



## NOTICE FOR SELECTION OF A PRIVATE EXTERNAL AUDITOR

### HELIOS Project enHancingthEsocial Inclusion Of neets (A\_A.3.1\_0155 ) C.U.P. E45G1800050004

**Fisheries and Blue Growth District – Cosvap** is a Partner of the EU Funding project **"HELIOS – enHancing thE social Inclusion Of neets"**.

The project total budget is € 2.791.437,46€ and it is financed for an amount of € 2.512.293,72 (90%) by the European Union (ENI CBC MED 2014-2020 Programme) through the European Neighborhood and Partnership Instrument.

**HELIOS project** aims to help tackle social exclusion and poverty amongst vulnerable groups by identifying the sector with greatest potential for growth and by providing marketable skills to NEETs to meet those sector needs through training activities and cross-border traineeships in companies.

**Fisheries and Blue Growth District - Cosvap** participates in the consortium composed by the following partners: ARCES Association (Italy), Action Against Hunger (Spain), Institute of Entrepreneurship Development (Greece), Tunisian Union of Agriculture and Fishery (Tunisia), University College of Applied Sciences Planning and External Relations Affairs (Palestine) and The National Center for Agricultural Research and Extension (Jordan). The HELIOS partners believe that the "NEET phenomenon" can be tackled and reduced through the implementation of concrete actions, such as training, coaching, tutoring and sharing of best practices between partners in two of the most relevant sectors of the Euro Mediterranean economy (i.e. Blue and Circular economy) which can generate hundreds of thousands of jobs for young people and women in the Mediterranean countries.

The project implementation period is 36 months (starting date 1/09/2019 – ending date 1/09/2022).

#### 1. SCOPE

This invitation to tender is addressed to reputable audit firms or individuals, here in after referred to as **candidates**, to deliver the expenditure and revenue verification reports to the **Fisheries and Blue Growth District - Cosvap**, with its annexes, following the templates and procedures established in the **Annexes** mentioned in the Contract between the **Fisheries and Blue Growth District - Cosvap** and the Auditor.

#### 2. RESPONSABILITIES



The tasks of the Auditor appointed by the **Fisheries and Blue Growth District - Cosvap** are detailed below:

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

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

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

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



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

It is compulsory for the Auditor to use **the Model Report** for the expenditure and revenue verification which will be distributed by the Fisheries and Blue Growth District - Cosvap to the **Auditor** after the signature of the Contract between the two parties.

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

A consolidated EVR, including the results of the verifications carried out by all partners' auditors shall be fill-in by the **Auditor** of the **Fisheries and Blue Growth District - Cosvap** .

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

The **Fisheries and Blue Growth District - Cosvap** shall grant the **Auditor** all access rights necessary for the verification under the same conditions than the ones mentioned in Art. 16.4 of the Grant Contract.

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

### 3. REQUIREMENTS

#### **Integrity**

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



a) have been subjected to preventive measures ordered by the judicial authority provided for in articles 6 and 67 of Legislative Decree September 6, 2011, n. 159 and subsequent modifications, without prejudice to the effects of rehabilitation

b) have a state of legal interdiction or temporary interdiction from the executive offices of legal persons and companies or perpetual interdiction from public offices or for a duration of more than three years, without prejudice to the effects of rehabilitation

c) have been sentenced, with an irrevocable sentence, without prejudice to the effects of rehabilitation, or with an irrevocable sentence applying the penalty referred to in article 444, paragraph 2, of the criminal procedure code, without prejudice to the effects of rehabilitation:

1. under penalty of imprisonment for one of the crimes provided for by the rules governing insurance, banking, financial activities, as well as the rules relating to payment instruments
2. to imprisonment for a period of not less than one year for a crime against the public administration, against the administration of justice, against public faith, against property, against public order, against the public economy, industry and commerce or for a tax offense
3. to imprisonment for one of the crimes provided for in title XI, book V of the civil code and in the Royal Decree of 16 March 1942, no. 267
4. imprisonment for a period of not less than two years for any other culpable crime

d) have been declared bankrupt, without prejudice to the cessation of the effects of the bankruptcy pursuant to Royal Decree of 16 March 1942, no. 267, or has held the position of chairman, director with delegation of powers, general manager, Auditor of companies or entities that have been subject to bankruptcy procedures, arrangement with creditors or compulsory administrative liquidation, at least for the three years preceding the adoption of the related provisions, it being understood that the impediment lasts up to five years following the adoption of the measures themselves.

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



## Professionalism

The appointed **Auditor** must:

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

## Independence

The appointed **Auditor** must not be involved with the **Fisheries and Blue Growth District - Cosvap** who confers the assignment in any of the following situations:

- direct participation or of its family members, current or referred to the previous three-year period, to the administrative, control and general management bodies: 1) of the beneficiary/company that confers the mandate or its parent company; 2) companies that directly or indirectly hold more than 20% of the voting rights in the beneficiary/ transferring company or its parent company
- existence, current or referring to the previous three-year period, of other business relationships, or of commitments to establish such relationships, with the beneficiary/ company that confers the assignment or with its parent company, with the exception of control activities; in particular, to have carried out any activity of execution of works or supply of goods and services in favor of the Beneficiary of the operation in the three years preceding the assignment of the control activity of said operation nor of having been a customer of such company within of said three-year period
- recurrence of any other situation, different from those represented in letters a) and b), suitable to compromise or in any case to condition the independence of the controller
- simultaneous assumption of the control assignment of the beneficiary / company that confers the assignment and its parent
- be a family member of the beneficiary who gives the assignment
- have business relationships deriving from belonging to the same organized professional structure, however named, in the context of which control activities are carried out, for any reason, including independent collaboration and dependent work, or to any other entity of an economic nature suitable for establishing interest or otherwise sharing interests.



Once the appointed **Auditor** has ceased to function, he cannot become a member of the administrative and general management bodies of the beneficiary/company that allocates the assignment before three years have elapsed.

For the purpose of ascertaining the possession of the independence requirements, upon acceptance of the assignment, the **Auditor** must submit, to the **Fisheries and Blue Growth District - Cosvap** who gives the assignment, a substitutive declaration of notarial deed, pursuant to national legislation, based on the which certifies that you have no direct and/or indirect shareholdings in the company that confers the assignment and/or one of its parent companies; not to have carried out any activity for the execution of works or for the supply of goods and services in the three-year period preceding the assignment of the control activity of said operation (or said transactions) or to have been customers of such Beneficiary (or, possibly, of such Beneficiaries) within the same three-year period.

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

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

#### 4. KNOWLEDGE OF THE PROGRAMME LANGUAGES

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

For the purpose of determining possession of this requirement, the **Auditor** must submit to the **Fisheries and Blue Growth District - Cosvap** who allocates the assignment a substitutive declaration of a notary deed, pursuant to national legislation, accompanied by any certificates.





## **5. DURATION AND ASSIGNMENT**

The assignment has a duration of **36 months**, starting from the date of stipulation of the Contract between the **Fisheries and Blue Growth District - Cosvap** and the **Auditor**. The gross fee, including taxes, social security and welfare charges, is **Euro 3.400,00**.

## **6. PRESENTATION OF APPLICATIONS AND SELECTION PROCEDURES**

The application form must be drawn up according to the model attached (Attachment A), dated and signed by the candidate (original, scanned and/or digital signatures are allowed), with attached professional **curriculum Europass or a company profile**, duly signed, together with a photocopy of a valid identity document.

The application must be sent by email to the following addresses:

- Mrs. Angelita Marino (Project Manager) - [angelitamarino.distrettopesca@gmail.com](mailto:angelitamarino.distrettopesca@gmail.com)
- Fisheries and Blue Growth District - Cosvap – [distrettopesca@gmail.com](mailto:distrettopesca@gmail.com)

The e-mail object must include "**SELECTION OF A PRIVATE EXTERNAL AUDITOR – HELIOS PROJECT**".

The **deadline** for submitting applications is **April 20<sup>th</sup>, 2020 at 1pm (Italy Local time)**.

Only candidates with the profile deemed most interesting and meeting the indicated requirements will be invited to take a cognitive interview at **Fisheries and Blue Growth District - Cosvap**'s premises.

## **7. TREATMENT OF PERSONAL DATA**

The data that will come into the possession of **Fisheries and Blue Growth District - Cosvap**, will be processed pursuant to and for the purposes of Legislative Decree 196/2003 and in compliance with article 13 and article 14 of Regulation (EU) no. 2016/679 of the European Parliament and of the Council of 27 April 2016 relating to the protection of individuals with regard to the processing of personal data, as well as to the free movement of such data (general data protection regulation, hereinafter also referred to as "regulation" or "GDPR") and which repeals Directive 95/46 / EC.