor, any additional cost attributable to such amendment shall be borne by the contractor.
- 20.6. The contractor shall notify the contracting authority of any change of address and bank account using the form in Annex VI to notify any change in its bank account. The contracting authority shall have the right to oppose the contractor's change of bank account. The contractor shall notify the contracting authority of any change of auditor, which the contracting authority needs to approve.

ARTICLE 21. WORKING HOURS

- 21.1. The days and hours of work of the contractor or the contractor's personnel shall respect the laws, regulations and customs of the country where the services have to be rendered and the requirements of the services.

ARTICLE 22. LEAVE ENTITLEMENT

- 22.1. For fee-based contracts, the annual leave to be taken during the period of implementation of the tasks shall be at a time approved by the project manager.
- 22.2. For fee-based contracts, the fee rates are deemed to take into account the annual leave of up to 2 months for the contractor's personnel during the period of implementation of the tasks. Consequently, days taken as annual leave shall not be considered to be working days.
- 22.3. The contractor shall only be paid for the days actually worked. Any cost related to sick or casual leave shall be covered by the contractor. The contractor shall inform the project manager of any impact of such leave on the period of implementation of the tasks.

ARTICLE 23. INFORMATION

- 23.1. The contractor shall provide any information relating to the services and the project to the project manager, the European Commission, the European Court of Auditors or any person authorised by the contracting authority.
- 23.2. The contractor shall allow the project manager or any person authorised by the contracting authority or the contracting authority itself to inspect or audit the records and accounts relating to the services and to make copies thereof both during and after provision of the services.

ARTICLE 24. RECORDS

- 24.1. The contractor shall keep full accurate and systematic records and accounts in respect of the services in such form and detail as is sufficient to establish accurately that the number of working days and the actual incidental expenditure identified in the contractor's invoice(s) have been duly incurred for the performance of the services.
- 24.2. For fee-based contracts, timesheets recording the days or hours worked by the contractor's personnel shall be maintained by the contractor. The timesheets filled in by the experts shall be confirmed on a monthly basis by the contractor and shall be approved by the project manager or any person authorised by the contracting authority or the contracting authority itself. The amounts invoiced by the contractor must correspond to these timesheets. Time spent travelling exclusively and necessarily for the purpose of the implementation of the contract, by the most direct route, may be included in the numbers of days or hours, as appropriate, recorded in these timesheets. Travel undertaken by the expert for mobilisation and demobilisation as well as for leave purposes shall not be considered as working days. A minimum of 7 hours worked are deemed to be equivalent to one day worked. For all experts, their time input shall be rounded to the nearest whole number of days worked for the purposes of invoicing.

- 24.3. Any records must be kept for a seven year period after the final payment made under the contract. These documents comprise any documentation concerning income and expenditure and any inventory, necessary for the checking of supporting documents, including timesheets, plane and transport tickets, pay slips for the remuneration paid to the experts and invoices or receipts for incidental expenditure. In case of failure to maintain such records the contracting authority may, without formal notice thereof, apply as of right the sanction for breach of contract provided for in Articles 34 and 36.

ARTICLE 25. VERIFICATIONS, CHECKS AND AUDITS BY EUROPEAN UNION BODIES

- 25.1. The contractor shall allow the European Commission, the European Anti-Fraud Office, the European Public Prosecutor's Office and the European Court of Auditors to verify, by examining the documents and to make copies thereof or by means of on-the-spot checks, including checks of documents (original or copies), the implementation of the contract. In order to carry out these verifications and audits, European Union bodies mentioned above shall be allowed to conduct a full audit, if necessary, on the basis of supporting documents for the accounts, accounting documents and any other document relevant to the financing of the contract. The contractor shall ensure that on-the-spot accesses is available at all reasonable times, notably at the contractor's offices, to its computer data, to its accounting data and to all the information needed to carry out the audits, including information on individual salaries of persons involved in the contract. The contractor shall ensure that the information is readily available at the moment of the audit and, if so requested, that data be handed over in an appropriate form. These inspections may take place up to seven years after the final payment.
- 25.2. Furthermore, the contractor shall allow the European Anti-Fraud Office to carry out checks and verification on the spot in accordance with the procedures set out in the European Union legislation for the protection of the financial interests of the European Union against fraud and other irregularities.
- 25.3. To this end, the contractor undertakes to give appropriate access to staff or agents of the European Commission, of the European Anti-Fraud Office, of the European Public Prosecutor's Office and of the European Court of Auditors to the sites and locations at which the contract is carried out, including its information systems, as well as all documents and databases concerning the technical and financial management of the project and to take all steps to facilitate their work. Access given to agents of the European Commission, European Anti-Fraud Office, the European Public Prosecutor's Office and the European Court of Auditors shall be on the basis of confidentiality with respect to third parties, without prejudice to the obligations of public law to which they are subject. Documents shall be easily accessible and filed so as to facilitate their examination. The contractor shall inform the contracting authority of their precise location.
- 25.4. The contractor guarantees that the rights of the European Commission, of the European Anti-Fraud Office, the European Public Prosecutor's Office and of the European Court of Auditors to carry out audits, checks and verification shall be equally applicable, under the same conditions and according to the same rules as those set out in this Article, to any subcontractor or any other party benefiting from EU budget/EDF funds.
- 25.5. Failure to comply with the obligations set forth in Article 25.1 to 25.4 constitutes a case of serious breach of contract.

ARTICLE 26. INTERIM AND FINAL REPORTS

- 26.1. Unless otherwise provided in the terms of reference, the contractor shall draw up interim reports and a final report during the period of implementation of the tasks. These reports shall consist of a narrative section and a financial section. The format of such reports is as notified to the contractor by the project manager during the period of implementation of the tasks.

- 26.2. All invoices must be accompanied by an interim or final report. All invoices for fee-based contracts must also be accompanied by an up to date financial report and an invoice for the actual costs of the expenditure verification. The structure of the interim or final financial report shall be the same as that of the contractually approved budget (Annex V). This financial report shall indicate, at a minimum, the expenditure of the reporting period, the cumulative expenditure and the balance available.
- 26.3. Immediately prior to the end of the period of implementation of the tasks, the contractor shall draw up a final progress report together which must include, if appropriate, a critical study of any major problems which may have arisen during the performance of the contract.
- 26.4. This final progress report shall be forwarded to the project manager not later than 60 days after the end of the period of implementation of the tasks. Such report shall not bind the contracting authority.
- 26.5. Where the contract is performed in phases, the implementation of each phase shall give rise to the preparation of a final progress report by the contractor.
- 26.6. Interim and final progress reports are covered by the provisions of Article 14.

ARTICLE 27. APPROVAL OF REPORTS AND DOCUMENTS

- 27.1. The approval by the contracting authority of reports and documents drawn up and forwarded by the contractor shall certify that they comply with the terms of the contract.
- 27.2. Where a report or document is approved by the contracting authority subject to amendments to be made by the contractor, the contracting authority shall prescribe a period for making the amendments requested.
- 27.3. Where the final progress report is not approved, the dispute settlement procedure is automatically invoked.
- 27.4. Where the contract is performed in phases, the implementation of each phase shall be subject to the approval, by the contracting authority, of the preceding phase except where the phases are carried out concurrently.
- 27.5. The contracting authority's time limit for accepting reports or documents shall be considered included in the time limit for payments indicated in Article 29, unless otherwise specified in the special conditions.

PAYMENTS & DEBT RECOVERY

ARTICLE 28. EXPENDITURE VERIFICATION

- 28.1. No expenditure verification report is required for global price contracts.
- 28.2. Before payments are made for fee-based contracts, an external auditor must examine and verify the invoices and the financial reports sent by the contractor to the contracting authority. The auditor shall meet the requirements set out in the terms of reference for expenditure verification and shall be approved by the contracting authority.
- 28.3. The auditor must satisfy itself that relevant, reliable and sufficient evidence exists that:
 - (a) the experts employed by the contractor for the contract have been working as evidenced on the contract (as corroborated by independent, third-party evidence, where available) for the number of days claimed in the contractor's invoices and in the financial reporting spreadsheet submitted with the interim progress reports; and
 - (b) the amounts claimed as incidental expenditure have actually and necessarily been incurred by the contractor in accordance with the requirements of the terms of reference of the contract.

On the basis of its verification, the auditor submits to the contractor an expenditure verification report in accordance with the model in Annex VII.

- 28.4. The contractor grants the auditor all access rights mentioned in Article 25.
- 28.5. The contracting authority reserves the right to require that the auditor be replaced if considerations, which were unknown when the contract was signed, cast doubt on the auditor's independence or professional standards.

ARTICLE 29. PAYMENT AND INTEREST ON LATE PAYMENT

- 29.1. Payments will be made in accordance with one of the options below, as identified in the special conditions.

Option 1: Fee-based contract:

The contracting authority will make payments to the contractor in the following manner:

1. A first payment of pre-financing, if requested by the contractor, of an amount up to maximum 20% of the maximum contract value stated in point 2 of the contract, within 30 days of receipt by the contracting authority of an invoice, of the contract signed by both parties, and of a financial guarantee if requested, as defined in Article 30.
2. Six-monthly further interim payments, as indicated in the special conditions, within 60 days of the contracting authority receiving an invoice accompanied by an interim progress report and an expenditure verification report, subject to approval of those reports in accordance with Article 27. Such interim payments shall be of an amount equivalent to the costs incurred on the basis of the expenditure verification reports. When 80 % of the maximum contract value stated in point 2 of the contract has been paid (pre-financing and interim payments) the amounts due to the contractor shall be deducted from the pre-financing payment until it is completely reimbursed before any additional payment is made.
3. The invoices must be paid such that the sum of payments does not exceed 90% of the maximum contract value stated in point 2 of the contract; the 10% being the minimum final payment.
4. The balance of the final value of the contract after verification, subject to the maximum contract value stated in point 2 of the contract, after deduction of the amounts already paid, within 90 days of the contracting authority receiving a final invoice accompanied by the final progress report and a final expenditure verification report, subject to approval of those reports in accordance with Article 27.

Option 2: Global price contract:

If the contract is not divided between different outputs that the contracting authority can approve independently, or has a duration of less than two years, the contracting authority will make payments to the contractor in the following manner:

1. a pre-financing payment if requested by the contractor, of an amount up to 40% of the contract value stated in point 2 of the contract within 30 days of receipt by the contracting authority of an invoice, of the contract signed by both parties, and of a financial guarantee if requested, as defined in Article 30;
2. the balance of the contract value stated in point 2 of the contract within 90 days of the contracting authority receiving a final invoice accompanied by the final progress report, subject to approval of that report in accordance with Article 27.

If the contract has a duration of at least two years and if the budget is divided between different outputs that the contracting authority can approve independently, the contracting authority will make payments to the contractor in the following manner:

1. a pre-financing payment if requested by the contractor, of an amount up to 40% of the contract value stated in point 2 of the contract within 30 days of receipt by the contracting authority of an invoice, of the contract signed by both parties, and of a financial guarantee if requested, as defined in Article 30;
 2. one interim payment at the end of each 12 months of implementation of the contract, of an amount corresponding to the outputs delivered, within 60 days of the contracting authority receiving an invoice accompanied by an interim progress report, subject to approval of this report in accordance with Article 27;
 3. The invoices must be paid such that the sum of payments does not exceed 90% of the maximum contract value stated in point 2 of the contract; the 10% being the minimum final payment.
 4. the balance of the contract value stated in point 2 of the contract within 90 days of the contracting authority receiving a final invoice accompanied by the final progress report, subject to approval of that report in accordance with Article 27.
- 29.2. The date of payment shall be the date on which the paying account is debited. The invoice shall not be admissible if one or more essential requirements are not met. Without prejudice to Article 36.2, the contracting authority may halt the countdown towards this deadline for any part of the invoiced amount disputed by the project manager by notifying the contractor that part of the invoice is inadmissible, either because the amount in question is not due or because the relevant report cannot be approved and the contracting authority thinks it necessary to conduct further checks. In such cases, the contracting authority shall not unreasonably withhold any undisputed part of the invoiced amount but may request clarification, alteration or additional information, which shall be produced within 30 days of the request. The countdown towards the deadline shall resume on the date on which a correctly formulated invoice is received by the contracting authority. If part of the invoice is disputed, the undisputed amount of the invoice shall not be withheld and must be paid according to the payment schedule set in Article 29.1.
- 29.3. Once the deadline referred to above has expired, the contractor - unless it is a government department or public body in an EU Member State - shall, within two months of receiving late payment, receive default interest:
- at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, where payments are in euro,
 - at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country,

on the first day of the month in which the time-limit expired, plus eight percentage points. The interest be payable for the time elapses between the expiry of the payment deadline (exclusive) and the date on which the contracting authority's account is debited (inclusive).

By way of exception, when the interest calculated in accordance with the first subparagraph is lower than or equal to EUR 200, it shall be paid to the creditor only upon a demand submitted within two months of receiving late payment.

- 29.4. Payments due by the contracting authority shall be made into the bank account mentioned on the financial identification form completed by the contractor. A new financial identification form must be used to report any change of bank account and must be attached to the invoice.
- 29.5. Payments shall be made in euro or in the national currency as specified in the special conditions. The special conditions shall lay down the administrative or technical conditions governing payments of pre-financing, interim and/or final payments made in accordance with the general conditions. Where payment is in Euro, for the purposes of

the provision for incidental expenditure, actual expenditure shall be converted into Euro at the rate published on the Infor-Euro on the first working day of the month in which the invoice is dated. Where payment is in the national currency, it shall be converted into the national currency at the rate published on the Infor-Euro on the first working day of the month in which the payment is made.

- 29.6. For fee-based contracts, invoices shall be accompanied by copies of, or extracts from, the corresponding approved timesheets referred to in Article 24.2 to verify the amount invoiced for the time input of the experts. A minimum of 7 hours worked are deemed to be equivalent to one day worked. For all experts, their time input must be rounded to the nearest whole number of days worked for the purposes of invoicing.
- 29.7. Payment of the final balance shall be subject to performance by the contractor of all its obligations relating to the implementation of all phases or parts of the services and to the approval by the contracting authority of the final phase or part of the services. Final payment shall be made only after the final progress report and a final statement, identified as such, shall have been submitted by the contractor and approved as satisfactory by the contracting authority.
- 29.8. The payment obligations of the European Commission under the contract shall cease at most 18 months after the end of the period of implementation of the tasks, unless the contract is terminated in accordance with these general conditions.
- 29.9. Prior to, or instead of, terminating the contract as provided for in Article 36, the contracting authority may suspend payments as a precautionary measure without prior notice. A payment may be suspended for the duration of an audit or an OLAF investigation.
- 29.10. Where the award procedure or the performance of the contract proves to have been subject to breach of obligations, irregularities or fraud attributable to the contractor, the contracting authority may in addition to the possibility to suspend the performance of the contract in accordance with Article 35.2 and terminate the contract as provided for in Article 36, suspend payments and/or recover amounts already paid, in proportion to the seriousness of the breach of obligations, irregularities or fraud. In addition to measures referred above, the contracting authority may reduce the contract value in proportion to the seriousness of the irregularities, fraud or of the breach of obligations, including where the activities concerned were not implemented or were implemented poorly, partially or late. The measures described in this paragraph may equally be adopted by the European Commission in pursuance of its administrative powers under the Financial Regulation (Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018, OJ-L 193/30.07.2018, p.1).
- 29.11. If the contract is terminated for any reason whatsoever, the guarantee securing the pre-financing may be invoked forthwith in order to repay the balance of the pre-financing still owed by the contractor, and the guarantor shall not delay payment or raise objection for any reason whatever.

ARTICLE 30. FINANCIAL GUARANTEE

- 30.1. Unless otherwise provided for in the special conditions, the contractor shall provide a financial guarantee for the full amount of the pre-financing payment. The financial guarantee shall be in the format provided for in the contract and may be provided in the form of a bank guarantee, a banker's draft, a certified cheque, a bond provided by an insurance and/or bonding company, an irrevocable letter of credit or a cash deposit made with the contracting authority. If the financial guarantee is to be provided in the form of a bank guarantee, a banker's draft, a certified cheque or a bond, it shall be issued by a bank or bonding and/or insurance company approved by the contracting authority. This financial guarantee shall remain valid until it is released by the contracting authority in accordance with Article 30.5 or Article 30.6, as appropriate. Where the contractor is a public body the obligation for a financial guarantee may be waived depending on a risk assessment made.

- 30.2. The financial guarantee shall be provided on the letterhead of the financial institution using the template provided in Annex VI.
- 30.3. During the execution of the contract, if the natural or legal person providing the guarantee (i) is not able or willing to abide by its commitments, (ii) is not authorised to issue guarantees to contracting authorities, or (iii) appears not to be financially reliable, or the financial guarantee ceases to be valid, and the contractor fails to replace it, either a deduction equal to the amount of the pre-financing may be made by the contracting authority from future payments due to the contractor under the contract, or the contracting authority shall give formal notice to the contractor to provide a new guarantee on the same terms as the previous one. Should the contractor fail to provide a new guarantee, the contracting authority may terminate the contract.
- 30.4. If the contract is terminated for any reason whatsoever, the financial guarantee may be invoked forthwith in order to repay any balance still owed to the contracting authority by the contractor, and the guarantor shall not delay payment or raise objection for any reason whatsoever.
- 30.5. For fee-based contracts, the financial guarantee shall be released when the pre-financing is reimbursed in accordance with Article 29.1.
- 30.6. For global price contracts, (i) if the contract is not divided between different outputs that the contracting authority can approve independently, or has a duration of less than two years, the financial guarantee shall remain in force until the final payment has been made, and (ii) if the contract has a duration of at least two years and if the budget is divided between different outputs that the contracting authority can approve independently, the financial guarantee shall be released when the pre-financing is reimbursed in accordance with Article 29.1.

ARTICLE 31. RECOVERY OF DEBTS FROM THE CONTRACTOR

- 31.1. The contractor undertakes to repay any amounts paid in excess of the final amount due to the contracting authority before the deadline indicated in the debit note which is 45 days from the issuing of that note.
- 31.2. Should the contractor fail to make repayment within the above deadline; the contracting authority may (unless the contractor is a government department or public body of an EU Member State) increase the amounts due by adding interest:
- (a) at the rediscount rate applied by the central bank of the country of the contracting authority if payments are in the currency of that country,
- (b) at the rate applied by the European Central Bank to its main refinancing transactions in euro, as published in the Official Journal of the European Union, C series, where payments are in euro,

on the first day of the month in which the time-limit expired, plus eight percentage points. The default interest shall be incurred over the time which elapses between the date of the payment deadline, and the date on which the payment is actually made. Any partial payments shall first cover the interest thus established.

- 31.3. Amounts to be repaid to the contracting authority may be offset against amounts of any kind due to the contractor. This shall not affect the party's right to agree on payment in installments.
- 31.4. Bank charges arising from the repayment of amounts due to the contracting authority shall be borne entirely by the contractor.
- 31.5. Without prejudice to the prerogative of the contracting authority, if necessary, the European Union may as a donor proceed itself to the recovery by any means.

ARTICLE 32. REVISION OF PRICES

- 32.1. The contract shall be at fixed prices, which shall not be revised.

ARTICLE 33. PAYMENT TO THIRD PARTIES

- 33.1. Orders for payments to third parties may be carried out only after an assignment made in accordance with Article 3. The assignment shall be notified to the contracting authority.
- 33.2. Notification of beneficiaries of the assignment shall be the sole responsibility of the contractor.
- 33.3. In the event of a legally binding attachment of the property of the contractor affecting payments due to it under the contract and without prejudice to the time limit laid down in Article 29, the contracting authority shall have 30 days, starting from the day when it receives notification of the definitive lifting of the obstacle to payment, to resume payments to the contractor.

BREACH OF CONTRACT, SUSPENSION AND TERMINATION

ARTICLE 34. BREACH OF CONTRACT

- 34.1. Either party commits a breach of contract where it fails to perform its obligations in accordance with the provisions of the contract.
- 34.2. Where a breach of contract occurs, the party injured by the breach is entitled to the following remedies:
- a) damages; and/or
 - b) termination of the contract.
- 34.3. Damages may be either:
- a) general damages; or
 - b) liquidated damages.
- 34.4. Should the contractor fail to perform any of its obligations in accordance with the provisions of the contract, the contracting authority is without prejudice to its right under article 34.2, also entitled to the following remedies;
- a) suspension of payments; and/or
 - b) reduction or recovery of payments in proportion to the failure's extent.
- 34.5. Where the contracting authority is entitled to damages, it may deduct such damages from any sums due to the contractor or call on the appropriate guarantee.
- 34.6. The contracting authority shall be entitled to compensation for any damage which comes to light after the contract is completed in accordance with the law governing the contract.

ARTICLE 35. SUSPENSION OF THE CONTRACT

- 35.1. The contractor shall, on the order of the contracting authority, suspend the execution of the contract or any part thereof for such time or times and in such manner as the contracting authority may consider necessary. The suspension shall take effect on the day the contractor receives the order or at a later date when the order so provides.
- 35.2. Suspension of the contract in the event of presumed breach of obligations or irregularities or fraud: The contract may be suspended in order to verify whether presumed breach of obligations or irregularities or fraud occurred during the award

procedure or the performance of the contract. If these are not confirmed, performance of the contract shall resume as soon as possible.

- 35.3. During the period of suspension, the contractor shall take such protective measures as may be necessary.
- 35.4. Additional expenses incurred in connection with such protective measures may be added to the contract price, unless:
- a) otherwise provided for in the contract; or
 - b) such suspension is necessary by reason of some breach or default of the contractor; or
 - c) the presumed breach of obligations or irregularities or fraud mentioned in article 35.2 are confirmed and attributable to the contractor.
- 35.5. The contractor shall only be entitled to such additions to the contract price if it notifies the project manager, within 30 days after receipt of the order to suspend execution of the contract, of its intention to claim them.
- 35.6. The contracting authority, after consulting the contractor, shall determine such additions to the contract price and/or extension of the period of performance to be granted to the contractor in respect of such claim as shall, in the opinion of the contracting authority be fair and reasonable.
- 35.7. The contracting authority shall, as soon as possible, order the contractor to resume the contract suspended or inform the contractor that it terminates the contract. If the period of suspension exceeds 90 days and the suspension is not due to the contractor's breach or default, the contractor may, by notice to the contracting authority, request to proceed with the contract within 30 days, or terminate the contract.

ARTICLE 36. TERMINATION BY THE CONTRACTING AUTHORITY

- 36.1. The contracting authority may, at any time and with immediate effect, subject to Article 36.8, terminate the contract, except as provided for under Article 36.2.
- 36.2. Subject to any other provision of these general conditions the contracting authority may, by giving seven days' notice to the contractor, terminate the contract in any of the following cases where:
- (a) the contractor is in serious breach of contract for failure to perform its contractual obligations;
 - (b) the contractor fails to comply within a reasonable time with the notice given by the project manager requiring it to make good the neglect or failure to perform its obligations under the contract which seriously affects the proper and timely performance of the services;
 - (c) the contractor refuses or neglects to carry out any administrative orders given by the project manager;
 - (d) the contractor assigns the contract or subcontracts without the authorisation of the contracting authority;
 - (e) the contractor is bankrupt, subject to insolvency or winding up procedures, is having its assets administered by a liquidator or by the courts, has entered into an arrangement with creditors, has suspended business activities, or is in any analogous situation arising from a similar procedure provided for under any national law or regulations relevant to that contractor;
 - (f) any organisational modification occurs involving a change in the legal personality, nature or control of the contractor, unless such modification is recorded in an addendum to the contract;
 - (g) any other legal disability hindering performance of the contract occurs;
 - (h) the contractor fails to provide the required guarantees or insurance, or the person providing the earlier guarantee or insurance is not able to abide by its commitments;

- (i) the contractor has been guilty of grave professional misconduct or has committed an irregularity proven by any means which the contracting authority can justify, within the meaning of Article 10.1(a) (b);
- (j) it has been established by a final judgment or a final administrative decision or by proof in possession of the contracting authority that the contractor has been guilty of fraud, corruption, involvement in a criminal organisation, money laundering or terrorist financing, terrorist related offences, child labour or other forms of trafficking in human beings, circumventing fiscal, social or any other applicable legal obligations, including through the creation of an entity for this purpose.
- (k) the contractor, in the performance of another contract financed by the EU budget/EDF funds, has been declared to be in serious breach of contract, which has led to its early termination or the application of liquidated damages or other contractual penalties or which has been discovered following checks, audits or investigations by the European Commission, the contracting authority, OLAF or the Court of Auditors;
- (l) after the award of the contract, the award procedure or the performance of the contract proves to have been subject to breach of obligations, irregularities or fraud;
- (m) the award procedure or the performance of another contract financed by the EU budget/EDF funds proves to have been subject to breach of obligations, irregularities or fraud which are likely to affect the performance of the present contract;
- (n) the contractor fails to perform its obligation in accordance with Article 8 and Article 9;
- (o) the contractor is unable to provide a suitable replacement to an expert, the absence of which affects the proper performance of the contract.
- (p) the contractor is in breach of the data protection obligations resulting from Article 42 of these general conditions.

The cases of termination under points (e), (i), (j), (l), (m) and (n) may refer also to persons who are members of the administrative, management or supervisory body of the contractor and/or to persons having powers of representation, decision or control with regard to the contractor.

The cases of termination under points (a), (e), (f), (g), (i), (j), (k), (l), (m) and (n) may refer also to persons jointly and severally liable for the performance of the contract.

The cases under points (e), (i), (j), (k), (l), (m), (n) and (p) may refer also to subcontractors.

- 36.3. Termination shall be without prejudice to any other rights or powers under the contract of the contracting authority and the contractor. The contracting authority may, thereafter, complete the services itself, or conclude any other contract with a third party, at the contractor's own expense. The contractor's liability for delay in completion shall immediately cease when the contracting authority terminates the contract without prejudice to any liability thereunder that may already have arisen.
- 36.4. Upon termination of the contract or when it has received notice thereof, the contractor shall take immediate steps to bring the services to a close in a prompt and orderly manner and to reduce expenditure to a minimum.
- 36.5. The project manager shall, as soon as possible after termination, certify the value of the services and all sums due to the contractor as at the date of termination.
- 36.6. The contracting authority shall not be obliged to make any further payments to the contractor until the services are completed. After the services are completed, the contracting authority shall recover from the contractor the extra costs, if any, of completing the services, or shall pay any balance still due to the contractor.
- 36.7. If the contracting authority terminates the contract pursuant to Article 36.2, it shall, in addition to the extra costs for completion of the contract and without prejudice to its other remedies under the contract, be entitled to recover from the contractor any loss it

has suffered up to the value of the services which have not been satisfactorily completed unless otherwise provided for in the special conditions.

- 36.8. Where the termination is not due to an act or omission of the contractor, force majeure or other circumstances beyond the control of the contracting authority, the contractor shall be entitled to claim in addition to sums owed to it for work already performed, an indemnity for loss suffered.
- 36.9. This contract shall be automatically terminated if it has not given rise to any payment in the two years following its signing by both parties.

ARTICLE 37. TERMINATION BY THE CONTRACTOR

- 37.1. The contractor may, after giving 14 days' notice to the contracting authority, terminate the contract if the contracting authority:
- a) fails for more than 120 days to pay the contractor the amounts due after the expiry of the time limit stated in Article 29; or
 - b) consistently fails to meet its obligations after repeated reminders; or
 - c) suspends the progress of the services or any part thereof for more than 90 days for reasons not specified in the contract, or not attributable to the contractor's breach or default.
- 37.2. Such termination shall be without prejudice to any other rights of the contracting authority or the contractor acquired under the contract.
- 37.3. In the event of such termination, the contracting authority shall pay the contractor for any loss or damage the contractor may have suffered. Such additional payment must not be such that the total payments exceed the amount specified in Article 2 of the contract.

ARTICLE 38. FORCE MAJEURE

- 38.1. Neither party shall be considered to be in default or in breach of its obligations under the contract if the performance of such obligations is prevented by any circumstances of *force majeure*, which arise after the date of notification of award or the date when the contract becomes effective.
- 38.2. The term *force majeure*, as used herein covers any unforeseeable events, not within the control of either party and which by the exercise of due diligence neither party is able to overcome such as acts of God, strikes, lock-outs or other industrial disturbances, acts of the public enemy, wars whether declared or not, blockades, insurrection, riots, epidemics, landslides, earthquakes, storms, lightning, floods, washouts, civil disturbances, explosions, ... A decision of the European Union to suspend the cooperation with the partner country is considered to be a case of force majeure when it implies suspension of funding the contract.
- 38.3. Notwithstanding the provisions of Article 19 and Article 36, the contractor shall not be liable for liquidated damages or termination for breach or default if, and to the extent that, its delay in performance or other failure to perform its obligations under the contract is the result of an event of *force majeure*. The contracting authority shall similarly not be liable, notwithstanding the provisions of Article 29 and Article 37, for payment of interest on delayed payments, for non-performance or for termination by the contractor for breach or default, if, and to the extent that, the contracting authority's delay or other failure to perform its obligations is the result of *force majeure*.
- 38.4. If either party considers that any circumstances of force majeure have occurred which may affect performance of its obligations it shall promptly notify the other party and the project manager giving details of the nature, the probable duration and the likely effect of the circumstances. Unless otherwise directed by the project manager in writing, the contractor shall continue to perform its obligations under the contract as far as is reasonably practicable, and shall seek all reasonable alternative means for performance of its obligations, which are not prevented by the force majeure event. The

contractor shall not put into effect such alternative means unless directed so to do by the project manager.

- 38.5. For a fee-based contract, if the contractor incurs additional costs in complying with the project manager's directions or using alternative means under Article 38.4 the amount thereof shall be certified by the project manager.
- 38.6. If circumstances of *force majeure* have occurred and continue for a period of 180 days then, notwithstanding any extension of time for completion of the contract that the contractor may by reason thereof have been granted, either party shall be entitled to serve upon the other 30 days' notice to terminate the contract. If at the expiry of the period of 30 days the situation of *force majeure* persists, the contract shall be terminated and, in consequence, thereof under the law governing the contract, the parties shall be released from further performance of the contract.

ARTICLE 39. DECEASE

- 39.1. If the contractor is a natural person, the contract shall be automatically terminated if that person dies. However, the contracting authority shall examine any proposal made by its heirs or beneficiaries if they have notified their wish to continue the contract.
- 39.2. Where the contractor consists of a number of natural persons and one or more of them die, a report shall be agreed between the parties on the progress of the contract and the contracting authority shall decide whether to terminate or continue the contract in accordance with the undertaking given by the survivors and by the heirs or beneficiaries, as the case may be.
- 39.3. In the cases provided for in Articles 39.1 and 39.2, persons offering to continue to implement the contract shall notify the contracting authority thereof within 15 days of the date of decease. The decision of the contracting authority shall be notified to those concerned within 30 days of receipt of such a proposal
- 39.4. Such persons shall be jointly and severally liable for the proper implementation of the contract to the same extent as the deceased contractor. Continuation of the contract shall be subject to the rules relating to establishment of any guarantee provided for in the contract.

SETTLEMENT OF DISPUTES AND APPLICABLE LAW

ARTICLE 40. SETTLEMENT OF DISPUTES

- 40.1. The parties shall make every effort to settle amicably any dispute relating to the contract, which may arise between them.
- 40.2. Once a dispute has arisen, a party shall notify the other party of the dispute, stating its position on the dispute and requesting an amicable settlement. The other party shall respond to this request for amicable settlement within 30 days, stating its position on the dispute. Unless the parties agree otherwise, the maximum time period laid down for reaching an amicable settlement shall be 120 days from the date of the notification requesting such a procedure. Should a party not agree to the other party's request for amicable settlement, should a party not respond in time to that request or should no amicable settlement be reached within the maximum time period, the amicable settlement procedure is considered to have failed.
- 40.3. In the absence of an amicable settlement, a party may notify the other party requesting a settlement through conciliation by a third person. If the European Commission is not a party to the contract, it may accept to intervene as conciliator. The other party shall respond to the request for conciliation within 30 days. Unless the parties agree otherwise, the maximum time period laid down for reaching a settlement through conciliation shall be 120 days from the notification requesting such a procedure. Should

a party not agree to the other party's request for conciliation, should a party not respond in time to that request or should no settlement be reached within the maximum time period, the conciliation procedure is considered to have failed.

- 40.4. If the amicable settlement procedure and, if so requested, the conciliation procedure fails, each party may refer the dispute to either the decision of a national jurisdiction or arbitration, as specified in the special conditions.

ARTICLE 41. APPLICABLE LAW

- 41.1. This contract shall be governed by the law of the country of the contracting authority or, where the contracting authority is the European Commission, by the applicable European Union law complemented where necessary by the law of Belgium.

DATA PROTECTION

ARTICLE 42. DATA PROTECTION

- 42.1. Processing of personal data by the contracting authority

Any personal data included in or relating to the contract, including its implementation, shall be processed in accordance with Regulation (EU) 2018/1725. Such data shall be processed solely for the purposes of the implementation, management and monitoring of the contract by the data controller.

The contractor or any other person whose personal data is processed by the data controller in relation to this contract has specific rights as a data subject under Chapter III (Articles 14-25) of Regulation (EU) 2018/1725, in particular the right to access, rectify or erase their personal data and the right to restrict the processing of their personal data or, where applicable, the right to object to processing or the right to data portability.

Should the contractor or any other person whose personal data is processed in relation to this contract have any queries concerning the processing of its personal data, it shall address itself to the data controller. They may also address themselves to the Data Protection Officer of the data controller. They have the right to lodge a complaint at any time to the European Data Protection Supervisor.

Details concerning the processing of personal data are available in the data protection notice referred to in the special conditions.

- 42.2. Processing of personal data by the contractor

The processing of personal data by the contractor shall meet the requirements of the general conditions and be processed solely for the purposes set out by the controller.

The contractor shall assist the controller for the fulfilment of the controller's obligation to respond to requests for exercising rights of person whose personal data is processed in relation to this contract as laid down in Chapter III (Articles 14-25) of Regulation (EU) 2018/1725. The contractor shall inform without delay the controller about such requests.

The contractor may act only on documented written instructions and under the supervision of the controller, in particular with regard to the purposes of the processing, the categories of data that may be processed, the recipients of the data and the means by which the data subject may exercise its rights.

The contractor shall grant personnel access to the data to the extent strictly necessary for the implementation, management and monitoring of the contract. The contractor must ensure that personnel authorised to process personal data has committed itself to confidentiality or is under

appropriate statutory obligation of confidentiality in accordance with the provisions of Article 7.6 of these general conditions.

The contractor shall adopt appropriate technical and organisational security measures, giving due regard to the risks inherent in the processing and to the nature, scope, context and purposes of processing, in order to ensure, in particular, as appropriate:

- (a) the pseudonymisation and encryption of personal data;
- (b) the ability to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services;
- (c) the ability to restore the availability and access to personal data in a timely manner in the event of a physical or technical incident;
- (d) a process for regularly testing, assessing and evaluating the effectiveness of technical and organisational measures for ensuring the security of the processing;
- (e) measures to protect personal data from accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data transmitted, stored or otherwise processed.

The contractor shall notify relevant personal data breaches to the controller without undue delay and at the latest within 48 hours after the contractor becomes aware of the breach. In such cases, the contractor shall provide the controller with at least the following information:

- (a) nature of the personal data breach including where possible, the categories and approximate number of data subjects concerned and the categories and approximate number of personal data records concerned;
- (b) likely consequences of the breach;
- (c) measures taken or proposed to be taken to address the breach, including, where appropriate, measures to mitigate its possible adverse effects.

The contractor shall immediately inform the data controller if, in its opinion, an instruction infringes Regulation (EU) 2018/1725, Regulation (EU) 2016/679, or other Union or Member State or third country applicable data protection provisions as referred to in the tender specifications.

The contractor shall assist the controller for the fulfilment of its obligations pursuant to Article 33 to 41 under Regulation (EU) 2018/1725 to:

- (a) ensure compliance with its data protection obligations regarding the security of the processing, and the confidentiality of electronic communications and directories of users;
- (b) notify a personal data breach to the European Data Protection Supervisor;
- (c) communicate a personal data breach without undue delay to the data subject, where applicable;
- (d) carry out data protection impact assessments and prior consultations as necessary.

The contractor shall maintain a record of all data processing operations carried on behalf of the controller, transfers of personal data, security breaches, responses to requests for exercising rights of people whose personal data is processed and requests for access to personal data by third parties.

The contracting authority is subject to Protocol 7 of the Treaty on the Functioning of the European Union on the privileges and immunities of the European Union, particularly as regards the inviolability of archives (including the physical location of data and services) and data security, which includes personal data held on behalf of the contracting authority in the premises of the contractor or subcontractor.

The contractor shall notify the contracting authority without delay of any legally binding request for disclosure of the personal data processed on behalf of the contracting authority made by any national public authority, including an authority from a third country. The contractor may not give such access without the prior written authorisation of the contracting authority.

The duration of processing of personal data by the contractor will not exceed the period referred to in Article 7.9 of these general conditions. Upon expiry of this period, the contractor shall, at the choice of the controller, return, without any undue delay in a commonly agreed format, all personal data processed on behalf of the controller and the copies thereof or shall effectively delete all personal data unless Union or national law requires a longer storage of personal data.

For the purpose of Article 4 of these general conditions, if part or all of the processing of personal data is subcontracted to a third party, the contractor shall pass on the obligations referred to in the present article in writing to those parties, including subcontractors. At the request of the contracting authority, the contractor shall provide a document providing evidence of this commitment.

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WE-RISE!

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Inclusion, Sustainability and Environment
THE UNITED NATIONS SDG PARTNER

1. BACKGROUND INFORMATION

1.1. Partner country

Sudan

1.2. Contracting authority

Italian Agency for Cooperation Development (AICS Khartoum Office)

1.3. Country background

After prolonged protests beginning in December 2018, ex-President Al-Bashir was removed in April 2019 and replaced, in August 2019, by a Sovereign Council, to govern for a **39-month transitional period**, followed by democratic election. The country's potential and opportunities for democratic transition and economic recovery could not be fully expressed due to the persistence of a very serious and protracted humanitarian crisis.

On 17 August 2019, the Forces of Freedom and Change and the Sudanese Armed Forces signed the Constitutional Agreement and to lead this new Transitional Government PM Abdallah Hamdok was nominated. Since then, the political agenda focused on addressing Sudan structural problems, at both economic and social levels, some resulting from the internal conflicts that still affect large regions of the country.

The Hamdok government has achieved important results in terms of **1) pacification processes** - ratification of the Peace Accords of Juba/Oct-20 and Addis Ababa/Sept. 20; **2) stabilization of macro-economic fundamentals**; **3) interruption of the isolationist status** that marked the Bashir regime, especially due to Sudan's presence on the list of countries sponsoring terrorism: during the conferences in Berlin (Jun-20) and Paris (May-21), the country made enormous progress in terms of canceling its foreign debt through the HIPC Initiative and re-entering the international community through removal from US list of sponsors of terrorism.

As for the economic stabilizations, a series of structural economic reforms had been developed within SERP - Sudan Economic Recovery Plan 2019-2030 - which proposes measures to intervene on the increase in the poverty rate (61.1%), and on the following factors hindering the poverty-ending and economic growth processes:

shortages of basic food, fuel and electricity, very high youth (50%) and female unemployment (only 33% of the workforce is made up of women), with a growing gap between urban and rural areas, uncontrolled inflation and related erosion of purchasing power (½ of the population spends 75% of income in food and 58% are unable to buy a consumer basket), the presence of an unsustainable system of commodity subsidies (primarily hydrocarbons and cereals) and exclusion from the global financial system.

Exchange rate - the government completed the process of equalizing the exchange rate parallel to the official one, the removal of most of the state subsidies, the opening of the country to the main international



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payment circuits (Mastercard and Visa) as well as access to the SWIFT system (Society for Worldwide Interbank Financial Telecommunications).

IBAN - In July 2021, Sudan officially joined the International Bank Account Number system for money transfer, meaning that according to the SWIFT system the needed international banking requirements have been met.¹

Among the innovative steps made by this transitional government that expected significant socio-economic impacts, the launch of the **Sudan Family Support Program - SFSP** has played a crucial role in encouraging more structural reforms in the country, even if it is not yet fully operational. The proposed income support financial scheme aimed at mitigating the adverse effects of macro-economic reforms on the most vulnerable sections of the Sudanese population (ideally ~ 25 million of people). The SFSP is managed by the Ministry of Finance which avails itself of the technical assistance of the World Bank and WFP and of the personal data of the Ministry of the Interior.

However, on **25 October, 2021** - after a few weeks of growing political tensions - **a military putsch dismissed the Transitional Government** and dissolved the Sovereign Council, leading to a still on-going violent political unrest and protests, as well as connection of the internet and national mobile line disrupted in several occasion from the day of the coup.

Moreover, at the very beginning of this new year, Sudan's Prime Minister Abdalla Hamdok resigned on January 2nd. *Hamdok's decision [.....] came six weeks after he returned to his post in a deal with the coup leaders he argued could save Sudan's political transition. But the pro-democracy movement rejected that agreement, and Hamdok failed to name a new government as thousands of people continued to protest against the military's power grab.*²

1.4. Current situation in the sector

In line with the link between the economic and socio-cultural key components of WE-RISE! programme, the following elements need to be mentioned.

- **Women empowerment is strongly linked with entrepreneurship enhancement, access to finance and with the use of tailored financial and non-financial products needed for boosting economic growth and poverty reduction.**

The most relevant gender barriers to women financial inclusion are mainly lack of formal identification, poor mobility due to isolation of some areas jointly with and shortage of means of transportation, assets and collaterals deficiency, lack of bargaining power, low financial literacy skills. On the offer side, the main barriers are mainly related to inadequate offer, scarcity of distribution channels, and dedicated policies. Within this **framework savings represent** an asset for facing shocks and/or avoiding income reduction, as well as for investments, educational, health or consumption purposes according to women's needs. Improving women's financial capabilities and increasing their access to finance are important steps for improving women empowerment.

In order to improve women's role in society it is crucial to grant them **access to finance**. This task is even more challenging in the Sudanese environment, where the financial inclusion sector still lacks of coordination, financial and capacity building support. Adult population has a very low level of access to finance (in 2014 only 15.3% of the adults – and only 9.9% of the women - had a financial account at a formal

¹ <https://sudantribune.com/article67876/>

² <https://www.aljazeera.com/news/2022/1/2/sudan-pm-abdalla-hamdok-resigns-after-deadly-protest>





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financial institution according to last available data from World Bank) and the widespread **savings culture is mainly linked to informal and traditional schemes** (e.g. *sundug*, saving groups and livestock). Just a minor part of the adult population saved at a financial institution (9% in urban areas vs. 6% in rural areas). Borrowing purposes for starting or expanding a farm or a business is limited (from 4% for the poorest, to 9% for the richest³) ; moreover, 22% of the male and 18% of the female population borrowed for medical purposes. The main regulation authority is the **Central Bank of Sudan (CBOS)**, which oversees the financial sector operating under Islamic finance method. Financial market in the country is mainly served by 37 banks (four state owned) requested by the current banking regulations to allocate a minimum of 12% of their portfolio to microfinance products. The microfinance sector in Sudan is relatively young, it emerged in the mid-1990 and is characterized by a great number of Microfinance Institutions (MFIs) working in the different Sudanese States – although most of the MFIs are mainly concentrated in Khartoum State – and serving a small portion of the population.

- According to the Human Development Report/HDI (UNDP) 2020, Sudan was in 2019 the 170th out of 189 countries worldwide, included in the low human development category, with an HDI of 0.510, a GDI (Gender Development Index) of 0.860/group 5 and a GII (Gender Inequality Index) of 0.535/rank 138th out of 162 countries.

These data demonstrate how many disparities, connected with gender, are still rooted in the country. More significant in rural than urban areas, gender discrimination is further aggravated when added to situations of extreme poverty and belonging to extremely vulnerable groups, for example, women with disabilities and migrant women. The role and status of women in Sudan are determined by a number of factors including social norms and traditional practices, legislation and customary laws. Women's integration in the productive sector is among the lowest in Eastern Africa: female participation to the labor force stands at 31.3%; in the formal non-agricultural sector, the percentage drops to 17%, indicating how the majority of working women are employed in agriculture and in the informal economy sector. Concerning the discriminatory and harmful practices it is essential to mention Female Genital Mutilation (FGM). This practice results still an integral part of the norms and values of the social system, causing serious complications during delivery, physical and psychological disability.

Lack of up-to-date information at national level prevents both local and international communities from acquiring a realistic and concrete idea of the current status of women's rights and specifically GBV in Sudan, considering that the last statistics date back to **2008**: "*Rape*" intended as sexual intercourse without valid consent - **Number of rape cases at the national level: 1,189**; **Rape rate nationally: 3.5 (cases per 100,000 population)**.

1.5. Related programmes and other donor activities

AICS Khartoum works in a broader ecosystem where different initiatives and programs are in place by different international Agencies in order to fill the gender inequality gap, and to enhance the women's economic empowerment:

- UN Women promotes i) programs that facilitate the participation of women in decision making at all levels, ii) programs that fight against GBV and support survivors women, iii) programs that foster the adoption of national and local initiatives adopting strategies for fighting gender inequality;

³ Source: World Bank, Global Findex (<http://datatopics.worldbank.org/financialinclusion/>)



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- UNIDO supports the start-ups of agro-food businesses – with focus on youth and women – and smallholder farmers in the Kassala State by providing a set of financial and non-financial services through local training and financial institutions.
- European Union (EU) focuses on vulnerable populations, agriculture and economic empowerment. The present initiative will be framed in this context and will liaise and collaborate in the best and most effective way with the ongoing programs/projects.

2. OBJECTIVES & EXPECTED OUTPUTS

2.1. Overall objective

The overall objective (Impact) to which this action contributes is :

To enhance economic opportunities for youth and women in Sudan.

2.2. Specific objective(s)

The specific objective of this contract is as follows:

The purposes of this contract is the technical assistance for the Financial Audit of the I Progress Report of the Program , period from 1st February 2021 to 31th January 2022, in order to obtain the Audit Report, in accordance with the Contribution Agreement with EU Delegation (General conditions art.3.7.1.g)

2.3. Expected outputs to be achieved by the contractor

The expected outputs of this contract are as follows:

To enable the Auditor to express an opinion on whether

1. The Financial Report, subject to review, presents fairly, in all material respects, the actual expenditure incurred, the committed and the revenue received for the Project for the period from 1st February 2021 to 31th January 2022 in conformity with the applicable Contractual Conditions; and
2. The Project funds provided by the European Commission have, in all material respects, been used in conformity with the applicable Contractual Conditions.

3. ASSUMPTIONS & RISKS

3.1. Assumptions underlying the project

- The current political instability does not lead to movement constraints preventing the service provider from performing his/her tasks;
- The health situation due to the COVID-19 pandemic does not compromise the performance of the activities.





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3.2. Risks

- Political and economic situation deteriorates further than the actual;
- Health situation in the Country deteriorates: new measures of curfew and/or lockdown, could immobilize completely all the activities.

4. SCOPE OF THE WORK

4.1. General

4.1.1. Description of the assignment

This audit will be performed on the basis of the Art. 3.7.1.g of the General conditions of the Contribution Agreement n T05-EUTF-HOA-SD-96-02, the audit could be carried out in “Remote review”.

The Auditor should ensure that relevant supporting documents as well as key staff will be available during the audit.

The term 'Contractual Conditions' refers to the conditions, rules, criteria which are set out in an EU funded contract for external actions. The term 'contract' can refer to any conventional or contractual document (legal commitment) signed between the Contracting Authority (AICS) and a recipient of EU funds for external actions and which constitutes the specific legal basis for an EU funded external action. Annexes of a contract are integral part of the contract.

4.1.2. Geographical area to be covered

Khartoum, Sudan.

4.1.3. Target groups

The program's contracts and expenses.

4.2. Specific work

The Auditor's procedures should include:

Obtaining an understanding of the engagement context.

The Auditor should obtain a sufficient understanding of the engagement context including the Programme, the Contracting Authority, the EC laws and regulations which apply to the Programme and the Contractual Conditions for the Programme which are set out in Section 5 above (Scope). The Auditor should pay specific attention to the Contractual Conditions for:

- Documentation, filing and record keeping for Programme expenditure and income;
- Eligibility of Programme expenditure and income;



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- Procurement and origin rules insofar these conditions are relevant to determine the eligibility of Programme expenditure;
- The controls (see further below).

The Auditor should identify controls which are relevant and appropriate to the Programme and the Contracting Authority and to the preparation of the Contracting Authority 's Financial Report for the Programme. Controls should be suitable for managing and mitigating risks to the achievement of the objectives of the Programme.

The Auditor should consider qualitative as well as quantitative factors but this audit is not a performance audit and therefore the Auditor should concentrate on financial internal controls rather than operational controls.

Controls and control areas which are relevant and appropriate to the Programme and the Contracting Authority include, but are not necessarily limited to key financial controls which are related to the revenue and expenditure categories in the financial report for the Programme and the ones which are important for the management and control of the Programme activities.

The audit should cover an examination of the Contracting Authority 's control environment and more specifically of:

- Asset management (including procurement process and procedures). This concerns management and control of Programme fixed assets (such as vehicles, equipment etc);
- Cash and bank management (treasury);
- Accounting and financial reporting (including underlying transaction processing systems and financial ledgers);
- Budgetary and expenditure control (including procurement process and procedures);
- Human resources, payroll processes and time management.

The understanding should be sufficient to identify and assess the

- Risks of material errors or misstatements in the expenditure and revenue stated in the Financial Report, whether caused by error or fraud; and
- The main risks to the achievement of the objectives of the Programme including risks to the Programme funding provided not being used in conformity with the applicable Contractual Conditions.

4.3. Project management

4.3.1. Responsible body

Italian Agency for Cooperation Development (AICS Khartoum Office), represented by the Head of AICS in Sudan, Michele Morana.

4.3.2. Management structure

Contract management responsibility lies with Auditor Company, whereas the approval of reports, modification of the terms of reference and replacement of experts, lies with AICS Khartoum.





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4.3.3. Facilities to be provided by the contracting authority and/or other parties

N/A

5. LOGISTICS AND TIMING

5.1. Location

Khartoum, Sudan and or in remote from Italy

5.2. Start date & period of implementation of tasks

The intended start date is the date of contract signature and the period of implementation of the contract will be 1 month from this date. Please see Articles 19.1 and 19.2 of the special conditions for the actual start date and period of implementation.

6. REQUIREMENTS

6.1. Staff

Note that civil servants and other staff of the public administration of the partner country, or of international/regional organisations based in the country, shall only be approved to work as experts if well justified. The justification should be submitted with the tender and shall include information on the added value the expert will bring as well as proof that the expert is seconded or on personal leave.

6.1.1. Key experts

Key experts have a crucial role in implementing the contract. These terms of reference contain the required key experts' profiles. The tenderer shall submit CVs and Statements of Exclusivity and Availability for the following key experts: Key experts have a crucial role in implementing the contract. These terms of reference contain the required key expert's profile.

Key expert 1: Team leader

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not a member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
- The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU member state).



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• The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country). All experts must be independent and free from conflicts of interest in the responsibilities they take on

6.1.2. Other experts, support staff & backstopping

The Auditor will employ staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular International Standards on Auditing and with experience in auditing financial information of entities comparable in size and complexity to the Contracting Authority. In addition, the audit team as whole should have.

- Experience with audits of development aid programmes and projects funded by national and/or international donors and institutions. It is desirable that the leader of the fieldwork team, i.e. either the audit manager (category 2) or the senior auditor (category 3) has experience with audits of EU funded external aid actions.
- Experience with audits in EU countries and in the country where the Programme is implemented
- Experience with audits of Programmes funded by the EU External Action Instruments and/or by the European Development Fund (EDF);
- Sufficient knowledge of relevant laws, regulations and rules, applying to the Programme, to the Contracting Authority and to the country concerned. This includes but is not limited to Public procurement code, taxation, social security and labour regulations, accounting and reporting;

6.2. Office accommodation

In case of provision of services in loco and not remotely, the office accommodation for each expert working on the contract is to be provided by the contracting authority.

6.3. Facilities to be provided by the contractor

The contractor shall ensure that experts are adequately supported and equipped. In particular, it must ensure that there is sufficient administrative, secretarial and interpreting provision to enable experts to concentrate on their primary responsibilities. It must also transfer funds as necessary to support their work under the contract and to ensure that its employees are paid regularly and in a timely fashion.

6.4. Equipment

No equipment is to be purchased on behalf of the contracting authority / partner country as part of this service contract or transferred to the contracting authority / partner country at the end of this contract. Any equipment related to this contract which is to be acquired by the partner country must be purchased by means of a separate supply tender procedure.





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7. REPORTS

7.1. Reporting requirements

The contractor will submit a draft of the Audit Report and the final Audit Report in English.

The Auditor should report the results of the audit in accordance with the ISAs for reporting, the IFAC International Framework for Assurance Engagements and ISAE 3000 and the practices of his/her audit firm and the requirements of these ToR. The Report should be objective, clear, concise, timely and constructive

7.2 Date of the Audit Report and the Independent Auditor's Report

The date of the draft Audit Report should be the date when the Report is sent for consultation. The date on the cover page of the final audit report should be the date when the final Independent Auditor's Report is signed.

Facts and events that have come to the Auditor's attention before the final Independent Auditor's Report is signed and which have an impact on that report (i.e. on the opinion and findings) must be taken into account. However, the Auditor is under no obligation to enquire about the Contracting Authority's management and/or to carry out further audit procedures after the audit closing meeting and before the signature of the final report.

7.3 Procedure for the consultation and submission of the draft report

The Auditor should submit a draft Report to the Contracting Authority. The draft Report should include the comments of the Contracting Authority insofar as these have already been obtained during the desk review and the closing meeting.

A paper and an electronic version of the draft Report along with a cover letter should be submitted. The word "draft" should be clearly indicated on all versions.

The Contracting Authority should submit comments to the Auditor within 5 working days from receipt of the draft Report. If the Contracting Authority's comments are not received within this deadline, the Auditor reminds the Contracting Authority until a written reply from the Contracting Authority is received. The Auditor should record and document causes and reasons for delays in the consultation of reports for which the Auditor is not responsible.

7.4 Procedure for the consultation and submission of the final report

The Auditor should submit a final Audit Report within 10 calendar days from receipt of Contracting Authority's comments on the draft Audit Report.

Changes occurring between the *draft* and the *final* Audit Report, as a result of the consultation procedure, should be clearly and sequentially reported by filling the last rows of tables in the Sections 4.1 and 4.2 of Annex 3 (financial audit report). For Section 4.1 indications of both, the initially reported amount of finding and the final amount of the finding should appear. In any case, findings identified in the draft Audit Report



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and withdrawn following the consultation procedure should still appear in the final Audit Report with amount zero.

The Auditor should then submit **three original paper versions** (two bound versions and one loose-leaf) and one electronic version of the final report along with a cover note to AICS Khartoum.

The Audit Report should be provided on the original letterhead of the Auditor. The word “*final*” should be clearly indicated on all versions.

8. MONITORING AND EVALUATION

8.1. Definition of indicators

N/A

8.2. Special requirements

No special requirements needed.





AUDIT & CONSEIL

ITALIAN AGENCY FOR DEVELOPMENT COOPERATION-

Sudan Office

FINANCIAL AUDIT OF THE FIRST FINANCIAL REPORT OF THE PROJECT

"WE-RISE! Women's Empowerment for Resilience, Inclusion,
Sustainability and Environment"

Z5D350C046

TECHNICAL PROPOSAL

FEBRUARY 2022



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1. SIGNED DECLARATION SUBMISSION FORM

22 February 2022

AICS Khartoum office

procurement.sudan@aics.gov.it

Your ref: Z5D350C046

TENDERER'S DECLARATION

Dear Sir/Madam

In response to your letter of invitation for the above contract we, AWT Audit et Conseil, hereby declare that we:

- are submitting this tender on an individual basis for this contract. We confirm that we are not participating in any other tender for the same contract in any form (as a member, leader, in a consortium or as an individual candidate);
- agree to abide by the ethics clauses in Section 13 of the instructions to tenderers, have not been involved in the preparation of the project which is the subject of this tender procedure unless it is proved that the involvement in previous stages of the project does not constitute unfair competition, and have no professional conflicting interests and/or any relation with other tenderers or other parties in the tender procedure or behaviour which may distort competition at the time of submission of this tender according to Section 2.5.4. of the practical guide;
- are not part of a group or network and have only included data in the tender form concerning the resources and experience of our legal entity;
- will inform the contracting authority immediately if there is any change in the above circumstances at any stage during the implementation of the tasks;
- fully recognize and accept that if the above-mentioned persons participate in spite of being in any of the situations listed in Section 2.6.10.1.1. of the practical guide or if the declarations or information provided prove to be false they may be subject to rejection from this procedure and to administrative sanctions in the form of exclusion and financial penalties up to 10 % of the total estimated value of the contract being awarded and that this information may be published on the Commission website in accordance with the Financial Regulation in force;
- are aware that, for the purposes of safeguarding the EU's financial interests, our personal data may be transferred to internal audit services, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

We understand that our tender and the expert may be excluded if we propose the same key expert as another tenderer or if we propose a key expert who is engaged in an EU/EDF financed project if the input from his/her position in that contract could be required on the same dates as his/her work under this contract.

We understand that if we fail to respond within the delay after receiving the notification of



award, or if the information provided is proved false, the award may be considered null and void.

Yours faithfully,

Wassim TURKI

Managing Partner


P/ AWT Audit & Conseil
Wassim TURKI

A. Abdelhamid Ben Sedis, Boulevard Habib Bourguiba, Tunis
Tel: 71 780 058 - Fax: 71 780 173
MF: 910396/A/A/M/000

2. SERVICE TENDER SUBMISSION FORM REF: Z5D350C046

2.1. SUBMITTED BY

	Name(s) of legal entity or entities making this application	Nationality ⁱ
Leader	AWT Audit et Conseil	Tunisian
Member	Not applicable	Not applicable

2.2. CONTACT PERSON (for this tender)

Name	Wassim Turki
Organisation	AWT Audit et Conseil
Adress	n°4 Rue Abdelhamid Ibn Badis – Intersection Avenues Alain Savary Tunis
Telephone	+216 71 78 00 98
FAX	+216 71 78 01 73
E mail	w.turki@awt.com.tn

1.1 ECONOMIC AND FINANCIAL CAPACITY

Financial data	2018 EUR	2019 EUR	2020 EUR	Average EUR	Current Year EUR
Annual turnover excluding this contract	182.000,00	329.674,00	310.000,00	273.891,33	400.000,00
Current assets	85.000,00	201.935,00	150.000,50	145.645,17	220.000,00
Current liabilities	20.000,00	28.212,00	20.404,00	22.872,00	31.000,00

1.2 STAFF

Annual Manpower	Year before past year 2019		Past year 2020		Current year 2021		Period average	
	Overall	Relevant fields	Overall	Relevant fields	Overall	Relevant fields	Overall	Relevant fields
Permanent staff	15	13	15	13	25	20	18	15
Other Staff	6	6	6	6	6	2	6	5
Total	21	19	21	19	31	22	24	20
Permanent staff as a proportion of total staff (%)	71%	68%	71%	68%	81%	91%	74%	76%

1.3 AREAS OF SPECIALISATION

	AWT Audit et Conseil
Financial Audit	✓
Accounting	✓
Consulting	✓

1.4 EXPERIENCE

Ref no 1	Project title		Recovery, Stability and Socio-economic development in Libya Italian Cooperation Component					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit & Conseil	Lybia-Tunisia	9.150	100%	3	AICS Tunisia	EU	March 2021 to april 2021	NA
Detailed description of project						Type and scope of services provided		
<p>This Action aims to support Municipalities in providing inclusive access to basic and social services (health, education, water and sanitation, energy/electric power) by strengthening their technical capacities with the purpose of rebuilding a sense of community and trust, laying the foundations for community reconciliation and healing - and thereby better managing migratory flows. The rehabilitation of service facilities, combined with capacity building and awareness raising activities, is expected to contribute to inclusive access and better quality of services rendered to beneficiaries.</p> <p>The Action is expected to have multiple positive impacts and changes, including:</p> <ul style="list-style-type: none">Enhanced Municipalities' capacity to deliver basic services to communities and vulnerable groups, including migrants, in a context of institutional fragmentation and shortage of resources.Improved strategies for resilience and stabilization processes, through the capacity building and technical assistance provided by the Italian Cooperation (IC) at both central and local levels.						Our service covered the financial and audit system of the second financial report of the project.		



Ref no 2	Project title		Restoring quality health care services in Zawya and Ghat District in Libya					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit & Conseil	Lybia-Tunisia	2.500	100%	3	AICS Tunisia	EU	Ongoing	NA
Detailed description of project						Type and scope of services provided		
<p>This Action aims to support Municipalities in providing inclusive access to basic and social services (health, education, water and sanitation, energy/electric power) by strengthening their technical capacities with the purpose of rebuilding a sense of community and trust, laying the foundations for community reconciliation and healing - and thereby better managing migratory flows. The rehabilitation of service facilities, combined with capacity building and awareness raising activities, is expected to contribute to inclusive access and better quality of services rendered to beneficiaries.</p> <p>The Action is expected to have multiple positive impacts and changes, including:</p> <ul style="list-style-type: none">▪ Enhanced Municipalities' capacity to deliver basic services to communities and vulnerable groups, including migrants, in a context of institutional fragmentation and shortage of resources.▪ Improved strategies for resilience and stabilization processes, through the capacity building and technical assistance provided by the Italian Cooperation (IC) at both central and local levels.								
<p>We conducted an expenditure verification mission of Help Code financial report related to the Grant " Restoring quality health care services in Zawya and Ghat District in Libya"</p>								

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Ref no 3	Project title		Recovery, Stability and Socio-economic development in Libya Italian Cooperation Component					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit & Conseil	Lybia-Tunisia	11.825	100%	3	AICS Tunisia	EU	March 2020 to april 2020	NA
Detailed description of project						Type and scope of services provided		
<p>This Action aims to support Municipalities in providing inclusive access to basic and social services (health, education, water and sanitation, energy/electric power) by strengthening their technical capacities with the purpose of rebuilding a sense of community and trust, laying the foundations for community reconciliation and healing - and thereby better managing migratory flows. The rehabilitation of service facilities, combined with capacity building and awareness raising activities, is expected to contribute to inclusive access and better quality of services rendered to beneficiaries.</p> <p>The Action is expected to have multiple positive impacts and changes, including:</p> <ul style="list-style-type: none">Enhanced Municipalities' capacity to deliver basic services to communities and vulnerable groups, including migrants, in a context of institutional fragmentation and shortage of resources.Improved strategies for resilience and stabilization processes, through the capacity building and technical assistance provided by the Italian Cooperation (IC) at both central and local levels.						Our service covered the financial and audit system of the first financial report of the project.		



Ref no 4	Project title		Programme d'appui au secteur privé et à l'inclusion financière dans les domaines de l'agriculture et de l'économie sociale et solidaire (PRASOC)					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit & Conseil	Tunisia	180.850	100%	3 key experts 2 Non key experts	AICS Tunisia	Casa Depositi e Prestiti Spa	12/11/2020 11/11/2024 (ongoing)	NA
Detailed description of project					Type and scope of services provided			

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<p>Le Programme PRASOC, avec une enveloppe de 57 millions d'euros, se focalise sur la mise en place d'instruments visant à favoriser l'inclusion financière des opérateurs économiques qui sont exclus ou ont des difficultés d'accès au système formel de financement mais ayant un potentiel pour développer des activités économiques durables dans des secteurs porteurs.</p> <p>Le Programme consiste en la mise en place de deux lignes de crédit pour le secteur privé - l'une dédiée au crédit agricole et l'autre dédiée à l'économie sociale et solidaire (ESS) (pour un total à hauteur de 50 millions d'euros) ainsi que d'un Fonds d'Appui à l'inclusion financière pour un total de 7 millions d'euros pour la mobilisation de ressources, à titre de don, adossées aux crédits agricoles et ESS.</p> <p>Résultats attendus</p> <p>Les principaux résultats attendus dans le cadre de ce Programme sont les suivants :</p> <ul style="list-style-type: none"> • Au moins 100 opérations dans le secteur agricole et 300 dans le secteur de l'économie sociale et solidaire sont financées. • Au moins 80% des entreprises émergées sur les lignes de crédit reçoivent une contribution à titre de subvention moyennant le Fonds d'Appui à l'Inclusion Financière. <p>Le Programme prévoit en outre une série d'indicateurs visant à mesurer son impact sur le contexte macro-économique tunisien :</p> <ul style="list-style-type: none"> • Le taux d'inclusion financière du secteur privé est amélioré (Baseline 36%-Target 40%). • Le nombre d'exploitants agriculteurs et de pêcheurs qui bénéficient d'un crédit agricole augmente (Baseline 61,3 milles exploitants). • La population active occupée dans le secteur de l'ESS augmente (Baseline 0,6 %). • Les crédits octroyés par les IMF dans le secteur agricole augmente (Baseline 32% -Target 35%). • Les crédits agricoles à moyen et long terme augmente (Baseline 43%). • Les crédits octroyés par les IMF aux femmes augmente (Baseline 54%-Target 56%). <p>Le montant de crédit décaissés par les IMF augmente (Baseline 28% -Target 30%).</p>	<p>Maintain a data base for beneficiaries of the credit and revolving</p> <p>Verifying the eligibility criteria with bank and micro finance institutions</p> <p>Verifying the financial report issued by the central bank of Tunisia</p> <p>Preparing a narrative report summarizing the status of the funds, % of utilization, problems, categorization of the beneficiaries</p>
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Ref no 5	Project title		Support Migrants and Host Communities in Improving Access to Safe Water and Sanitation- Eastern Sudan-SDN11						
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any	
AWT Audit & Conseil	Sudan	7.974 (First financial report)	100%	4	AICS Sudan	EU	January 2019 (First financial report)	NA	
		7.374 (Second financial report)					August 2019 to october 2019 (Second financial report)		
		5.850 (Third financial report)					Juin 2020 à juillet 2020 (Third financial report)		
Detailed description of project							Type and scope of services provided		

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<p><u>Program objectives are:</u></p> <p><u>General objective:</u></p> <p>To enhance the living conditions of host communities, migrants, refugees and IDPs in East Sudan.</p> <p><u>Specific objective:</u></p> <p>To improve access to safe water sources and sanitation and hygiene services for host communities, migrants, refugees and IDPs.</p> <p>The implementation period of the Agreement is 45 months until 31 March 2021.</p> <p><u>The Project activities</u></p> <ul style="list-style-type: none"> ▪ Improve access to safe water, and to sanitation facilities, especially for the refugee camps and in neighbouring villages; ▪ Capacity building to local authorities to administer/manage water systems (i.e on the job training modality); and <p>Promote hygiene and sanitation practices, adapted to women and girl’s needs, in partnership with health educators and promoters at the community level.</p>	<p>We conducted two financial and system audit of the first and third financial reports and financial audit of the third financial report.</p>
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Ref no 6	Project title		Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01						
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any	
AWT Audit & Conseil	Sudan	13.610 (First financial report) 11.995 (second financial report) 9.450 (third financial report) 7.900 (Fourth financial report)	100%	4	AICS Sudan	EU	January 2019 (First financial report) August 2019 to october 2019 (second financial report) August 2020 to sept 2020 (third financial report) December 2020 to January 2021 (Fourth financial report)	NA	
Detailed description of project							Type and scope of services provided		

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<p>The overall object of the Project is to improve the living conditions of refugees, IDPs and host communities and to address the root causes of irregular and forced migration.</p> <p>The specific objective of the Project is to: Strengthen the Locality health systems to better deliver basic packages of health services in selected areas of Eastern Sudan, with the final aim of creating a more conducive and sustainable living environment for host communities, displaced populations and refugees.</p> <p>The beneficiary States are: the three Eastern States of Gedaref, Kassala and Red Sea where chronically low development and, particularly, health indicators are further aggravated by the increasing presence of refugees, internally displaced persons (IDPs) and migrants.</p> <p>To maximize resources efficiency and initiative impact, the Action is focused on specific localities selected either because affected by displaced population and flows of refugees or identified as priority areas because affected by significantly inadequate health services.</p> <p>The programme is also considered as the continuation and consolidation of previous EU funded health interventions in the Eastern States implemented by the Italian Cooperation through indirect management.</p>	<p>We conducted two financial and system audit of the first and third financial reports and financial audit of the third financial report.</p>
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Ref no 7	Project title		'Improve the health status of vulnerable population in East Sudan IHSVP'						
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any	
AWT Audit & Conseil	Sudan	10,386	100%	2	Italian Embassy in Sudan	EU	June 2019 march 2020	NA	
Detailed description of project			Type and scope of services provided						
Improving the health status of Vulnerable Population in Eastern Sudan			Financial and system audit of the whole project.						

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Ref no 8	Project title		Gestion locale des migrations en Tunisie				Origin of funding	Dates (start/end)	Name of consortium members, if any
	Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client			
	AWT Audit et Conseil	Tunisia	20,137	100%	3	Agence Française de Développement	EU/AFD	August 2020- Ongoing	NA
Detailed description of project							Type and scope of services provided		
<p><u>L'objectif général du projet</u> : Contribuer au développement des mécanismes efficaces pour aborder la problématique de la migration au niveau local à travers des initiatives d'intégration économique et sociale dans les régions affectées par la migration.</p> <p><u>Objectifs spécifiques</u> :</p> <ul style="list-style-type: none"> Améliorer la connaissance des acteurs locaux de la situation migratoire de leur territoire. Renforcer la prise en compte des enjeux migratoires dans les stratégies de développement local. Renforcer les écosystèmes locaux d'appui à l'insertion socio-économique. Soutenir des initiatives locales renforçant l'insertion des populations vulnérables et/ou le lien du territoire à sa diaspora. <p>Faire bénéficier d'autres territoires tunisiens des expériences et des outils du projet.</p>							<p>The French Agency for Development signed a Delegation Agreement with the EU in order to conduct the project entitled " Gestion locale des migrations en Tunisie".</p> <p>The French agency did a subcontract with the Joint venture of Mercy Corp and Grdr in order to conduct the whole project.</p> <p>Our mission was to audit the financial audit report submitted by Mercy corps to the AFD.</p>		

Ref no 9	Project title		Programme d'actions en faveur des familles vulnérables de la Région de Siliana					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit et Conseil	Tunisia	3.850	100%	3	Direction of International Cooperation of Monaco	Direction of International Cooperation of Monaco	September 2020 to December 2020	NA
Type and scope of services provided								
The project was funded by the Internal Cooperation of Monaco and implemented by the SOS Village d'enfant. Our mission was to audit the financial report submitted by SOS village to the donor.								

Detailed description of project	
<u>Le contexte général du projet</u> Le projet s'intitule « Programme d'actions en faveur des familles vulnérables dans la région de Siliana en Tunisie » financé par la Principauté de Monaco, en faveur des familles vulnérables dans la région de Siliana en Tunisie et vise à appuyer les objectifs millénaires du développement dont :l'ODD 1 « la lutte contre la pauvreté », l'ODD2 « lutte contre la faim », l'ODD 3 « assurer une bonne santé un bien être à nos bénéficiaires »,l'ODD 4 « assurer une éducation de qualité » et enfin l'ODD 8 « assurer un travail décent et un accroissement économique favorable à une croissance et évolution financière ».	
<u>Description du projet</u> Le projet ciblera ainsi environ une centaine de familles de la région de Siliana, vivant dans des logements indécents et dépourvues d'accès à l'eau potable ou à des assainissements améliorés ou carrément à un logement digne et durable ceci dans le but d'accroître l'autonomie des familles ciblées et d'améliorer la santé, ainsi que le bien être en général. Le projet porte essentiellement sur le renforcement des capacités des familles en vue de leur autonomisation à terme, en agissant principalement sur deux dimensions : l'amélioration des conditions de vie (logement et santé) et l'autonomie financière à travers une activité génératrice de revenus.	

Ref no 10	Project title		Financial audit of 12 Implementing Partners of UNICEF Burkina Faso						
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any	
AWT Audit et Conseil	Burkina Faso	25,000	100%	5	UNICEF Burkina Faso	UNICEF	June 2021 to September 2021 (Ongoing)	NA	
Detailed description of project							Type and scope of services provided		

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<p>Several project implemented by UNICEF through their implementing partners covering the following:</p> <ul style="list-style-type: none"> -Wash; -Nutrition; - Education; 	<p>We conducted 12 financial audit of the following Implementing partners of UNICEF Burkina Faso:</p> <ul style="list-style-type: none"> ▪ ACTED ▪ DRS CENTRE NORD ▪ CENTRE D’ETUDE ET DE RECHERCHE ACTI POUR LE DEVELOPPEMENT ECONOMIQUE ET SOCIAL INTEGRE ▪ FONDATION TERRE DES HOMMES LAUSANNE ▪ MWANGAZA ACTION ▪ GROUPE D APPUI EN SANTE COMMUNICATION ET DEVELOPPEMENT GASCODE ▪ ASSOCIATION POUR LE DEVELOPPEMENT COMMUNAUTAIRE ET LA PROMOTION DES DROITS DES ENFANTS ▪ INTERNATIONAL RESCUE COMMITTEE INC ▪ SECRETARIAT TECHNIQUE DE L EDUCATIO EN SITUATION D’ URGENCE ▪ CINEMA NUMERIQUE AMBULANT BURKINA FASO ▪ SAVE THE CHILDREN FINLAND BURKINA F ▪ DIRECTION GENERALE DE LA FAMILLE ET L’ENFANT
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Ref no 11	Project title		Spot check of 30 Implementing Partners of UNICEF Burkina Faso					Type and scope of services provided	
	Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
	AWT Audit et Conseil	Burkina Faso	54.000,00	100%	10	UNICEF Burkina Faso	UNICEF	June 2021 to September 2021 (Ongoing)	NA
Detailed description of project									

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<p>Several projects implemented by UNICEF through their implementing partners covering the following:</p> <ul style="list-style-type: none"> -Wash; -Nutrition; - Education; 	<p>We conducted 12 financial audit of the following implementing partners of UNICEF I Burkina Faso:</p> <ul style="list-style-type: none"> ▪ ASSOCIATION CONSTRUISONS ENSEMBLE RECHERCHE SUR LES CITOYENNETES EN TRANSFORMATION ▪ ASSOCIATION IRC ▪ ASSOCIATION POUR LA PAIX ET LA SOLIDARITE ▪ ASSOCIATION SONGUI MANEGRE AIDE AU DEVELOPPEMENT INTERNATIONAL ▪ CENTRE D ETUDES ET DE RECHERCHES APPLIQUEES EN FINANCES PUBLIQUES ▪ CENTRE D INFORMATION DE FORMATION ET D ETUDES SUR LE BUDGET CIFOEB ▪ CHILDREN BELIEVE ▪ CONSEIL DANOIS POUR LES REFUGIES ▪ CONSORTIUM KEOGO SOS MEDECINS ALIM ▪ COORDINATION NATIONALE DES ASSOCIATIONS D ENFANTS ET JEUNES TRAVAILLEURS DU BURKINA FASO ▪ CROIX ROUGE BURKINABE ▪ DIRECTION DE LA NUTRITION ▪ DIRECTION DE LA PREVENTION PAR LES VACCINATIONS ▪ DIRECTION DE LA PROMOTION DE LEDUCA INCLUSIVE DE LEDUCATION DES FILLES ET DU GENRE ▪ DIRECTION GENERALE DES ETUDES ET DES STATISTIQUES SECTORIELLES MCOM ▪ FUNDACION EDUCACION Y COOPERACION EDUCO
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	<ul style="list-style-type: none">▪ FUNDACION EDUCACION Y COOPERACION EDUCO▪ HELP HILFE ZUR SELBSTHILFE HELP▪ GROUPE DE RECHERCHE ET D ECHANGES TECHNOLOGIQUE▪ INSTITUT SUPERIEUR DES SCIENCES DE LA POPULATION▪ INTERMON OXFAM▪ INTERNATIONAL BABY FOOD ACTION NETW▪ INTERNATIONAL EMERGENCY AND DEVELOP AID IEDA RELIEF▪ NORWEGIAN REFUGEE COUNCIL NRC▪ ORGANISATION NEERLANDAISE POUR LE DEVELOPPEMENT AU BURKINA FASO▪ PLAN INTERNATIONAL BURKINA FASO▪ SECETARIAT PERMANENT DU CONSEIL NATIONAL PROTECTION SOCIALE▪ SECRETARIAT PERMANENT DES ORGANISAT NON GOUVERNEMENTALES SPONG▪ SOLIDARITES INTERNATIONAL▪ SP CNLPE▪ WATERAID
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Ref no 12	Project title		Micro Assessment of 8 Implementing Partners of UNICEF					Name of consortium members, if any
	Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)
	AWT Audit et Conseil	Mali	14.268,8	100%	3	UNICEF Mali	UNICEF	June 2021 to July 2021 (Ongoing)
<div> <div> Detailed description of project </div> <div> Type and scope of services provided </div> </div>								
NA <div> UNICEF assigned our company in order to conduct a micro assessment of 19 NGO and government implementing partners. The purpose of this micro assessment of the determine the risk of each partner before the signature of the contract. </div>								

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Ref no 13	Project title		Building Resilience and Adaptation to Climate Extremes and Disasters (BRACED)					Name of consortium members, if any			
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)				
AWT Audit et Conseil	Niger-Mali	15,000 (First financial report) 14,500 (Second financial report)	100%	3	Catholic Relief Services (CRS)	DfID UK	June to July 2016 ((First financial report) July to September 2018 (Second financial report)	NA			
Detailed description of project						Type and scope of services provided					
<p>BRACED projects cover a wide range of issues, from securing, servicing and promoting trans-border livestock mobility across the Sahel, to sharing skills and technology to improve uptake of climate information in Ethiopia, to supporting smallholder farmers in Nepal to take advantage of economic opportunities and investments in climate-smart technologies.</p> <p>The BRACED Knowledge Manager consortium, led by the Overseas Development Institute, aims to build a new approach to knowledge and learning. It will act as a centre for developing and disseminating resilience knowledge and ensure BRACED contributes to a sustained and transformational impact on people's resilience to climate extremes beyond the communities directly supported by funded projects.</p> <p>Evidence from across the BRACED portfolio and beyond will be gathered through evaluations at different levels, thematic research, and original learning approaches. BRACED will support project partners to increase the impact of their work by integrating ongoing learning into their approach. Evidence will be shared with practitioners to benefit wider programming and will be fed in to policy dialogues to inform national policies and institutions.</p>									We conducted two financial audit of the first and third financial reports.		

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Ref no 14	Project title		Micro assessment of 19 Implementing Partners of UNICEF Mali						
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any	
AWT Audit et Conseil	Mali	33,896	100%	7	UNICEF Mali	UNICEF	September 2019 to February 2020		
Several projects			Detailed description of project		Type and scope of services provided				
			UNICEF assigned our company in order to conduct a micro assessment of 19 NGO and government implementing partners. The purpose of this micro assessment of the determine the risk of each partner before the signature of the contract.						

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Ref no 15	Project title		Financial audit of the Implementing Partners of UNICEF Mali				Name of consortium members, if any
	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	
	Mali	8.388 (Mai 2019) 36.746 (Sept 2018) 7.453 (2017) 10.588 (2017) 10.843 (2016)	100%	8	UNICEF Mali	UNICEF	NA
Several projects		Detailed description of project				Type and scope of services provided	
		We conducted 5 financial audit contracts for the UNICEF in Mali and the scope is detailed as follows:				<ul style="list-style-type: none"> Financial audit of 3 Implementing partners (May 2019) Financial audit of 16 Implementing partners (september 2018) Financial audit of 3 Implementing partners. (2017) Financial audit of 5 Implementing partners. (2017) Financial audit of 6 Implementing partners. (2016) 	



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Ref no 16	Project title		Spot check of the Implementing Partners of UNICEF Mali				Origin of funding	Dates (start/end)	Name of consortium members, if any
	Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client			
	AWT Audit et Conseil	Mali	12.780 (Mai 2019) 22.367 (juin 2018) 13.721 (2017)	100%	8	UNICEF Mali	UNICEF	Mai 2019 Juin 2018 2017	NA
Several projects			Detailed description of project				Type and scope of services provided		
			We conducted 3 spot check missions of the implementing partners and detailed as follows:				<ul style="list-style-type: none"> Spot check of 5 implementing partners (NGO and public counterpart) (May 2019); Spot check of 10 implementing partners (June 2018); and Spot Check of 6 implementing partners (2017) 		

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Ref no 17	Project title		Conservation de la biodiversité d'intérêt mondial et utilisation durable des services écosystémiques dans les parcs culturels en Algérie					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit et Conseil	Algeria	4,500 (First mission) 4.500 (Second mission)	100%	1	UNDP Algeria	UNDP	January 2019 to February 2019 (Second mission) January 2018 to February 2018(first mission)	NA
Detailed description of project			Type and scope of services provided					
Conservation de la biodiversité d'intérêt mondial et utilisation durable des services écosystémiques dans les parcs culturels en Algérie			Financial audit of the annual financial report submitted by the implementing partner.					

Ref no 18	Project title		Projet de connectivité National (WARCIP Mauritanie)					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
JV AWT/AFC	Mauritania	7.000 (2018) 5.000 (2017)	50%	1	WARCIP Project	World Bank	May- June 2019 (FY 2018) May- June 2018 (FY 2017)	NA
Detailed description of project						Type and scope of services provided		
L'objectif du projet WARCIP Mauritanie est d'accroître la couverture géographique des réseaux à bande passante de grande capacité et de diminuer les coûts des services de communications sur le territoire de la République Islamique de Mauritanie. Pour atteindre cet objectif, le Programme WARCIP propose une approche intégrée centrée sur : (i) une connectivité améliorée à travers l'accès concurrentiel à la bande passante internationale, (ii) la création d'un environnement propice et le renforcement des capacités institutionnelles pour éliminer les goulots d'étranglement qui contraignent la participation du secteur privé au développement de la connectivité nationale et régionale, et (iii) l'appui à la mise en œuvre du Programme dans le pays (y compris les clauses environnementales et sociales).								
Financial audit of the project financial statements for the fiscal years 2017 and 2018.								

Ref no 19	Project title		'Renforcement des capacités de l'UGTT pour l'institutionnalisation du dialogue social au service de la croissance et de l'emploi aux niveaux national et régional-" ENPI/2014/344-382					
Name of legal entity	Country	Overall contract value (EUR)	Proportion carried out by legal entity (%)	No of staff provided	Name of client	Origin of funding	Dates (start/end)	Name of consortium members, if any
AWT Audit et Conseil	Tunisia	6.000	100%	2	FTF	EU	May 2019 -June 2019	NA
Detailed description of project			Type and scope of services provided					
Renforcement des capacités de l'UGTT pour l'institutionnalisation du dialogue social au service de la croissance et de l'emploi aux niveaux national et régional-" ENPI/2014/344-382			Mission de vérification des dépenses.					

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1.5 DECLARATION ON HONOR ON EXCLUSION AND SELECTION CRITERIA

The undersigned Wassim Tukri, representing:

the following legal person:	
Full official name	: AWT Audit et Conseil
Official legal form	: AWT Audit et Conseil
Statutory registration number	: 0910396A
Full official address	: N°4 Rue Abdelhamid Ibn Badis, Cité Jardins 1002, Tunis, Tunisia
VAT registration number	: 910396A/A/M000
('the person')	

declares that each person:

- | |
|---|
| <ul style="list-style-type: none"> is eligible in accordance with the criteria set out in the specific call for proposals; |
| <ul style="list-style-type: none"> has the required financial and operational capacity as set out in the specific call for proposals¹; |
| <ul style="list-style-type: none"> has not received any other Union funding to carry out the [action] [work programme] subject of this grant application and commits to declare immediately to the Commission/ the Agency any other such Union funding it would receive until the end of the [action][work programme]. |

IF ANY OF THE ABOVE REQUIREMENTS IS NOT SATISFIED, PLEASE INDICATE in annex to this declaration which and THE NAME OF THE CONCERNED PERSON WITH A BRIEF EXPLANATION.

I – Situation of exclusion concerning the person

	YES	NO
<ul style="list-style-type: none"> declares that the above-mentioned person is in one of the following situations: 		
<ul style="list-style-type: none"> it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under EU or national legislation or regulations; 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the applicable law; 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the 		

¹ This does not apply to affiliated entities except if their financial capacity and operational capacity is necessary due to the fact that the beneficiary composed of these affiliated entities does not have the required capacity itself.

profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		
(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract or an agreement;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iii) violating intellectual property rights;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
▪ it has been established by a final judgement that the person is guilty of the following:		
(i) fraud, within the meaning of Article 3 of Directive (EU) 2017/1371 and Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) corruption, as defined in Article 4(2) of Directive (EU) 2017/1371 and Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union, drawn up by the Council Act of 26 May 1997, and conduct referred to in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in the applicable law.	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iii) conduct related to a criminal organisation, referred to in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iv) money laundering or terrorist financing within the meaning of Article 1(3), (4) and (5) of Directive (EU) 2015/849 of the European Parliament and of the Council;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(vi) child labour or other offences concerning trafficking in human beings as referred to in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
▪ it has shown significant deficiencies in complying with the main obligations in the performance of a contract or an agreement financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an contracting authority, OLAF or the Court of Auditors;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
▪ it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<ul style="list-style-type: none"> it has been established by a final judgment or final administrative decision that the person or entity has created an entity under a different jurisdiction with the intent to circumvent fiscal, social or any other legal obligations of mandatory application in the jurisdiction of its registered office, central administration or principal place of business 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> it has been established by a final judgment or final administrative decision that an entity has been created with the intent provided for in point (g). 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<ul style="list-style-type: none"> for the situations under points (c) to (h) the person is subject to: facts established in the context of audits or investigations carried out by the European Public Prosecutor's Office after its establishment, the Court of Auditors, the European Anti-Fraud Office or the internal auditor, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body; non final judgments or non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics; facts referred to in decisions of entities and persons being entrusted with EU budget implementation tasks; information transmitted by Member States implementing Union Funds; decisions of the Commission relating to the infringement of Union competition law or of a national competent authority relating to the infringement of Union or national competition law; or decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body. 	<input type="checkbox"/>	<input checked="" type="checkbox"/>

II – Situations of exclusion concerning natural or legal persons with power of representation, decision-making or control over the legal person and Beneficial owners.

Not applicable to natural persons, Member States and local authorities

<ul style="list-style-type: none"> declares that a natural or legal person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers e.g. company directors, members of management or supervisory bodies, and cases where one natural or legal person holds a majority of shares) or a beneficial owner of the person (as referred to in point 6 of article 3 of Directive (EU) N°2015/849) is in one of the following situations: 	YES	NO	N/A
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Situation (f) above (irregularity)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Situation (g) above (creation of an entity with the intent to circumvent legal obligations)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Situation (h) above (person created with the intent to circumvent legal obligations)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

III – Situations of exclusion concerning natural or legal persons assuming unlimited liability for the debts of the [legal] person

<ul style="list-style-type: none"> declares that a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations <u><i>[If yes, please indicate in annex to this declaration which situation and the name(s) of the concerned person(s) with a brief explanation]</i></u>: 	YES	NO	N/A
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

IV – Grounds for rejection from this procedure

<ul style="list-style-type: none"> declares that the [above-mentioned] [[the] [each]] person: 	YES	NO	N/A
Was previously involved in the preparation of the procurement documents used in this award procedure, where this entailed a breach of the principle of equality of treatment including distortion of competition that cannot be remedied otherwise	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

[V] [VI] – Remedial measures

If the person declares one of the situations of exclusion listed above, it must indicate measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines or of any taxes or social security contributions. The relevant documentary evidence which illustrates the remedial measures taken must be provided in annex to this declaration. This does not apply for situations referred in point (d) of this declaration.

[VI] [VII] – Evidence upon request

Upon request and within the time limit set by the contracting authority, the person must provide information on the natural or legal persons that are members of the administrative, management or supervisory body or that have powers of representation, decision or control, including legal and natural persons within the ownership and control structure and beneficial owners. It must also provide the following evidence concerning the person itself and the natural or legal persons on whose capacity the person intends to rely, or the subcontractor, and concerning the natural or legal persons which assume unlimited liability for the debts of the person:

For situations described in (a), (c), (d) (f), (g) and (h) production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (b), production of recent certificates issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

The person is not required to submit the evidence if it has already been submitted for another award procedure of the same contracting authority². The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

[VII] [VIII] – Selection criteria

[(8)] [(9)] declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender documents:	YES	NO	N/A
▪ It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 3 of the contract notice/Instructions to tenderers/Guidelines for grant applicants;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▪ It fulfills the applicable economic and financial criteria indicated in section 2 of the contract notice/Instructions to tenderers/Guidelines for grant applicants;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
▪ It fulfills the applicable technical and professional criteria indicated in section 3 of the contract notice/Instructions to tenderers/Guidelines for grant applicants.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

[(9)] [(10)] the above-mentioned person is the sole tenderer or the leader in case of a consortium , declares that:	YES	NO	N/A
▪ the tenderer, including all members of the group in case of consortium and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

² The same institution or agency.

will be made as provided in the tender documents.

[VIII] [IX] – Evidence for selection

The signatory declares that the above-mentioned person is able to provide the necessary supporting documents listed in the relevant sections of the tender documents and which are not available electronically upon request and without delay.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure of the same contracting authority³. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
NA	NA

The above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

Wassim TURKI

Managing Partner


P/ AWT AUDIT & CONSEIL
Wassim TURKI

 Abdelhamid ibn Badis, Boulevard 1002 - Tunis
 Tel: 71 780 098 - Fax: 71 780 173
 MF: 910396/A/A/M/000

³ The same institution or agency.



1.6 STATEMENT OF EXCLUSIVITY AND AVAILABILITY

Statement of exclusivity and availabilityⁱⁱ

Tender reference: **Z5D350C046**

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer < AWT Audit et Conseil > in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
22 February 2022	22 May 2022	part time


I confirm that I do not have a confirmed engagementⁱⁱⁱ as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the contracting authority and in case of dispute concerning my contract with the contractor I shall address myself to the latter and/or to the competent jurisdictions.

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore, I will notify the tenderer immediately of my unavailability.

Name	Wassim Turki
Signature	
Date	21 February 2022

Statement of exclusivity and availability^{iv}

Publication ref: **Z5D350C046**

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer < AWT Audit et Conseil > in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
22 February 2022	22 May 2022	part time

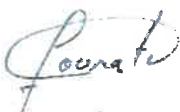
I confirm that I do not have a confirmed engagement^v as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the contracting authority and in case of dispute concerning my contract with the contractor I shall address myself to the latter and/or to the competent jurisdictions.

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore, I will notify the tenderer immediately of my unavailability.

Name	Malek Fourati
Signature	
Date	21 February 2022



Statement of exclusivity and availability^{vi}

Publication ref: **Z5D350C046**

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer < AWT Audit et Conseil > in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
22 February 2022	22 May 2022	part time


I confirm that I do not have a confirmed engagement^{vii} as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the contracting authority and in case of dispute concerning my contract with the contractor I shall address myself to the latter and/or to the competent jurisdictions.

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore, I will notify the tenderer immediately of my unavailability.

Name	Asma Abdouli
Signature	
Date	21 February 2022

1.7 STATEMENT

I, the undersigned, being the authorised signatory of the above tenderer (for a consortium, this must include all consortium members), hereby declare that we have examined and accept without reserve or restriction the entire contents of the tender dossier for the tender procedure referred to above. We offer to provide the services requested in the tender dossier on the basis of the following documents, which comprise our technical offer, and our financial offer, which is submitted in a separate, sealed envelope:

Organisation & methodology

Key experts (comprising a list of the key experts and their CVs), if required

Tenderer's declarations (for a consortium, two from each consortium member)

Statements of exclusivity and availability signed by each of the key experts, if required

Completed financial identification form (see Annex VI to the draft contract) providing details of the bank account into which payments under the proposed contract should be made in the event that we are awarded the contract (or the financial identification number or a copy of the financial identification form provided to the contracting authority on an earlier occasion, unless it has changed in the meantime)

Completed legal entity file (or the legal entity number allocated. Alternatively a copy of the legal entity file provided to the contracting authority on an earlier occasion, unless the legal status has changed in the meantime)

Duly authorised signature: an official document (statutes, power of attorney, notary statement, etc.) proving that the person who signs on behalf of the company/joint venture/consortium is duly authorised to do so.

Documentary proof or statements required under the law of the country where we are effectively established (or each of the companies in case of a consortium), to show that we do not fall into any of the exclusion situations listed in Section 2.6.10.1 of the practical guide. This evidence or these documents or statements must carry a date, which is not more than one year before the date of submission of the tender. In addition, a statement is furnished stating that the situations described in these documents have not changed since then.

Documentary evidence of the financial and economic capacity as well as the technical and professional capacity according to the selection criteria specified in the contract notice.

This tender is subject to acceptance within the validity period stipulated in clause 6 of the instructions to tenderers.


We understand that our tender may be rejected if we propose key experts who have been involved in preparing this project or employ them as advisers in the preparation of our tender. We also understand that this may mean exclusion from other tender procedures and contracts funded by the EU/EDF.

We are fully aware that, for a consortium, the composition of the consortium cannot be changed in the course of the tender procedure, unless the contracting authority has given its

prior approval in writing. We are also aware that the consortium members have joint and several liability towards the contracting authority concerning participation in the above tender procedure and any contract awarded to us as a result of it.

We understand that entities upon whose capacity we rely with regard to economic and financial criteria, become jointly and severally liable for the performance of the contract.

Signed on behalf of the tenderer

Name	Wassim Turki
Signature	
Date	22 February 2022

1.8 FINANCIAL IDENTIFICATION FORM





SIGNALÉTIQUE FINANCIER	
DÉCLARATION DE CONFIDENTIALITÉ http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_fr.cfm#fr Veuillez remplir le formulaire en LETTRES CAPITALLES et en CARACTÈRES LATINS.	
COORDONNÉES BANCAIRES ①	
INTITULÉ DU COMPTE ②	AWT AUDIT ET CONSEIL
IBAN/NUMÉRO DE COMPTE ③	TN 59 0800 5010 0859 0215 2709
DEVISE	EUR
CODE BIC/SWIFT	BIATNTTT
CODE DE L'AGENCE ④	
NOM DE LA BANQUE	BIAT
ADRESSE DE L'AGENCE BANCAIRE	
RUE ET NUMÉRO	72 Avenue Mohamed V
VILLE	Tunis
CODE POSTAL	1002
PAYS	Tunisia
DONNÉES DU TITULAIRE DU COMPTE TELLE QUE DÉCLARÉE À LA BANQUE	
TITULAIRE DU COMPTE	AWT Audit et Conseil
RUE ET NUMÉRO	N°4 Rue Abdelhamid Ibn Badis, Cité Jardins 1002
VILLE	Tunis
CODE POSTAL	
PAYS	Tunisia
REMARQUE	
CACHET DE L'AGENCE + SIGNATURE DU REPRÉSENTANT DE LA BANQUE ⑤	DATE (obligatoire) 28/06/2020 SIGNATURE DU TITULAIRE DE COMPTE (obligatoire) 

- ① Veuillez indiquer les coordonnées de la banque finale, et non celles de la banque intermédiaire.
- ② Cela ne fait pas référence au type de compte. L'intitulé du compte correspond généralement au nom du titulaire de compte. Toutefois, il est possible à ce dernier de donner un autre intitulé à son compte bancaire.
- ③ Veuillez indiquer le code IBAN (International Bank Account Number) s'il existe dans le pays où votre banque est établie.
- ④ Uniquement pour les USA (code ABA), l'Australie/la Nouvelle-Zélande (code BSB) et le Canada (code de transit). Ne s'applique pas aux autres pays.
- ⑤ Il est préférable de joindre une copie d'un relevé bancaire RÉCENT. Veuillez noter que le relevé bancaire doit comporter toutes les informations indiquées ci-dessus sous «INTITULÉ DU COMPTE», «NUMÉRO DE COMPTE/IBAN» et «NOM DE LA BANQUE». Si un relevé est joint, le cachet de la banque et la signature de son représentant ne sont pas requis. La signature du titulaire de compte et la date sont TOUJOURS obligatoires.



1.9 LEGAL ENTITY FORM

PLEASE COMPLETE AND SIGN THIS FORM AND ATTACH COPIES OF OFFICIAL SUPPORTING DOCUMENTS (REGISTER(S) OF COMPANIES, OFFICIAL GAZETTE, VAT REGISTRATION, ETC.)

LEGAL ENTITY

PRIVACY STATEMENT http://ec.europa.eu/evidence/contracts_grants/info_contracts/legal_entity/legal_entity_en.cfm


Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

PRIVATE/PUBLIC LAW BODY WITH LEGAL FORM

OFFICIAL NAME ①	AWT Audit et Conseil		
BUSINESS NAME (if different)			
ABBREVIATION			
LEGAL FORM	SARL		
ORGANISATION TYPE	FOR PROFIT <input checked="" type="checkbox"/>	NON FOR PROFIT <input type="checkbox"/>	NGO ② YES <input type="checkbox"/> NO <input type="checkbox"/>
MAIN REGISTRATION NUMBER ③	0910396		
SECONDARY REGISTRATION NUMBER (if applicable)			
PLACE OF MAIN REGISTRATION	CITY	Tunis	
	COUNTRY	Tunisia	
DATE OF MAIN REGISTRATION	16	03	2005
	DD	MM	YYYY
VAT NUMBER	910396/AMA/000		
ADDRESS OF HEAD OFFICE	N°4 Rue Abdelhamid Ibn Badis, Cité Jardins		
POSTCODE	1002	P.O. BOX	
		CITY	Tunis
COUNTRY	Tunisia	PHONE	+216 71 78 00 98
E-MAIL	w.turki@awt.com.tn		


DATE 20/07/2020

SIGNATURE OF AUTHORISED REPRESENTATIVE



AUDIT & CONSEIL
4, Abdelhamid Ibn Badis, Résidence P102 - Tunis
Tél: 71 780 098 - Fax: 71 780 173
MF: 910396/A/A/M (00)

STAMP



AUDIT & CONSEIL
4, Abdelhamid Ibn Badis, Résidence P102 - Tunis
Tél: 71 780 098 - Fax: 71 780 173
MF: 910396/A/A/M (00)

① National denomination and its translation in EN or FR if existing.

② NGO = Non Governmental Organisation, to be completed if NFPO is indicated.

③ Registration number in the national register of companies. See table with corresponding field denomination by country.

1.10 LEGAL ENTITY FILE AND DULY AUTHORISED SIGNATORY OF WASSIM TURKI

2D-D0C



الجمهورية التونسية
République Tunisienne

Présidence du Gouvernement
Centre National du Registre des
Entreprises
LE REGISTRE NATIONAL DES
ENTREPRISES

رئاسة الحكومة
المركز الوطني لسجل المؤسسات
السجل الوطني للمؤسسات

Registre du commerce
Personne Morale

مضمون من السجل الوطني للمؤسسات
Extrait du Registre National des Entreprises

السجل التجاري
شخص معنوي

Date de l'extrait: 2020/07/01 تاريخ استخراج المضمون

Identifiant Unique: 0910396A المعرف الوحيد

Raison sociale: الاسم الاجتماعي: ل.ت. للمراجعة والاستشارة ش.م.م

Nom Commercial: الاسم التجاري: أ.ت. للمراجعة والاستشارة ش.م.م

Adresse Sociale: نهج عبد الحميد ابن باديس البلقين 1002 المنزه تونس 4 المقر الاجتماعي

Capital: 18000,000 رأس المال

Activité Principale: الخبرة في المحاسبة النشاط الأساسي

Activité Secondaire: النشاط الثانوي

Forme Juridique: ذات مسؤولية محدودة النظام القانوني

Date de Publication: 2005/03/17 تاريخ النشر

&

Date de début d'activité: 2005/03/15 تاريخ بداية النشاط

Informations relatives à la Direction / معلومات تخص الإدارة

الصفة Qualité	العنوان Adresse	الجنسية Nationalité	تاريخ الولادة Date de naissance	الاسم و اللقب Nom & Prénom
وكيل	نهج لوي براي عدد 3 تونس	تونسية	1971/02/19	وسيم التركي

Nantissements ☒ لا / Non ☐ نعم / Oui ☐ دون

Situation Fiscale	مسواة / En règle	الوضعية الجبائية
Date de mise à jour		تاريخ تحديث البيانات

Situation Juridique

الوضع القانوني

بتاريخ 09/09/2019 تم ايداع القوائم المالية للسنوات 2016-2017 و 2018 و ايداع قائمة الشركاء.
بتاريخ 19/12/2018 تم ايداع ملف في تغيير العنوان
بتاريخ 16/03/2017 تم ايداع ملف في الترفيع في رأس المال
في 2016/11/09 تم ايداع ملف في الترفيع في رأس المال
بتاريخ 2014/06/30 تم ايداع المصادقة على القوائم المالية لسنة 2010 والترفيع في رأس المال
بتاريخ 31/12/2008 تم ايداع محضر جلسة في الترفيع في رأس مال الشركة وعقد احالة حصص والموازنة المالية لسنة 2005 و 2006.

معلومات تخص التقييدات / Historique des inscriptions

التقييدات Inscriptions	التاريخ Date
إضافة أو تحيين شركاء إيداع القوائم المالية	05/12/2019
تغيير المقر	19/12/2018
تغيير رأس المال	16/03/2017
تغيير رأس المال	09/11/2016
إيداع القوائم المالية تغيير رأس المال	30/06/2014
نقلة ذات معنوية	12/01/2011
إيداع القوائم المالية إضافة أو تحيين شركاء تغيير رأس المال	31/12/2008
تغيير رأس المال	26/03/2007

هذا المضمون يبين حالة السجل وقت إستخراجه و يتضمن ختما و إمضاء إلكترونيان لزمومية الختم المادي

B. ORGANISATION AND METHODOLOGY

1.1 RATIONAL

The overall objective of the assignment is to express an audit opinion for the financial report of the project “WE-RISE! Women’s Empowerment for Resilience, Inclusion, Sustainability and Environment”.

We have identified the following specific risks for this assignment and we present here the addressed action.

Risk	Action
Difficulties to understand the applicable rules for the Action	Our team is familiar with the PRAG and the applicable rules for the Delegation agreement. The audit team conducted several previous assignments for ACIS Sudan, Tunis and Lybia and are familiar with AICS rules.
Difficulties to conduct the mission remotely	After the COVID 2019 we conducted several assignments remotely and we conducted several previous assignments for AICS remotely

1.2 STRATEGY

Our approach

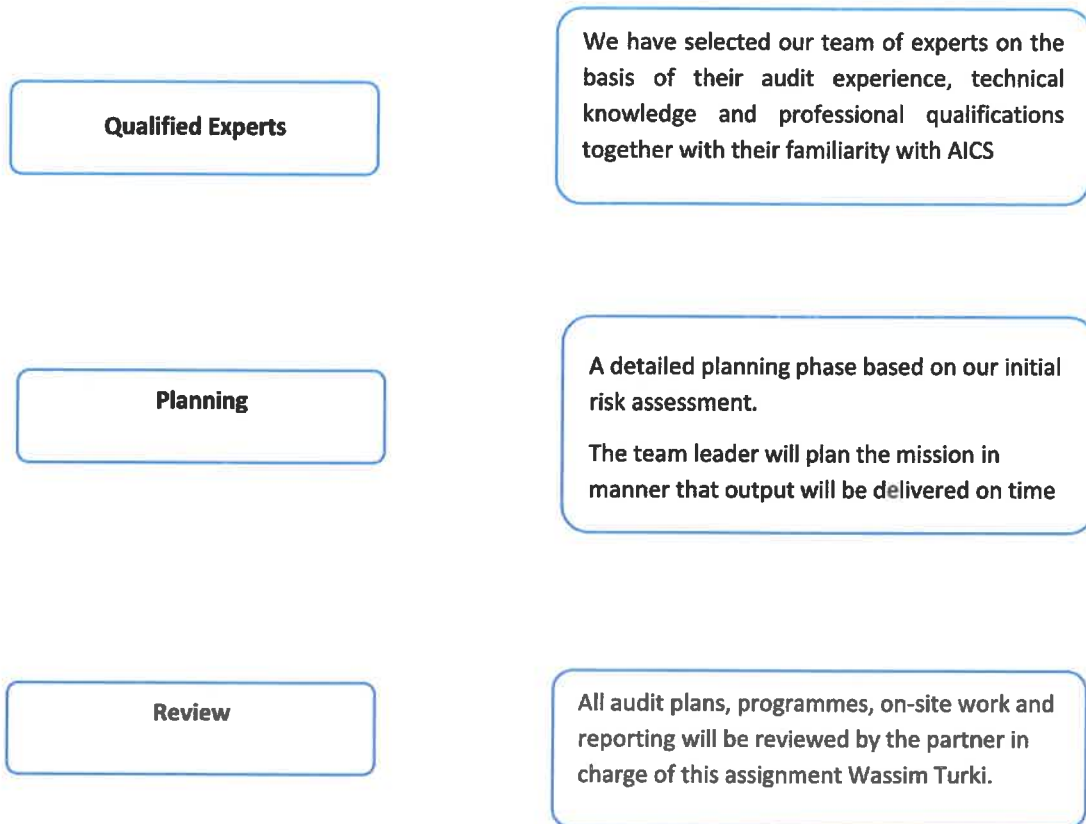
Within the following sections, we have set out the key principles that would inform and guide our audit methodology and detailed work plan for the assignment.

Our approach has been developed from our experience of performing similar audit assignments on behalf of a wide range of international funding institutions, including the EU, UNDP, the UNICEF and other donors.

The key components of our audit approach are set out as follows:

Co-ordination

The Team leader in charge Malek Fourati, will be responsible for the overall co-ordination of the assignment. He have more than 10 years’ experience if the audit of the projects and 4 years in the private sector experience of public and private sector audit assignments.



Our audit will be conducted in accordance with « International Standards on Auditing - ISAs » published by IFAC insofar as they apply to an assignment of this nature, principally the following:

- **Fraud and Corruption:** in accordance with ISA 240 (the Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements) during the planning and when performing the audit we will identify and evaluate risks related to fraud, obtain or provide sufficient evidence of analysis of these risks and assess properly the risks identified or suspected;
- **Laws and Regulations:** in accordance with ISA 250 (Considerations of Laws and Regulations in an Audit of Financial Statements), when designing and performing audit procedures and in evaluating and reporting the results thereof we will recognize that noncompliance by the entity with laws and regulations may materially affect the financial statements;
- **Governance:** in accordance with ISA 265 (Communicating deficiencies in internal control to those charged with Governance and management), we will communicate audit matters of governance interest arising from the audit of financial statements to those charged with governance of the Entity;
- **Risks:** In order to reduce audit risk to an acceptably low level, we will determine overall responses to assessed risks at the financial statement level, and we will design and perform further audit procedures to respond to assessed risks at the assertion level as required by ISA 330 (The Auditor's Responses to Assessed Risks) and ISA 330 (the auditor procedures in Response to Assessed risks);
- **Third Party service provider:** In instances where certain aspects of the Entity's operations are performed by a third party service provider, we will include an understanding and assessment of the internal control environment of the service

provider during the audit process as required by ISA 402 (Audit Considerations Relating to an Entity Using a Service Organization);

- **Written Representation letter:** As part of the audit process, we will obtain written representations from management and, where appropriate, those charged with governance as required by ISA 580 (Written Representations).

Work Plan

We present in the following the different stages for each audit mission

Planning:

Our planning phase will ensure that appropriate attention is devoted to the important areas of the audit, that potential problems are identified and resolved on a timely basis and that the assignment is properly organised and managed in order to be performed in an effective and efficient manner.

The key elements of our ISA-compliant approach are as follows:

- Understanding the project to be audited;
- Risk assessment, analytical review, materiality and sampling;
- Regularity audit; and
- Consideration of the risk of fraud and error.

Understanding the project to be audited

On the basis of information received before the fieldwork from the AICS, the audit team will familiarise themselves with the project by reviewing all financial and narrative information. This information will include:

- previous audit reports (if applicable);
- The financial and narrative reports;
- The reconciliation between the financial reports and the detail of expenditure;
- Identification of the procurements files; and
- The signed grants contracts.

Risk assessment, analytical review, materiality

The potential risks for the audit mission and our plan is as follows:

Potential risks	Audit procedures in response to the risks
Audit trail not fully reconciled	<ul style="list-style-type: none">▪ We will verify that the report to be submitted to the EU are supported by detailed transaction listings that can be linked to the general ledger system.▪ We will review the supporting documents and ledger documentation to the financial report during the opening meetings.▪ We will perform walkthrough tests to confirm the audit trail and to assist in our substantive work.▪ We will seek explanations for any differences between the detailed transaction listings and the report and raise a financial finding if applicable.

Potential risks	Audit procedures in response to the risks
Costs not clearly linked to the project	<ul style="list-style-type: none"> ▪ We will ascertain whether costs are project related and conclude on eligibility. We will do this by obtaining an understanding of the project through discussions with project staff, referring to the description of the action, reviewing progress and narrative reports or any other document that may be relevant to our understanding of the project. ▪ We will review and assess the internal procedures in order to address the risk that costs not related to the project are recorded in the financial report.
Costs not incurred during the implementation period	<ul style="list-style-type: none"> ▪ We will ascertain whether costs were incurred during the project period ▪ We will include in our sample transactions recorded at the beginning and end of the reporting period which are the most prone to cut-off issues.
Foreign exchange – risk of inaccurate translation leading to errors in the financial report	<ul style="list-style-type: none"> ▪ We will review the procedures for translating foreign exchange costs and substantively test appropriate translation into reporting currency. ▪ For all items in our sample, we will review the foreign exchange rates applied (if applicable) and determine whether they are consistent with the requirements of the contract.
Risk of deficiencies in the time registration system	<p>We will perform the following checks for employees that declare a percentage of time worked for the action:</p> <ul style="list-style-type: none"> ▪ Description of the time recording system provided by the Beneficiary (registration, authorisation, processing in the HR-system); ▪ The actual implementation; ▪ Time records were signed at least monthly by the employees (on paper or electronically) and authorised by the project manager or another manager; ▪ The hours declared were performed within the project period; ▪ There were no hours declared as worked for the action if HR-records showed absence due to holidays or sickness; ▪ The hours charged to the action match those in the time recording system.
Completeness and accuracy of statement of assets	<p>Verify the accuracy and completeness of the statement of assets records in terms of the following:</p> <ul style="list-style-type: none"> ▪ Code ▪ Location ▪ Assets description ▪ Date acquired ▪ Value ▪ Make ▪ Serial number.
Supporting documentation not centralised	<p>When agreeing on the timing of the fieldwork with AICS we will ensure that all supporting documents will be available in Soft copy.</p>
Procurement rules not complied with	<ul style="list-style-type: none"> ▪ We will focus on the risks to the split of the contracts and the compliance of the conducted procurement with the PRAGE. ▪ As part of the audit procedures we verify the compliance of each transaction selected with the contractual requirements on procurement. We will review of the applicable procurement governance framework which would include: <ul style="list-style-type: none"> - Existing policies and procedures applied for procurement in respect of

Potential risks	Audit procedures in response to the risks
	request for quotation, evaluation of quotes/tenders received, approval of purchase requests and purchase orders/contracts; <ul style="list-style-type: none"> - Composition of the tender/quotation evaluation committee; and - Approval matrix for procurement of goods and services.
Visibility	<ul style="list-style-type: none"> ▪ We will review that the visibility of the EU financing is ensured by the Auditee in compliance with the Communication and Visibility Manual (e.g. EU logo properly displayed on the assets purchased, brochures, publications, or leaflets).
Interest yielded by pre-financing is not declared	<ul style="list-style-type: none"> ▪ We will examine which rules apply concerning the declaration of pre-financing, considering the date when the grant agreement was signed. ▪ We will then assess the correctness of the amount declared as interest by inspecting bank documents and accounting records.
Staff not employed in accordance with the Delegation agreement provisions and usual practice of the Beneficiary	<p>We will review the following information/documents provided by the Beneficiary:</p> <ul style="list-style-type: none"> ▪ a list of the persons included in the sample indicating the period(s) during which they worked for the action, their position (classification or category) and type of contract; ▪ the payslips of the employees included in the sample; ▪ reconciliation of the personnel costs declared in the Financial Statement(s) with the accounting system (project accounting and general ledger) and payroll system; ▪ information concerning the employment status and employment conditions of personnel included in the sample, in particular their employment contracts or equivalent; ▪ the Beneficiary's usual remuneration policy (e.g. salary policy, overtime policy, variable pay); ▪ applicable national law on taxes, labour and social security; and ▪ any other document that supports the personnel costs declared. ▪ We will also verify the eligibility of all components of the retribution and recalculate the personnel costs for employees included in the sample.
Completeness of staff costs	<ul style="list-style-type: none"> ▪ Verify existence and validity of employment contract; allocation of the employment cost to the project budget is in line with the contractual requirements; ▪ Salaries paid is agreeable to the employment contract; ▪ Salary increase or payment allowances is supported by valid documents and is deemed appropriate as per the contractual conditions
High turnover of staff	During the planning phase, we will request from the Project team a list of staff working on the Project and ensure their availabilities.
Allegations of fraud or misuse of EC funds	<ul style="list-style-type: none"> ▪ Particular attention will be paid to allegations of fraud or misuse of EC funds. Specific procedures will be included in our audit programme so as to detect fraud if any. For each project, attention will be paid on expenditure categories carrying the most risk and identified during the preparatory meeting. ▪ We will inform AICS as soon as fraud cases are identified.
Conflict of interest	Particular attention will be paid to processes identified as being subject to conflict of interest. This matter will be discussed during the preparatory meeting.
Wrong allocation of shared / support costs	We will discuss the allocation methodology with the AICS. Where we consider the apportionment method to be incorrect, we will disallow the proportion of the costs to have been overstated.

Potential risks	Audit procedures in response to the risks
Validity and accuracy of travel costs	<p>Verify if travels undertaken by the staff of the project were done in line with the contractual conditions and financial records for travel have been maintained in line with the General Conditions applicable to European Community-financed grant contracts for external actions in terms of :</p> <ul style="list-style-type: none"> • Existence of duly approved travel request form; • Invoices for the payment of travel costs; • Boarding pass or evidence of travel undertaken; and • Mission reports or other deliverables.
Ineligible VAT from entity	Verification of the VAT status of the entity and compliance with the respective contractual requirement on (in) eligibility of VAT.
Errors in financial report	Tally balances in the financial report to respective General ledger listing and query differences prior selection of sample.

Consideration of the risk of fraud and error

Under International Standards on Auditing, whilst planning our audit we are required to assess the risk that fraud and error may cause the financial statements to contain material misstatements and enquire of management as to any fraud or significant error which has been discovered (ISA 240). We will consider the following elements during our fieldwork and meetings:

the AICS's anti-fraud policies, the project team's culture, its fraud detection activities and its responsiveness to new regulations;

the AICS's governance structure including its accountability, its internal management, the skills of management, internal control procedures and its relationships with other local organizations; and

our team will also consider where the financial reports may be susceptible to material misstatements, fraud and fraudulent reporting. Our team will consider the motivations behind potential risks and the ease with which a fraud or fraudulent reporting could be carried out.

Based on this risk assessment, we will design audit procedures to obtain reasonable assurance that misstatements arising from fraud and error that are material to the financial reports, taken as a whole, are detected in accordance with the requirements of ISAs.

Opening meeting with AICS

An opening meeting will be held with AICS and led by the Team Leader to discuss the project and the audit and any specific issues which may impact risk assessment and audit fieldwork.

During this meeting, we will request from AICS the supporting documentation not received during the planning phase.

Focused audit fieldwork

Audit testing would typically include the following items:

Programme & Project Management

discussion with project officers to gain understanding of the project and its implementation.

review of documentation and verification of authorized signatories;

review of project work plans and approved budgets;

review of resources assigned to the project to achieve objectives;

review of the adequacy and regularity of project reporting against targets and timetables;

consideration of risks that existing issues are not being effectively considered and addressed; and

consideration, in light of project reports and our on-site visit, of whether the project reporting provides a true and fair view of the implementation of the project and its outcomes to date.

Human resources and payroll

review of recruitment processes to ensure that it is competitive and transparent and results in suitably qualified staff being appointed in a timely manner;

review of personnel files to ensure they are complete and include contracts which clearly specify the role and responsibilities of the employee and that pay and conditions comply with EU or the Grantees' policies;

verification of regular performance appraisal process; and

review of the control procedures in place regarding temporary or seconded staff and consideration of the appropriateness of pay and benefits.

General administration

Our audit procedures will cover a review of the control procedures in place regarding travel activities, vehicle management, shipping services and lease management.

Financial systems

testing to ensure employees exist and that they fulfil the role they are employed to carry out;

review the expenses made by AICS and assess whether they are in accordance with the project documents and budget;

review of the financial report and consideration of its regularity and adequacy as well as ensuring that the report reconciles to underlying financial information;

testing controls over requisition and authorisation of expenditure;

substantive testing including verification of original supporting documentation and bank payments to ensure validity, accuracy, correct classification (project code and budget group), completeness and occurrence;

establishing the legality and regularity of expenditures transacted and whether it is in accordance with the rules, regulations and policies of the EU; and

testing to ensure that management has verified that the goods or services purchased are of suitable quality and quantity and have been received prior to payment being authorized.

Procurement

Our audit procedures will cover the competitiveness, transparency and effectiveness of the procurement activities with the EU practical guide and AICS rules.

Asset management

Performance of existence test on assets, supplemented by an evaluation of controls in place which will provide assurance on the assets sold or disposed of after the inventory date, as follows:

checking of controls regarding the use, maintenance and safeguarding of fixed assets; and

consideration of the controls over the disposal and acquisition of fixed assets and testing of a sample of the disposals.

Cash and bank management

We will execute control and detailed substantive testing as detailed below

review of accounts to consider compliance with AICS cash management policies;

review of reconciliations of bank balances to the financial reports;

consideration of controls over the bank account operated by project officers;



consideration of the safeguarding of cash and bank balances;

reconciliation of all cash imprests held and testing of transactions back to supporting documentation; and

consideration of the overall level of payments made in cash and the effect on our evaluation of the risk of fraud.

Reports

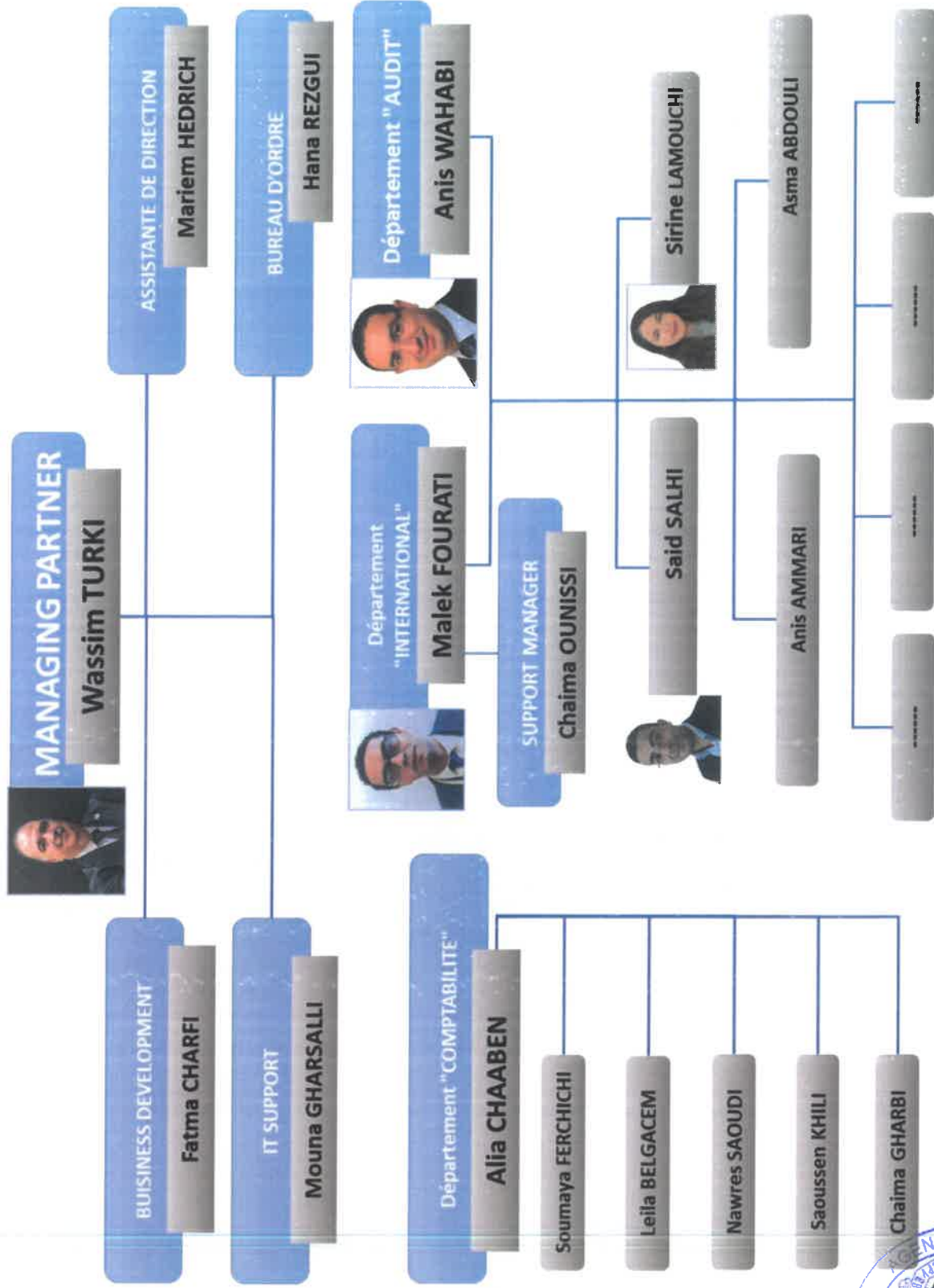
The draft reports will be prepared according to the template of tor and the EU requirements.

The drafts reports will be shared with AICS and the entities for comments with agreed period for response.

1.3 Back stopping

Our company will make available resources in order to achieve the assignment objective.

We present here the organigram of the company which clarify the available resource in back stopping.



1.4 Time table

The timetable will be agreed with ACIS after the signature of the contract.

Stage	Audit phase	Output	22 fevr	01 mars	08 mars	15 mars	22 mars
Contract signature	Contract signature	Contract signature					
Planning	Planning	Sample of transactions to be audited and list of the documents needed for the mission					
Fieldwork (Remotely)	Opening meeting with the Project team	Briefing agenda					
	Revue of the supporting documents of the selected sample						
	Closing meeting	Debriefing memo					
	Preparation of the Draft report	Draft report					
Reporting	Contradictory phase for entity comments						
	Analyse of entity comments and additional documents						
	Preparation of the Prefinal report	Prefinal report					
	Preparation of the final report	Final report					

C. KEY EXPERTS ASSIGNED AND CVs

1.1 List of key experts

Name of expert	Proposed position	Years of experience	Age	Educational background	Specialist areas of knowledge	Experience in partner country	Languages and degree of fluency from A1 (beginner) to C2 (proficient)
Wassim Turki	Team Leader and partner	26	50	Certified Public Accountant	Audit, tax, accounting	Yes	Arabic C2 French C2 English C2
Malek Fourati	Team Leader and partner	24	41	Certified Public Accountant	Audit, tax, accounting	Yes	Arabic C2 French C2 English C2
Asma Abdouli	Junior Auditor	1	27	Master degree in accounting and audit	Audit, tax, accounting	Yes	Arabic C2 French C2 English C1

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1.2 CV of key experts

CURRICULUM VITAE

1. **LAST NAME, FIRST NAME(s):** Turki Wassim
2. **HOME ADDRESS:** BT1 Résidence ONYX rue de la Jeunesse Borj Louzir La Soukra, Ariana Tunisie
3. **DATE AND PLACE OF BIRTH:** 19 February 1971 Sfax
4. **NATIONALITY(IES):** Tunisia
5. **EDUCATION AND RELEVANT TRAINING:**

Institute [from (date) - to (date)]	Title or certificate obtained:
ISCAE - Manouba 2001-2003	Tunisian diploma of Certified Public Accountant
ISCAE - Manouba 1993-1994	National Certificate in auditing
IHEC – Carthage 1991-1993	Master degree in Management Accounting
IHEC – Carthage 1989 - 1991	Bachelor degree in Accountancy

6. **LINGUISTIC SKILLS:** Indicate the skill level on a scale between 1 and 5 (1 - excellent; 5 – basic knowledge)

Language	Reading	Speaking	Writing
Arabic	1	1	1
French	1	1	1
English	2	3	2

- ▶ ICFE, British Consul (University of Cambridge) 2008
 - ▶ TOEIC Mastry, American Language Academy. Tunis 2001
7. **MEMBERSHIP OF A PROFESSIONAL ORGANISATION:**
 - ▶ Member of the Tunisian Chartered Accountants Institute from 2003
 - ▶ Member of IECnet Board from 2017
 8. **NUMBER OF YEARS OF EXPERIENCE IN THE FIELD OF AUDIT:** 26 years
 9. **SPECIALISATION:**
 - ▶ Audit of donor funded projects with World Bank Group, Unites Nations agencies, Monaco principality, Italian Cooperation Agency, French Development Agency.
 - ▶ Previous experience in Tunisia, Algeria, Niger, Mali, Mauritania and Liberia with several NGO and governmental entities.
 - ▶ Due diligence and Evaluation mission of private bank.
 - ▶ Financial and statutory audit.
 - ▶ Corporate finance, Business, Legal and tax advisory.
 - ▶ Accounting and book keeping; IFRS implementation.
 - ▶ University teacher.
 - ▶ Professional training.
 10. **OTHER SKILLS: (e.g.: computing skills, etc.)**
 - ▶ MS Office (Excel, Word, Power Point)
 - ▶ Sage Compta i7
 - ▶ Sage Paie i7
 - ▶ Sage Expert (Coala)
 11. **PRESENT POSITION IN THE FIRM:** Managing Partner
 12. **NUMBER OF YEARS IN THE PRESENT FIRM:** 15 years



13. SPECIFIC EXPERIENCE IN GEOGRAPHIC REGIONS:

Country	Origin of Funding	Type of Engagement	Type of Contract	Year	Project Description
Lybia Tunisia	EU	Financial audit	Delegation Agreement	2020	Financial audit of the project Recovery, Stability and Socio-economic development in Libya - Italian Cooperation Component
Tunisia	EU/AFD	Financial, statutory, system and procurement Audit	Service contract	2020	Financial audit of the Project CTN 1215 «Gestion Locale des Migrations» implemented by Mercy Corps and GRDR
Tunisia	Monaco Principality	Financial and system Audit	Grant contract	2020	Financial audit of the Project « Programme d'actions en faveur des familles vulnérables de la région de Siliana en Tunisie » (2018-2020) implemented by SOS Village
Sudan	EU	Financial Audit	Delegation Agreement	2020 (remotely) 2019	Financial audit of the 2nd and 3rd financial reports of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS
Sudan	EU	Financial Audit	Delegation Agreement	2020 (remotely) 2019	Financial audit of the 2nd and 3rd financial reports of the project "Support Migrants and Host Communities in Improving Access to Safe Water and Sanitation- Eastern Sudan-SDN11" implemented by AICS
Tunisia	World Bank	Economic study	Short term consultant	2020	Tax Expert – Analysis of public support for agricultur sector in Tunisia
Tunisia	SKL International	Internal Audit manual	Service contract	2019-2020	Preparation of Internal audit manual for municipalities
Mali	UNICEF	Micro Assessment	NEX Project	2019	of Micro assessment of 19 implementing partners
Mali	UNICEF	Financial Audit	NEX Project	2019	Financial audit of 3 Implementing Partner (NGO and et Public entities) for 2018 year
Mauritania	World Bank	Financial Audit	Grant contract	2019	Audit of National Connectivity Project WARCIP for 2018 year
Mali	UNICEF	Spot Check	NEX Project	2019	Limited review of financial transactions of 15 Implementing Partner (NGO and et Public entities)
Algeria	UNDP	Financial Audit	NEX Project	2019	Audit of 2018 Financial statements of la Direction Nationale du Projet Projet de Conservation de la biodiversité d'intérêt mondial et utilisation durable des services écosystémiques dans les parcs culturels en Algérie
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2019	Operational Manual for Startups and Innovative SMEs Project (Tunisia – BIRD 2019)

Country	Origin of Funding	Type of Engagement	Type of Contract	Year	Project Description
Tunisia	SKL International	Fixed Assets inventory manual	Service contract	2019	Preparation of fixed assets inventory manual for municipalities
Niger-Mali	DFID UK	Financial Audit	Service contract	2018	Audit of project BRACED implemented by Chatolic Relief Services (CRS) Niger for the period April 2017 -March 2018
Mali	UNICEF	Financial Audit	Service contract	2018	Financial audit of 16 Implementing Partner (NGO and et Public entities) for 2017 year
Mali	UNICEF	Spot Check	Service contract	2018	Limited review of financial transactions of 10 Implementing Partner (NGO and et Public entities)
Algeria	UNDP	Financial Audit	Service contract	2018	Audit of 2017 financial statements of Direction Nationale du Projet Projet de Conservation de la biodiversité d'intérêt mondial et utilisation durable des services écosystémiques dans les parcs culturels en Algérie
Tunisia	European commission	Financial transactions audit	Service contract	2018	Financial transactions review of Projet de Création et consolidation des Groupements de Développement des Oasis (GDO) de femmes et de jeunes de Gafsa pour la promotion d'activités génératrices de revenus par la valorisation des produits et des sous-produits oasiens
Mauritania	World Bank	Financial audit	Service contract	2018	Audit of National Connectivity Project WARCIP for 2016 and 2017 years
Tunisia	SKL International	Fixed Assets management manual	Service contract	2018	Preparation of fixed assets management manual for municipalities
Tunisia	SKL International	Tax and legal study	Service contract	2016	Legal and analytical review of Municipal (local collectivities) Finances In Tunisia within the Tunisian local governance project
Mauritania	World Bank	Financial audit	Service contract	2017	Audit of Projet de Gouvernance du Secteur Public (PGSP)for 2015 and 2016 years
Mali	UNICEF Mali	Financial Audit	Service contract	2017	Financial audit of 3 Implementing Partner (NGO and et Public entities) for 2016 year
Mali	UNICEF	Spot check	Service contract	2017	Limited review of financial transactions of 6 Implementing Partner (NGO and et Public entities)
Mali	UNICEF	Audit	Service contract	2017	Financial audit of 5 Implementing Partner (NGO and et Public entities) for 2016 year
Djibouti	World Bank ACBF	Financial audit	Grant contract	2017	Audit of Inspection Générale de l'Etat Projet GFID for 2016 year
Niger	CRS CARITAS Norway	Financial audit	Grant contract	2017	Audit of Niger family in Diffa project



Country	Origin of Funding	Type of Engagement	Type of Contract	Year	Project Description
Djibouti	World Bank ACBF	Financial audit	Grant contract	2017	Audit of Inspection Générale de l'Etat Projet GFID for 2012, 2013 and 2014 years
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2017	Operational Manual for Youth Economic Inclusion Project « MOUBADIROUN » (Tunisia – BIRD 2017)
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2017	Operational Manual for Integrated Landscapes Management In Lagging Regions Project "ILMP" (Tunisia – BIRD 2017)
Niger-Mali	CRS DFID-UK	Financial audit	Grant contract	2016	Audit du Projet BRACED implemented by Chatolic Relief Services (CRS) Niger for the period January 2015 - March 2016.
Djibouti	World Bank ACBF	Financial audit	Service contract	2016	Audit of Inspection Générale de l'Etat Projet GFID for 2015 year
Mali	UNICEF	Financial Audit	Service contract	2016	Financial audit of 5 Implementing Partner (NGO and et Public entities) for 2015 year:
Tunisie	Fond Mondiale	Financial audit	Service contract	2016	Audit of Country Coordinating Mechanism CCM-Tunisie (Sanitaires-Country Coordinating Mechanism)for 2013, 2014 and 2015 years
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2016	Accounting Manual for the third Export Development Project "PDE 3" (Tunisia –BIRD 2016)
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2015	Operational Manual for Tunisia Oases Ecosystems and Livelihoods Project "OELP" (Tunisia – BIRD - FEM 2015)
Liberia	PNUD	Micro assessment	Service contract	2012	Assessment of financial management of 8 Implementing Partners
Djibouti	World Bank	Fiduciary transaction audit	Short term consultant	2009-2012	Transaction review of Agence Djiboutienne de Développement Social (ADDS)
Djibouti	World Bank	Fiduciary transaction audit	Short term consultant	2012-2014	Transaction review of Fonds de solidarité nationale
Djibouti	World Bank	Fiduciary transaction audit	Short term consultant	2012, 2013, 2014	Transaction review of PREPUD/IDA
Djibouti	World Bank - JSDF	Fiduciary transaction audit	Short term consultant	2012-2015	Transaction review of FILET SOCIAL/
Djibouti	World Bank –AFD	Fiduciary transaction audit	Short term consultant	2012-2014	Transaction review of projet Gestion des déchets solides
Djibouti	World Bank	Fiduciary transaction audit	Short term consultant	2012-2014	Transaction review of Caisses Populaire d'Epargne et de Crédit du Sud et du Nord
Tunisia	AFD	Project Evaluation	Service contract	2014	Institutional expert Evaluation of the Hotel Upgrading Program of the Tunisian Tourism Ministry

Country	Origin of Funding	Type of Engagement	Type of Contract	Year	Project Description
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2014	Operational Manual for the Arab Regional Agenda for Improving Education Quality Program (Tunisia - BIRD)
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2011-2012	Transaction review of Projet Accès et Diversification du Secteur de l'Energie
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2011-2012	Transaction review of Projet de Développement du Secteur de la Santé
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2011-2012	Transaction review of Projet de Réduction de la Pauvreté Urbaine
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2012	Transaction review of Projet de Développement Rural Communautaire et Mobilisation des Eaux
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2012	Transaction review of Assistance technique système d'analyse et de suivi des risques associés aux désastres naturels
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2012	Transaction review of Programme Pilote D'assistance Sociale Centrée sur l'Emploi et les Fondations du Capital Humain – Don JSDF
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2009-2012	Transaction review of Initiative de Mise en œuvre Accélérée du Fonds Fiduciaire Catalytique
Djibouti	World Bank	Financial Audit, transactions review and project supervision	Short term consultant	2009-2012	Transaction review of Projet d'Amélioration et Accès aux Ecoles
Djibouti	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Projet de prévention et de lutte contre la grippe aviaire
Yemen	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Rural Water Supply and Sanitation
Yemen	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Rural Water Supply and Sanitation – AF
Yemen	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Groundwater & Soil Conservation
Yemen	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Groundwater & Soil Conservation – AF
Yemen	World Bank	Financial Audit and transactions review	Short term consultant	2008-2009	Transaction review of Rainfed Agriculture and Livestock
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2012	Projet de Renforcement des Filets Sociaux
Djibouti	World Bank – BAD – AFD – OPEC	Financial management ability assessment of IP	Short term consultant	2012	Projet De Forages D'exploration De Géothermie
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2012	Projet D'amélioration De La Performance Du Secteur De La Sante

Country	Origin of Funding	Type of Engagement	Type of Contract	Year	Project Description
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2012	Accounting Manual for the Second Export Market Access Fund (Tunisia - BIRD)
Tunisia	World Bank	Preparation of Project Operational Manual	Short term consultant	2012	Operational Manual for the Second Export Development Project (Tunisia - BIRD)
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2010	Crisis Response Employment and Human Capital Social Safety Net Project
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2010	Rural Community Development & Water Mobilization
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2010	Projet de Réduction de la Pauvreté Urbaine (extension)
Djibouti	World Bank	Financial management ability assessment of IP	Short term consultant	2010	Assistance Technique pour le Système d'Analyse et de Suivi d Risques associés aux désastres naturels

TRAINING AND WORKSHOPS

Tunisia

- ▶ Training for procurement specialists of the Second Export Development Project executing agencies on the World Bank procurement guidelines (BIRD)
- ▶ Training of financial specialist of the Second Export Development Project executing agencies on the World Bank financial management guidelines (BIRD)

Djibouti

- ▶ Fiduciary workshop, March 2013
- ▶ Project Financial Management workshop, June 2012
- ▶ External Financial Audit workshop, June 2012
- ▶ Project Financial Management workshop, May 2011
- ▶ Introduction to IFRS, May 2011

BOOK- KEEPING AND CONSULTANCY

- ▶ Book keeping for third Export Development Project “PDE 3” (Tunisia –BIRD 2016-2017)
- ▶ Retracing of opening accounting balance the Second Export Market Access Fund as of January 1st 2007, Interim financial reporting and annual financial statement preparation for FY 2005 to 2007 (Tunisia - BIRD)
- ▶ Book-keeping, Interim financial reporting and annual financial statement preparation for the Second Export Development Project for FY 2005 to 2010 (Tunisia - BIRD)

14. CURRENT AND PREVIOUS EMPLOYMENT AND PROFESSIONAL EXPERIENCE:

From (date) - to (date)	Place	Firm	Function	Description
04/2005 to current	Tunisia	AWT Audit & Conseil	Managing Partner	Financial audit and assurance Financial management and accountancy IFRS Corporate finance Due diligence, transfer audit and company's valuation Business organization and business consulting Tax, legal and social advisory Human resources legal management and payroll Professional Training
03/2007 to current	Tunisia, Djibouti, Egypt, Yemen	World Bank	Short term consultant	UPI capacity assessment, project implementation and supervision, review and audit of expenses
2003 to current	Tunisia	Judiciary	Judiciary receiver and accounting expert	Judiciary receiver of firms with economic difficulties Expertise in economic and financial litigations
04/2002 to 03/2005	Tunisia	Independent CPA	CPA	Financial management and accountancy Financial audit and assurance Corporate finance Business organization and business consulting Tax, legal and social advisory Human resources legal management and payroll Professional Training
09/2005 to 06/2006	Tunisia	Université Libre de Tunis	Contracted Teacher	Audit Accountancy
09/2004 to 05/2005	Tunisia	Institut Supérieur de Gestion de Tunis	Contracted Teacher	IFRS Accounting theory
09/2002 to 06/2004	Tunisia	Institut Supérieur de Gestion de Tunis	Contracted Teacher	Audit Accounting theory Accounting standards comparison
10/1994 to 03/2002	Tunisia	Jelil Bouraoui & Co « Andersen Tunisia »	Junior, puis Senior, puis Manager and Senior Manager	Management of firm and person in charge for the technical supervision and control for the work carried out in the departments of audit, companies' valuation, corporate finance and merger, management organization and information system, financial diagnosis, Quality, etc. Person in charge since 2001 for the legal and international tax consulting

15. OTHER USEFUL INFORMATION: (publications, particular qualifications or skills, etc.)

- ▶ Contributor to the World Bank Doing Business on starting business, paying tax and resolving insolvency
- ▶ 2 days training : Transfer Pricing. BERD - Tunis November 2019
- ▶ 2 days training : Due Diligence and company's valuation. EBRD - Tunis November 2018
- ▶ Training on Initiation into the coaching approach: postures of the guide. CONECT-ACIM - Tunis October 2014

- ▶ 1 day training : Promotion of the good governance: fight against corruption and money laundering:. European Concil (SNAC Tunisie), Tunis September 2014
- ▶ 3 days training : Strengthening of the Institution of Financial Management, Strengthening in MENA Region. World Bank Exchange Conference, Abu Dhabi June 2014
- ▶ 3 days training : World Bank Exchange Conference: « Strengthening Accountancy as a Foundation for MSME Sector Development and Job Creation » - Jordan June 2013
- ▶ 3 days training : World Bank Financial Management retreat - Washington DC March 2013
- ▶ 2 days training : World Bank Fiduciary Forum - March 2010
- ▶ 3 days training : World Bank Financial Management retreat - Beirut June 2009
- ▶ 4 days training : Financial Market : Arthur Andersen London: Arthur Andersen – England 1997
- ▶ 3 days training : Activity Based Costing implementation - Tunis 1997
- ▶ 5 days training : Audit Business Advisory World Wide Training : Arthur Andersen - Netherland 1996

PUBLICATIONS AND RECHERCHES

- ▶ FOREX Tunisie : Pour une nouvelle approche régulant la détention des devises en Tunisie (L'Économiste Maghrébin I du 25 décembre 2019 au 8 janvier 2020)
- ▶ Microcredits - General presentation and specific external financial audit issues. Mémoire d'Expertise Comptable :. ISCAE Manouba, décembre 2002
- ▶ Stock exchange dynamisation. Mémoire de fin d'études : IHEC Carthage, juin 1993.

RECHERCHE'S MENTOR OF:

- ▶ Activity of Controlled Landfills - Clean Development Mechanism, Accounting Difficulties Analysis. Prepared by Mr Edaizi Khaled. Mémoire d'expertise comptable ISCAE Manouba, 2014
- ▶ Audit of an Islamic bank: emergence of new risk zones and extensive specific controls. Prepared by Mr Dhia Eddine FKl. Mémoire d'expertise comptable FSEG Sfax, 2012.

CURRICULUM VITAE

16. **LAST NAME, FIRST NAME(s):** Fourati Malek
 17. **HOME ADDRESS:** Apt C21 Résidence les collines d'El Menzeh, Menzeh 9c, Tunis
 18. **DATE AND PLACE OF BIRTH:** 8 June 1981 Tunis
 19. **NATIONALITY(IES):** Tunisia
 20. **EDUCATION AND RELEVANT TRAINING:**

Institute [from (date) - to (date)]	Title or certificate obtained:
ISCAE - Tunis 09/2004 to 09/2006	National Certificate in auditing
ISCAE- Tunis 09/2000 to 06/2004	Master degree in Accounting

21. **LINGUISTIC SKILLS:** Indicate the skill level on a scale between 1 and 5 (1 - excellent; 5 – basic knowledge)

Language	Reading	Speaking	Writing
Arabic	1	1	1
French	1	1	1
English	1	1	1
German	5	5	5
Italian	5	5	5

22. **MEMBERSHIP OF A PROFESSIONAL ORGANISATION:**

23. **NUMBER OF YEARS OF EXPERIENCE IN THE FIELD OF AUDIT:** 15 years

24. **SPECIALISATION:**

- ▶ Audit of donor funded projects with European Union, Unites Nations agencies, DifD, World bank, Italian Cooperation, Coopération (AICS), Coopération Technique Monegasque
- ▶ Previous experience with International Orgnaisations

25. **OTHER SKILLS: (e.g.: computing skills, etc.)**

- ▶ Excel, word , sage

26. **PRESENT POSITION IN THE FIRM:** Audit partner

27. **NUMBER OF YEARS IN THE PRESENT FIRM:** 6 years

28. **SPECIFIC EXPERIENCE IN GEOGRAPHIC REGIONS:**

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Experience with International Organisations				
Mali	<u>FED</u>	Expenditure Verification and Audit systems	Délégation/Contribution Agreement	11/2020: Team Leader Expenditure verification mission of the Project " Projet d'information et sensibilisation sur les risques et dangers de la migration irrégulière et de promotion de la libre circulation dans l'espace CEDEAO" implemented by Spanich Agency for International Cooperation.
Sudan	<u>ENI</u>	<u>Financial audit</u>	Délégation/Contribution Agreement	1/2021: Team Leader in financial audit of the fourth financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS
Soudan	<u>EU</u>	Financial audit	Délégation Agreement	8/2020: Team Leader in financial audit of the third financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS

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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Sudan	EuropeAid ENPI	<u>Financial Audit</u>	Délégation/Contribution Agreement	06/2019: Financial audit of the Project 'Improve the health status of vulnerable population in East Sudan IHSVP' implemented by AICS.
Sudan	EuropeAid ENPI	Financial Audit	Délégation/Contribution Agreement	8/2019: Team Leader in financial audit of the second financial report of the project "Support Migrants and Host Communities in Improving Access to Safe Water and Sanitation- Eastern Sudan-SDN11" implemented by AICS
Sudan	EuropeAid ENPI	Financial Audit	Délégation/Contribution Agreement	8/2019: Team Leader in financial audit of the second financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS
Sudan	EuropeAid ENPI	Financial Audit	Délégation/Contribution Agreement	1/2019: Team Leader in financial audit of the first financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS
Sudan	EuropeAid ENPI	Financial Audit	Délégation/Contribution Agreement	1/2019: Team Leader in financial audit of the first financial report of the project ""Support Migrants and Host Communities in Improving Access to Safe Water and Sanitation- Eastern Sudan-SDN11"" implemented by AICS
The former Yugoslav Republic of Macedonia	EuropeAid ENPI	<u>A Verification Mission of an Action Managed by IOM</u>	Delegation Agreement	6/2018 – Team Leader for the Verification Mission of An Action Managed By IOM "Supporting The former Yugoslav Republic of Macedonia to Manage its Southern Border in the Context of the European Migration Crisis"
Sudan	<u>EuropeAid EDF</u>	Financial Audit	Grant Contract	03-2018 - Financial Audit of Project 'Promoting Qualitative Health Services in Eastern Sudan' Delegation Agreement CRIS 2013/328-643 - IMFA-Eol
Tunisia/Ivory Coast	EuropeAid ENPI	<u>Verification Mission</u>	Contribution Agreement	10/2018- Team Leader of the Verification Mission of the Action Entitled "PROJET DE CRÉATION D'EMPLOIS ET ACCOMPAGNEMENT À LA RÉINSERTION EN COMPLÉTANT LES DISPOSITIFS DE L'ÉTAT EN TUNISIE - CONTRAT 2012/289-164 OIT PROGRAMME D'APPUI AU DÉVELOPPEMENT DES ZONES DÉFAVORISÉES (PAZD)" implemented by the International Labor Organisation (ILO)
Algeria	EuropeAid ENPI	OIT Verification Mission	Grant Agreement	9/2019- Team Leader in OIT verification mission of the Project ": ENPI/2015/368-757 A'AMAL: Acteurs locaux agissant ensemble en faveur de l'employabilité et l'insertion professionnelle des jeunes des wilayas de Annaba et de Khenchela"
Belgium-Yemen	EU	Financial audit	Contribution Agreement	7/2013: Team member in Financial audit of the Project entitled 'Supporting Yemen to address irregular migration and trafficking in human beings from the Horn of Africa' and implemented by IOM
Belgium	EU	Financial audit	Service contract	7/2013: Team member in Financial audit of the Project entitled "Implementation of the EU Election Observation Mission in Sudan 2010" and implemented by IOM.
Experience with Unites Nations Entities				
Iraq	<u>EU</u>	Expenditure verification	Delgation agreement	Ongoing: Team Leader in expenditure verification mission of the Project entitled "Support to agricultural livelihoods of rural and peri-urban returnees and communities in Ninevah Governorate, Iraq" implemented by FAO
Lybia	<u>EU Trust Fund</u>	<u>Expenditure Verification Mission</u>	Delegation Agreement	April 2021- Team Leader in expenditure verification mission of the Action STRENGTHENING LOCAL CAPACITIES FOR RESILIENCE AND RECOVERY' Implemented by UNDP

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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Lybia	<u>EU Trust Fund</u>	<u>Expenditure Verification Mission</u>	Delegation Agreement	April 2021- Team Leader in expenditure verification mission of the Action ‘reinforcing international protection and delivery of assistance to refugees, asylum seekers, migrants and vulnerable host communities in Libya’ implemented by UNHCR
Burkina Faso	<u>UNICEF</u>	HACT Financial audit	PCA	June-September 2021 : Technical supervisor responsible for planning, review and focal point of UNICEF for a mission of audit of 11 Implementing partners (NGO and Government entities) Out of the 11 he was a Team leader on 5 audit missions.
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	June-September 2021 : Technical supervisor responsible for planning, review and focal points of UNICEF for a mission of spot check of 30 Implementing partners (NGO and Government entities)
Mali	<u>UNICEF</u>	HACT Micro Assessment	N/A	June 2021 : Technical supervisor responsible for planning, review and focal points of UNICEF for a mission of Micro assessment of 9 Implementing partners (NGO and Government entities)
Lebanon	<u>ENI</u>	UN Verification mission	Délégation/Contribution Agreement	02/2020 -Team Leader on a verification mission of two Managed action by UNDP: ► EU Support to the Lebanese Electoral Assistance Programme (LEAP) for the 2013 Parliamentary Elections (ctr ENPI/2013 316-094); ► EU Support to the Lebanese Electoral Assistance Programme (LEAP) for the 2013 Parliamentary Elections (ctr ENPI/2013 333-144)
Lebanon	<u>ENI</u>	UN Verification mission	Délégation/Contribution Agreement	10/2020 Team Member on a verification mission of three Managed action by UNICEF: ► European Union-UNICEF support to school-aged children affected by the Syria crisis to access learning opportunities and to ensure health care and reduced vulnerabilities of children, women and caregivers in Lebanon; ► Improved access to inclusive learning and child care opportunities in areas affected by the influx of Syrian refugees to Lebanon; ► Improved access to educational and care services for vulnerable groups in areas affected by the influx of refugees from Syria to Lebanon
Liberia	<u>ENI</u>	UN Verification mission	Contribution Agreement	12/2019: Team leader in UN Verification mission of the Project ‘Support to Liberian Decentralisation Support Programme’ implemented by UNDP Liberia. Contribution Agreement FED/2014/339-637
Lebanon	<u>ENI</u>	UN Verification mission	Délégation/Contribution Agreement	9/2019 Team Member on a verification mission of three Managed action by UNHCR: ► ‘Education and Community Support to, and Capacity Building of Refugees from Syrian and Lebanese Host Communities’; ► ENPI/2013/324-423 (ENPI IV) Education and Community Support to, and Capacity Building of Refugees from Syria and Lebanese Host Communities; and ► ENI/2015/369-106 (ENI VI) Supporting vulnerable refugees and Lebanese through support to Public Education and Health Assistance
Mali	<u>UNICEF</u>	Micro assessment	N/a	12/2019: Key expert in a mission of Micro assessment of 19 implementing partners
Mali	UNICEF	<u>Audit</u>	PCA	05/2019: Key expert in the audit of 3 implementing partners



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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Mali	UNICEF	<u>Spot check</u>	PCA	05/2019: Key expert in the spot check of 6 implementing partners
South Sudan	<u>EuropeAid</u> <u>EDF</u>	<u>Verification Mission</u>	Contribution Agreement	05/2018 – Team Leader for the Verification Mission Of An Action Managed By An International Organisation Entitled Agriculture and Food Information System for Decision Support (AFIS) - FAO
Mali	<u>UNICEF</u>	Spot check	PCA	06/2018: Key expert in Spot check mission of 10 implementing partners
Mali	<u>UNICEF</u>	<u>Financial Audit</u>	PCA	09/2018: Key expert in financial audit mission of 16 implementing partners.
Sudan	<u>EuropeAid</u> <u>EDF</u>	<u>Verification Mission</u>	Contribution Agreement	05/2017 - Team Leader in UN Verification mission of UNICEF for the Action “Primary Education Retention Programme (PERP) in Kassala, Gedarf, and Blue Nile states, Sudan” implemented by UNICEF Sudan.”
Sierra Leone	<u>EuropeAid</u>	<u>UN Verification Mission</u>	Financing Agreement	12/2016 - Team Leader in UN Verification mission of the Action « Support to smallholders production and strengthening social protection (2011 / 268-92” implemented by World Food Programme.
Mali	<u>UNICEF</u>	<u>Financial Audit</u>	PCA	09/2017 Key expert in the financial audit missions of 5 Implementing partners.
Mali	<u>UNICEF</u>	<u>Spot check</u>	PCA	06/2017 Team leader in the spot check missions of 6 Implementing partners.
Mali	<u>UNICEF</u>	<u>Financial Audit</u>	PCA	06/2017 Team leader in the financial audit missions of 3 Implementing partners.
Tunisia	<u>EuropeAid</u> <u>ENPI</u>	<u>Verification Mission</u>	Financing Agreement	09/2016- Team member for the verification mission of the Project “ Appui à l’assemblée constituante” implemented by UNDP Tunisia
Ivory Coast	<u>UNFPA</u>	Internal Audit	N/A	6/2015:Team Member as is individual consultant of tbe UNFPA for a Internal audit mission of the UNFPA country office in Ivory Coast.
Togo	EU	UNDP verification Mission	Contribution Agreement	7/2014: Team member in UNDP verification mission of the Project “Projet d’Appui aux Processus Electoraux (PAPE)”.
Jordan	UN WOMEN	Financial audit	Nex Project	2/2014 Team leader in Financial audit of 3 Implementing Partners
Jordan	UNFPA	Financial audit	Nex Project	2/2014:Team leader in Financial audit of 2 Implementing Partners

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Lebanon	UNHCR	Financial audit	UNHCR Agreement	01/2014: Team leader in Financial audit of 5 Implementing Partners
Sudan	UNOPS DFID UK-	Financial and systems audit	Grant Contract	12/2014: Team leader in Financial and systems audit of the project "Darfur Urban Water Supply Project".
Sudan	UNOPS DFID UK-	Financial and systems audit	Grant Contract	3/2014: Team leader in Financial and systems audit of the project « Design and Implement Drought Mitigation Engineering Works in Darfur »
Sudan	UN WOMEN	Financial audit	Nex Project	3/2014: Team leader in Financial audit of 5 Implementing Partners
Morocco	UN Women	Financial audit	NEX project	3/2013: Team member in Financial and systems audit of two Implementing partners executing Projects funded by UN Women.
Sudan	UNFPA	Financial audit	NEX project	2/2013: Team leader in Financial audit of 16 projects managed by governmental and nongovernmental organization
Iraq	UNFPA	Financial audit	NEX project	5/2012: Team leader in Financial audit of 4 Projects implemented 2 NGO and 2 Governmental organisations
Sudan and South Sudan	UNDP	Financial audit	NEX project	1/2012; Team leader in financial Audit of 28 Projects implemented by 19 NGO
Egypt	UNFPA	Financial audit	NEX project	3/2012: Team leader in Financial audit of 6 Implementing partners.
Madagascar	UNICEF	Financial audit	NEX project	7/2012: Team leader in financial audit of 8 Implementing partners of UNICEF
Algeria	UNFPA	Financial audit	NEX project	3/2012: Team leader in financial audit of 1 Project implemented by Ministry of Health
Egypt	UNFPA	Financial audit	NEX project	4/2011: Team leader in financial audit of 6 implementing partners
Syria	UNFPA	Financial audit	NEX project	3/2011: Team leader in financial audit of 4 implementing partners
Sudan	UNFPA	Financial audit	NEX project	2/2011: Team leader in Financial audit of 19 Projects implemented by Governments administration and NGO

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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Haiti	UNFPA	Financial audit	NEX project	3/2011: Team leader in financial audit of 4 implementing partners
Sudan	UNFPA	Financial audit	NEX project	3/2011: Team leader in financial audit of 6 implementing partners
Other Experience in audit, expenditure verification mission for EU funded projects				
Burundi	<u>ENI</u>	<u>Expenditure Verification Mission</u>	Grant Contract	2/2021: Team Leader in expenditure verification mission of the Grant Contract "Bâtir l'avenir : renforcement du rôle des OSC du secteur de l'EFTP à travers la mise en place d'un système partenarial de développement des compétences techniques et professionnelles (DCTP) pour le secteur du BTP"
Palestine	<u>ENI</u>	<u>Expenditure verification +Audit system</u>	Grant Contract	4/2021: Team leader in expenditure verification mission and audit system of two grant contracts: <ul style="list-style-type: none"> ▶ ENI/2017/393-130 : Grant contract "Mapping Sources of Mutual Distrust in Palestinian and Israeli Societies and Politics: role of education, daily life experiences, and exposure to violence" ▶ ENI/2015/371-454 Grant contract " Making Public Opinion a Force for Palestinian-Israeli Peace"
Austria/Jordan	<u>ENI</u>	Expenditure Verification	Service contract	02/2020: Team leader in expenditure verification mission of the project "Technical assistance for public administration reforms for improved service delivery to citizens" Service Contract ENI/2016/375-941
France	<u>EU</u>	Expenditure Verification	Service contract	04/2020: Expenditure verification mission of the service contract intitled "Training and Tutoring for experts of the National Regulatory Authorities and their Technical Support Organisations for Developing or Strengthening their regulatory and technical capabilities" Service Contract N° NSI/2015/363-046
Belgium/Burundi	<u>ENI</u>	Expenditure Verification	Grant Contract	01/2020: Team Leader in expenditure verification mission of the Project "Appui à la gouvernance et aux capacités de valorisation de la production agricole des groupements Pré Coopératifs (GPC) et des sociétés coopératives au service des familles d'agriculteurs " Contrat de subvention DCI-NSAPVD/2015/369-753
Egypt	EuropeAid ENPI	<u>WB Verification Mission</u>	Administration Agreement	04/2019 –Team Member in WB Verification of the Administration Agreement for the Project "Egypt Emergency Employment Project"
Germany/Palestine	EuropeAid ENPI	<u>Expenditure Verification Mission</u>	Service Contract	2/2019- Team Leader in expenditure verification mission of the service contract " Technical Assistance to Improve and Develop the Social Protection System in the occupied Palestinian territories, through Partnership Planning and Institutional Capacity Building" implemented by GOPA
Jordan	<u>EuropeAid</u>	Financial Audit	Service Contract & Grant Contract	04/2018 – Team Member for the Financial Audit of service contract "provision of higher education to syrian youth affected by the crisis in syria and in Jordan" project ENPI/201437732 CRIS contract number: ENI/2015/365710 Financial audit of grant contract "Karama human rights film festival" CRIS contract number: ENI/2015/357-672 - BC/AMTF
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Financial Audit	Grant Contract	09/2017 - Team member in the financial audit mission of the Project entitled "Support to the Department of Statistics for the General Population and Housing Units Census 'ENPI/2011/022-723'"
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Expenditure Verification	Programme Estimate	08/2017 - Team Member in Expenditure verification of a European community financed programme estimate n°4 of the Project "Reinforce and expand the modernization of the services sector in Jordan /SPMII

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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Expenditure Verification	Financing Agreement	01/2017- Team member in Expenditure verification of the Programme Estimate n°1 and 2 of the Project "Support to Democratic Governance Project"
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Expenditure Verification	Programme Estimate	10/2016 - Expenditure verification of a European community financed programme estimate for support to enterprise & export development (JUMP II) ENPI/2008/019-570 Fifth Period Programme Estimate (FPPE) CRIS contract 2013/316-506 - JEDCO
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Financial Audit	Programme Estimate	09/2016 - Financial Audit of Programme Estimate 1 for project Support to the implementation of the Action Plan programme III (SAPP III) ENPI/2011/022-733 Contract 330-734
<u>Egypt</u>	<u>EuropeAid</u> <u>Budget</u>	Financial Audit	Operationnal Grant Contract	07/2016 - Financial Audit of Contract ENPI/2012/288-610 Anna Lindh Foundation phase 3 - operating grant (2011-2014) - ALF
Jordan	<u>EuropeAid</u> <u>Budget</u>	Financial Audit	Programme Estimate	11/2015 - Team Member in 'Audit financier du Devis Programme JEDCO JSMP II – Jordan Services Modernisation Programme (Reinforce and Expand)'
Jordan	<u>EuropeAid</u> <u>ENPI</u>	Financial Audit	Programme Estimate	11/2015 - Team Member in Audit financier du Devis Programme JSMP – Jordan Services Modernisation Programme
Jordan	<u>EuropeAid</u> <u>Budget</u>	Financial Audit	Programme Estimate	11/2015 - Team Member in 'Audit financier du Devis Programme JEDCO JUMP II – Jordan Upgrading Modernization Programme – JEDCO'
Jordan	EU	Financial and systems audit	Programme Estimate	4/2014: Team member in Financial and systems audit of the programme estimate n°1 and 2 of the Project « JEDCO et JUMP I&II »
France/Guinea	<u>FED</u>	Expenditure Verification and Audit systems	Service contract	10/2020: Team leader in Expenditure verification mission and audit systems of the project 'Assistance Technique au Projet d'Appui à la Santé en Guinée' implemented by Conseil Santé.
Tunisia	EuropeAid ENPI	<u>Expenditure</u> <u>Verification</u> <u>Mission</u>	Programme Estimate	12/2020- Team Leader in expenditure verification mission of the PE n°2 of the Project ENPARD
Tunisia	EuropeAid ENPI	<u>Expenditure</u> <u>Verification</u> <u>Mission</u>	Programme Estimate	6/2019- Team Leader in expenditure verification mission of the PE1 of the Project IRADA
Tunisia	EuropeAid ENPI	<u>Expenditure</u> <u>Verification</u> <u>Mission</u>	Programme Estimate	6/2019- Team Leader in expenditure verification mission of the PE1 of the Project ENPARD
Soudan	<u>EU</u>	Financial audit	Délégation Agreement	8/2019: Team Leader in financial audit of the third financial report of the project "Support Migrants and Host Communities in Improving Access to Safe Water and Sanitation- Eastern Sudan-SDN11" implemented by AICS
France/ Sudan	EuropeAid ENPI	<u>Expenditure</u> <u>Verification</u> <u>Mission</u>	Grant Contract	10/2019-Team Leader in expenditure verification mission of the Grant contract for the project " Regional Operational Centre in support of the Khartoum Process and AU-Horn of Africa Initiative (ROCK) implemented by CIVIPOL

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Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Tunisia	EuropeAid ENPI	<u>Expenditure Verification Mission</u>	Grant contract	6/2019- Team Leader in expenditure verification mission of the grant contract of the Project "RENFORCEMENT DU TIERS SECTEUR LOCAL "
Ethiopia	<u>EuropeAid</u>	Financial and system Audit	Grant Contract	3/2018- Team Leader in financial and system audit of the Project " Building Resilience through Integrated Recovery Support to Drought Affected Communities in Somali (Siti Zone) and Afar (Zones 1, 4 & 5) Regions- EDF/2014 /336-935 Implemented by Action Contre la faim and Save the Childrens
Ethiopia	<u>EuropeAid</u>	Financial and system Audit	Grant Contract	3/2018- Team Leader in financial and system audit of the Project " Building Resilience Capacity and Recovery for the Vulnerable Population of Wag Himra Zone, Amhara Region, Ethiopia. EDF/2014/340-882 Implemented by Action Contre la faim and Save the Childrens
Tunisia	<u>EuropeAid ENPI</u>	Expenditure Verification	Grant Agreement	02/2018 –Team Leader in Expenditure Verificiation of the Grant Agreement for the Project "Création et consolidation des Groupements de Développement des Oasis (GDO) de femmes et de jeunes de Gafsa pour la promotion d'activités génératrices de revenus par la valorisation des produits et des sous-produits oasiens' Contrat n°2012/291-802
Tunisia	<u>EuropeAid ENPI</u>	Financial and System Audit	Grant Agreement	02/2018 –Team Leader in Financial and system audit of the Grant agreement " Renforcer la participation pour le développement dans le quartier de Sidi Amor Abada Kairouan" ENPI/2015/362-355
Liberia	Financial Audit	<u>EuropeAid FED</u>	Grant Contract	2017 – Team Member for the Financial Audit Of FED 2013/333-707 Improving Sanitation And Hygiene In Urban And Peri-urban Monrovia - OXFAM
Tunisia	<u>EuropeAid ENPI</u>	Financial Audit	Programme Estimate	09/2016 –Team Leader in Financial audit of the closing Programme Estimate of the Project Programme D'appui A La Competitivite Des Entreprises Et A La Facilitation De L'Acces Au Marche "PCAM" ENPI/2010/241-406 - Devis Programmes 2016 - PCAM
Tunisia	<u>EuropeAid ENPI</u>	Financial Audit	Programme Estimate	05/2016 - Team Member in the audit Financier Concernant Le Projet: Programme D'appui A La Competitivite Des Entreprises Et A La Facilitation De L'Acces Au Marche "PCAM" ENPI/2010/241-406 - Devis Programmes 2014 - 2015 - PCAM
Tunisia	<u>EuropeAid ENPI</u>	Financial Audit	Programme Estimate	04/2016 - Team Member in Expenditure verification of the Programme Estimate 5 of the Project "Programme d'appui à l'Accord d'Association et au Plan d'Action Voisinage (P3A-II) (ENPI/2007/019-073)"
Tunisia	<u>EuropeAid ENPI</u>	Expenditure Verification	Programme Estimate	07/2015 - Expenditure verification of the Programme Estimate 2014 of the programme Entitled "Programme d'appui à la mise en œuvre de l'accord d'association du plan d'action de voisinage»
Tunisia/Belgium	<u>EuropeAid ENPI</u>	Financial Audit	Grant Contract	10/2015 - Team Member of the « Audit Financier Et De Systemes Concernant Le Projet Programme D'Appui a La Societe Civile En Tunisie Pasc Tunisie Contrat De Subvention N°ENPI/2013/320-938 – EPD »
France	EU	Financial and systems audit	Grant Agreement	6/2014: Team member in Financial and system audit of the Grant agreement « Festival International du film des droits de l'homme d'Antananarivo » exécuté par Alliance Association.
Djibouti	UE	Verification assignment	Programme Estiamte	11/2012: Team member in Expenditure verification mission of the project' Appui à l'Odonnateur National du FED-DP1 et 2'

Technical Proposal – Financial audit of the financial report of ‘We Rise’ project

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Burundi	EU	Financial and system audit	Grant contract	10/2011: Team member in financial audit of the Grant Contract" Appui aux services de santé dans les provinces de Cankuzo, Ruyigi, Rutana et Karuzi " managed by nongovernmental organization
Burundi	EU	Financial audit	Grant contract	10/2011: Team member in financial audit of the Grant Contract" prolongation et extension du FBP dans les provinces de Cankuzo, Ruyigi, Rutana, Karuzi, Makamba et Bururi " managed by nongovernmental organization
Burundi	EU	Financial audit	Grant contract	10/2011: Team member in financial audit of the grant contract" Appui aux programmes de santé de base dans la province sanitaire de Bubanza" managed by nongovernmental organization
Burundi	EU	Financial audit	Grant contract	10/2011: Team member in financial audit of the grant contract" Appui aux programmes de santé de base dans la province sanitaire de Makamba" managed by non gouvernemental organisation
Eritrea	EU	Financial and systems audit	Programme Estimate	11/2011: Team member inf financial and systems audit of the project "Support to the Agriculture Sector/Food Security in Eritrea" Implemented by the Ministry of Agriculture of Eritrea
Syria	AIDCO EU	Financial audit and revue of procurement	Grant contract	1/2011: Team member in financial audit of the project "Health Sector Modernisation Programme – HSMP"
Experience in audit/verification with other donors				
Tunisia	<u>EU/AFD</u>	Financial audit	Service contract	09/2020: Team leader in financial audit of the Project CTN 1215 « Gestion Locale des Migrations » implemented by Mercy Corps.
Tunisia	<u>Coopération Monégasque</u>	Financial audit	Grant Contract	09/2020: Team leader in financial audit of the Project Programme d'actions en faveur des familles vulnérables de la région de Siliana en Tunisie » (2018-2020) implemented by SOS Village
France	Organsiation International de la francophonie	<u>Gap Analysis</u>	N/a	11/2019: Team Member in GAP Analysis mission of the OIF. The pupose of the mission is to analyse the internal control system of the OIF and identify the GAP with the requested procedures by the European Union in the planned Pillar assesement exercice
Djibouti	ACBF	Financial Audit	Grant Contract	05/2017 - Team Leader for the audit of the Project GFID for the 2016 fiscal year.
Djibouti	<u>World Bank</u>	Financial Audit	N/A	09/2016 - Team Leader for the audit of the Project GFID for the 2015 fiscal year.
Djibouti	<u>World Bank</u>	Financial Audit	Grant contract	02/2015 - Financial audit of the Project entitled 'Projet de Renforcement de la Gouvernance Financière et de la Transparence à Djibouti (GFID)'
Tanzania	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	8/2014: Team Leader in Financial audit and post review of procurement of the project "Arusha Strategic Sanitation Plan Preparation".
Morocco	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	11/2013: Team leader in Financial audit and post review of procurement of the project "Projet Pilote de Recharge Artificielle de la Nappe du Haouz à partir de l'Oued Ghmat »

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Tunisia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	4/2013: Team leader in Financial and systems audit & ex-post procurement review of the project "Projet de système d'information nationale sur l'Eau (SINEAU)".
Tunisia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	4/2013 Team leader in Financial and systems audit & ex-post procurement review of the project 'Projet d'élaboration de la vision et de la stratégie EAU 2050'.
Tunisia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	09/2012: Team Member in Financial and systems audit of the project entitled 'Gestion intégrée et concertée des ressources en eau du Système aquifère d'Iullemeden-Taoudéni/Tanezrouft et le fleuve Niger'
Morocco	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	06/2012: Team member in financial audit and post review of procurement of the project "Projet Pilote de Recharge Artificielle de la Nappe du Haouz à partir de l'Oued Ghmat »
Gambia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	5/2013: Team leader in Financial and systems audit & ex-post procurement review of the project " " Support to National Water Sector Reform".
Mali	GIZ	Preparation of EITI report	N/A	11/2013: Team leader in the Preparation of the fifth Extractive Industries Transparency Initiative (EITI) Report for Mali
Mali	World BANK	Preparation of EITI report	N/A	10/2012 Team member in the Preparation of the Fourth Extractive Industries Transparency Initiative (EITI) Report for Mali
Mali	World BANK	Preparation of EITI report	N/A	11/2011: Team member in the mission of the Preparation of the Third Extractive Industries Transparency Initiative (EITI) Report for Mali
Niger- Mali	DFID UK	Financial Audit	Grant Contract	06/2016 - Team Leader in the audit of the Project BRACED implemented by CRS Niger.
Niger	Ministry of Foreign Affairs in NORWAY	Financial Audit	Contribution Agreement	03/2017- Team Leader in the audit of the Project 'Family in Diffa' implemented by CRS Niger.
Mali	Government of MALI	Preparation of EITI report	N/A	09/2014: Preparation of the sixth Extractive Industries Transparency Initiative (EITI) Report for Mali
Niger/Mali	<u>Dfid UK</u>	Financial audit	Grant Agreement	07/2018: Team leader in the financial audit of the third financial report of the project BRACED implemented by CRS Niger.
Liberia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	4/2013: Team leader in Financial and systems audit & ex-post procurement review of the project Water Sector Reform and Capacity Building Study.
Liberia	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	4/2013: Team leader in Financial and systems audit & ex-post procurement review of the project Monrovia Expansion and Rehabilitation of the three county capitals water supply and sanitation study

Technical Proposal – Financial audit of the financial report of ‘We Rise’ project

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Ghana	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	5/2013: Team leader in Financial and systems audit & ex-post procurement review of the project “Re-optimization and Reoperation Study of Akosombo and Kpong Dams”
Ghana	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	5/2013: Team leader in Financial and systems audit & ex-post procurement review of the project “Design for reuse: Harvesting the Value of Effluent and Nutrients for Sustaining the Operation of Sanitation Facilities”.
Ghana	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	5/2013: Team leader in Financial and systems audit & ex-post procurement review of the project “Improved Sanitation and Water Supply Service Delivery”
Egypt	African Development Bank	Financial and systems audit and post review of procurement	Grant Contract	01/2012 Team leader in Financial and systems audit & ex-post procurement review of the project entitled “Monitoring and Evaluation for Water in North Africa (MEWINA)”
Other experience				
Tunisia			Statutory audit	<p>2006 to 2010 Several statutory audit in the financial sector of :</p> <ul style="list-style-type: none"> ▶ UIB ; ▶ BTK Bank ; ▶ QNB ▶ EI ISTIFA <p>2006 to 2010 Several statutory audit in the industrial sector of :</p> <ul style="list-style-type: none"> ▶ SOFIMA Filtres (Group UFI) ; ▶ Cimenterie Enfidha (Group Portland) ▶ Plastic Electromecanic Company ▶ Cimenterie Jbal Oust (Group CIMPOR) <p>2006 to 2010 Several statutory audit in the service sector of :</p> <p>Statutory audit in the industrial sector of :</p> <ul style="list-style-type: none"> ▶ TIS informatique ▶ Hôtel SOGES ▶ Consortium Tuniso Koweïtien de Développement
Tunisia/Mauritania			Due diligence and Evaluation	<p>Due diligence and financial evaluation of:</p> <ul style="list-style-type: none"> ▶ MIP ▶ BACIM Bank Mauritania (2007) ▶ Nouvel Air (2007)

29. CURRENT AND PREVIOUS EMPLOYMENT AND PROFESSIONAL EXPERIENCE:

From (date) - to (date)	Place	Firm	Function	Description
09/2014 – to current	Tunis	AWT	Partner	Audit of Projects
6/2016 to current	Tunis	EY Belgium	Individual consultant	Individual consultant on EU audit
01/2011-09/2014	Tunis-London	Moore Stephens	Senior Auditor	Audit of Project funded by EU and United Nations agencies in Africa and the Arab region
10/2006 – 12/2010	Tunis	Deloitte	Manager	Statutory audit, due diligence and valuation

30. OTHER USEFUL INFORMATION: (publications, particular qualifications or skills, etc.)



- ▶ Attended the 3-days internal training session organised by EY Brussels on "EuropeAid audits" for EY Managers and Senior Managers in June 2020. The objective of this training was to receive a complete briefing on specific rules and audit techniques applicable to audits of External-aid funded projects, mainly in the context of the Audit Framework Contract 2018."
- ▶ Attended the 2 days external training sessions of 'Loie de finance 2020, 2019 and 2018 organised by AWT in January 2020, 2019 and 2018
- ▶ Attend the 3 days external training sessions for the rules of transfer pricing.
- ▶ Attended a seminar organised by the central bank of tunisia for the new rules of foreign companies

Publication of doing business in Tunisia for Antea network.

Curriculum vitae

31. **LAST NAME, FIRST NAME(s):** Abdouli Asma
 32. **HOME ADDRESS:** Apt B3.2 Résidence les pins, Bayrem Tounsi, Bardo, Tunis
 33. **DATE AND PLACE OF BIRTH:** 16 July 1994, Sidi Bouzid-Tunisia
 34. **NATIONALITY(IES):** Tunisian
 35. **EDUCATION AND RELEVANT TRAINING:**

Institute (from (date) - to (date))	Title or certificate obtained:
IHEC - Tunis 09/2016-03/2019	Master degree in accounting
ESC-Sfax 09/2013-06/2016	Fundamental license in accounting

36. **LINGUISTIC SKILLS:** Indicate the skill level on a scale between 1 and 5 (1 - excellent; 5 – basic knowledge)

Language	Reading	Speaking	Writing
Arabic	1	1	1
French	1	1	1
English	2	2	2

37. **MEMBERSHIP OF A PROFESSIONAL ORGANISATION:**

▶ NA

38. **NUMBER OF YEARS OF EXPERIENCE IN THE FIELD OF AUDIT:** 1 year and 4 months

39. **SPECIALISATION:**

- ▶ Audit of donor-funded projects and the public sector; statutory audit experience
 ▶ Experience with expenditure verification mission.
 ▶ Experience with the International organisation.
 ▶ Experience with HACT system.

40. **OTHER SKILLS: (e.g.: computing skills, etc.)**

▶ Excel, Word, Power Point, SPSS, STATA.

41. **PRESENT POSITION IN THE FIRM:** Audit assistant

42. **NUMBER OF YEARS IN THE PRESENT FIRM:** 1 year and 2 months

43. **SPECIFIC EXPERIENCE IN GEOGRAPHIC REGIONS:**

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Experience with AICS Soudan				
Sudan	<u>ENI</u>	<u>Financial audit</u>	Délégation/Contribution Agreement	Ongoing: Team Member in financial audit of the fifth financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS
Soudan	<u>EU</u>	Financial audit	Délégation Agreement	Ongoing: Team Member in financial audit of the fourth financial report of the project "Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan- T05-EUTF-HOA-SDN-13-01" implemented by AICS

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Soudan	<u>EU</u>	Expenditure verification	Delegation Agreement	2020-Team member in the Financial and system audit mission of the Project « Strengthening resilience for refugees, IDPs and host communities in Eastern Sudan-T05-EUTF-HOA-SDN-13-01 » funded by the European Commission and executed by the Italian Technical Cooperation.».
Experience in the audit of the project / implementing partners				
Iraq	<u>EU</u>	Expenditure verification	Delegation agreement	Ongoing: Team member in expenditure verification mission of the Project entitled " "Funding Facility for Stabilization"
Iraq	<u>EU</u>	Expenditure verification	Delegation agreement	Ongoing: Team member in expenditure verification mission of the Project entitled "Support to agricultural livelihoods of rural and peri-urban returnees and communities in Ninevah Governorate, Iraq" implemented by FAO
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	June 2021 – Team Member in a spot check mission of the implementing partner NGO « The NGO Centre d'Information De Formation Et D Etudes Sur Le Budget ».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	July 2021 – Team Member in a spot check mission of the implementing partner « Association Construisons Ensemble Recherche Sur Les Citoyennetes En Transformation ».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	July 2021 – Team Member in a spot check mission of the implementing partner: the NGO « HELP HILFE ZUR SELBSTHILFE HELP ».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	August 2021 – Team Member in a spot check mission of the implementing partner: the NGO « Groupe De Recherche Et D Echanges Echnologique».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	August 2021 – Team Member in a spot check mission of the implementing partner NGO « CONSORTIUM KEOOGO SOS MEDECINS ALIM».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	August 2021 – Team Member in a spot check mission of the implementing partner « Institut Supérieur Des Sciences de la Population».
Burkina Faso	<u>UNICEF</u>	HACT Spot check	PCA	August 2021 – Team Member in a spot check mission of the implementing partner NGO « International Emergency and Develop Aid Ieda Relief».
Burkina Faso	<u>UNICEF</u>	HACT Financial audit	PCA	June 2021- Team Member in an audit mission of the implementing partner the national NGO « MWANGAZA ACTION ».
Burkina Faso	<u>UNICEF</u>	HACT Financial audit	PCA	June 2021 – Team Member in an audit mission of the implementing partner the NGO « WATERAID».
Other experience in the statutory audit of private companies				

Country	Origin of Funding	Type of Engagement	Type of Contract	Project Description
Tunisia	Statutory audit	<u>NA</u>	<u>NA</u>	2020-2021: Statutory audit and assessment of internal control system of several private companies operating in manufacturing and services sector: KENZA Représentations SARL ; STAG SA ; Tritux Sarl Precisium SSA SA ; Maison de senteurs Suarl ; Maison de senteurs distribution Sarl ; Near Team Tunisie Sarl. Simef electrecs Sarl.

44. CURRENT AND PREVIOUS EMPLOYMENT AND PROFESSIONAL EXPERIENCE:

From (date) - to (date)	Place	Firm	Function	Description
09/2020 – to current	Tunis	AWT	Auditor	Statutory audit, due diligence and valuation. Audit of Project funded by EU and United Nations agencies in Africa.

45. OTHER USEFUL INFORMATION: (publications, particular qualifications or skills, etc.)

- ▶ Attending the external training sessions of "Loi des finances 2021", organised by AWT in January 2021.
- ▶ Publication of the article "Family presence in the firm's capital and external auditor choice: Evidence from French listed firms" in "Journal of Accounting and Management Information Systems", June 2020.
- ▶ Attending the fourth edition of the laboratory LIGUE international conference «Deep Transformations and the Future of the Organizations » and presentation of the article "Family presence in the firm's capital and external auditor choice: Evidence from French listed firms" in December 2020.

Annex I: Registration certificate in the Tunisian National Board of chartered accountants

ORDRE DES EXPERTS
COMPTABLES DE TUNISIE



هيئة الخبراء المحاسبين
بالبلاد التونسية

Tunis, le 11 septembre 2021

N/Ref. : SB/TK/2865/2021

ATTESTATION D'INSCRIPTION
EN QUALITE DE SOCIETE D'EXPERTISE COMPTABLE

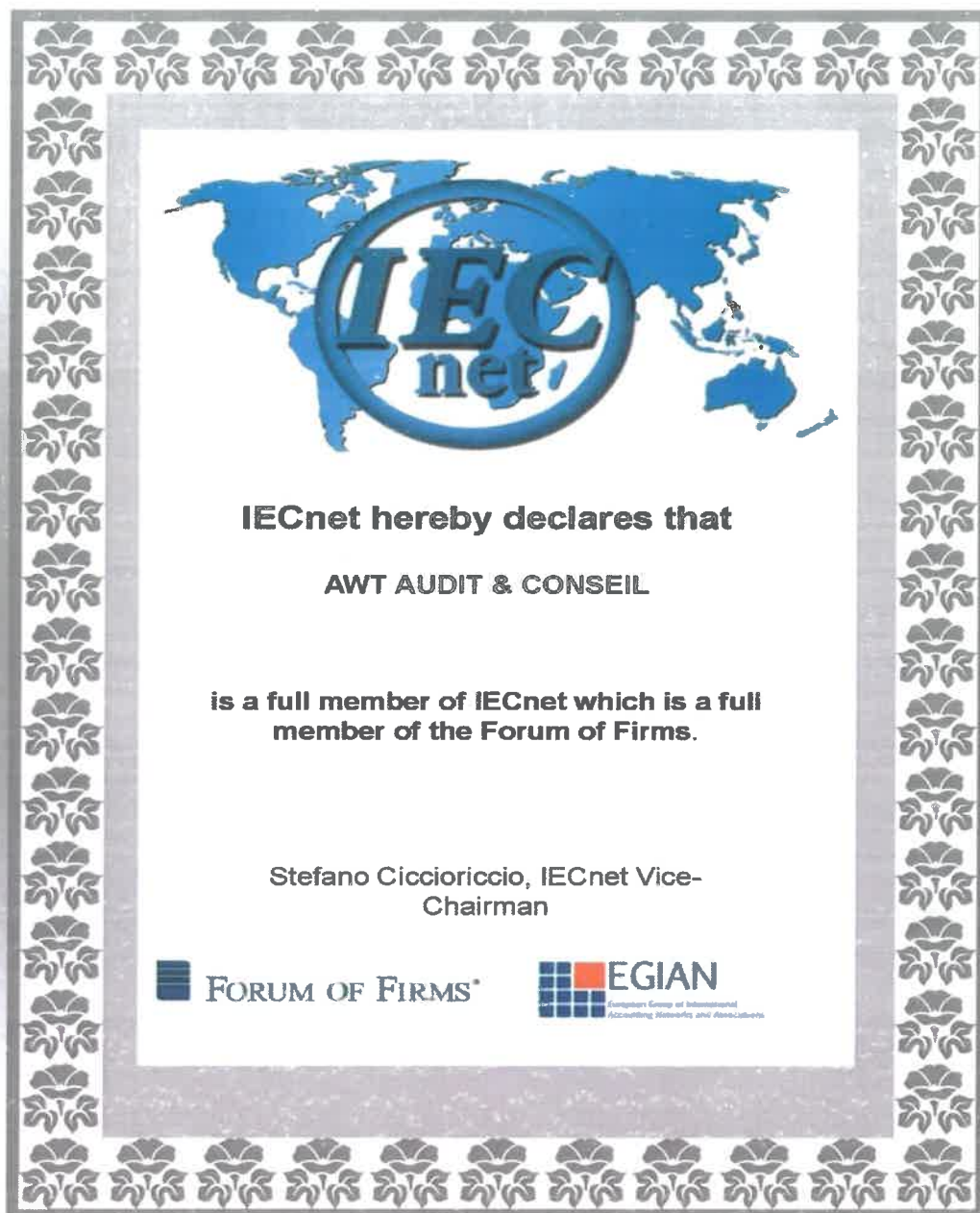
Le Conseil de l'Ordre des Experts Comptables de Tunisie atteste par la présente que la Société à Responsabilité Limitée AWT AUDIT & CONSEIL est inscrite au Tableau de l'Ordre en qualité de Société d'Expertise Comptable sous le matricule 2146 depuis le 4 mai 2005 dont le gérant est Monsieur Wassim TURKI.

Cette attestation est délivrée au gérant de ladite société pour servir et valoir ce que de droit.

Le Secrétaire Général
Skander BOUSNINA

95 Avenue Mohamed V - 1002 Tunis - Tunisie 1002 تونس - شارع محمد الخامس
Tél. : (216) 71 84 84 85 / 71 84 84 81 - Fax : (216) 71 84 92 93 - E. Mail : oec@placet.tn - Site web : www.oec.tn

Annex II: Registration certificate in the international Network of Auditing IEC NET



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معلومات تخص الإدارة

الرسم و الملصق	التجسيرة	الجمهورية
وسم الشركة	توسمة	وطني

معلومات إضافية حول الوضعية القانونية

بتاريخ 14 جويلية 2021 تم ايداع الموائم المالية لسنة 2020 محبة عائلة محبة في كشوراء بتاريخ 28/07/2019 تم ايداع الموائم المالية لسنة 2019 بتاريخ 09/09/2019 تم ايداع الموائم المالية لتسويات 2016-2017 و 2018 و ايداع متمم كشوراء بتاريخ 19/12/2018 تم ايداع ملف في تغيير العنوان بتاريخ 16/03/2017 تم ايداع ملف في اقرار بيع في رأس المال في 2016/11/09 تم ايداع ملف في اقرار بيع في رأس المال بتاريخ 2014/06/30 تم ايداع الموائم المالية لسنة 2010 والذريع في رأس المال بتاريخ 31/12/2008 تم ايداع كشوراء جسيمة في اقرار بيع في رأس المال الشركة وسجل اذالة حصص والحواركة المالية لسنة 2006 و2006
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معلومات تخص التفتيدات والتدريجات

التاريخ	نوع التفتيد أو التدريج
14/07/2021	ايداع الموائم المالية
28/07/2020	ايداع الموائم المالية
29/07/2020	إضافة أو تحيين كشوراء
09/12/2019	إضافة أو تحيين كشوراء
09/12/2019	ايداع الموائم المالية
19/12/2018	تغيير العنوان
16/03/2017	تغيير رأس المال
09/11/2016	تغيير رأس المال
30/06/2014	تغيير رأس المال
30/06/2014	ايداع الموائم المالية
12/01/2011	ملف ذات مضمونة
31/12/2008	ايداع الموائم المالية
31/12/2008	إضافة أو تحيين كشوراء
31/12/2008	تغيير رأس المال
26/03/2007	اقرار بيع رأس المال

التعليق : هذا المضمون بين حالة العمل وقت استخراجه ويتضمن كل ما يخصه إلكترونيا دون اذوية التحليل المعادي

ⁱ Country in which the legal entity is registered.

ⁱⁱ To be completed by all key experts.

ⁱⁱⁱ The engagement of an expert is confirmed if the expert is committed to work as a key expert under a signed contract financed by the EU general budget or the EDF or if he/she is a key expert in a tender which has received a notification of award. The date of confirmation of the engagement in the latter case is that of the notification of award to the Contractor.

¹⁸ Only the proportion carried out by the legal entity may be used as reference.

^{iv} To be completed by all key experts.

^v The engagement of an expert is confirmed if the expert is committed to work as a key expert under a signed contract financed by the EU general budget or the EDF or if he/she is a key expert in a tender

which has received a notification of award. The date of confirmation of the engagement in the latter case is that of the notification of award to the Contractor.

¹⁸ Only the proportion carried out by the legal entity may be used as reference.

^{vi} To be completed by all key experts.

^{vii} The engagement of an expert is confirmed if the expert is committed to work as a key expert under a signed contract financed by the EU general budget or the EDF or if he/she is a key expert in a tender which has received a notification of award. The date of confirmation of the engagement in the latter case is that of the notification of award to the Contractor.

¹⁸ Only the proportion carried out by the legal entity may be used as reference.



ANNEX V: BUDGET

Global price: 4.450,00 EUR

Category	Unit	Rate EUR	Number	Total Eur
Planning and reporting				
Malek Fourati	day	550	2,50	1.375,00
Wassim Turki	day	600	0,25	150,00
Fieldwork				
Malek Fourati	day	550	3,00	1.650,00
Asma Abdouli	day	300	4,25	1.275,00
Total Financial proposal				4.450,00

Wassim TURKI

Managing Partner


P/ AWT AUDIT & CONSEIL

Wassim TURKI


Abdelhamid ibn Badis, Boulevard 1000 - Tunis
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MF: 910396/A/A/M/000



