

**APPENDIX I**  
**TECHNICAL AND PROFESSIONAL CAPACITY**  
**LIST OF KEY EXPERTS**

Ref. No. 05-6-2-1/26

External Audit

## LIST OF KEY EXPERTS

1 Seq. nr - Name	2 Current position / Expert category	3 Age /	4 Qualifications and training	5 Experience (incl. number of years/months)	6 English Language skills
1 –Name/Surname  <b>EXAMPLE</b>	Partner  Category 1	... /	1 Chartered Accountant (ACA). Member of the Institute of Chartered Accountants qualification:  2 ACCA (the Association of Chartered Certified Accountants). ACCA qualification: ...year	Audit experience (years / months): ... years / ... months.  This is a summary description of the audit experience of .. He/She has more than ....years of audit experience. He has substantial experience with .....and this is considered to be particularly useful for the type of engagements required .	Scale 1-5  (five is the best)
2 –Name/Surname  <b>EXAMPLE</b>	Manager/Senior Audit Manager /  Category 2	... /	1 ACCA (the Association of Chartered Certified Accountants). ACCA qualification: year  2 CIA (Institute of Internal Auditors). CIA qualification:	Audit experience (years / months): ... years / .....months.  This is a summary description of the audit experience of .. He/She has more than .... years of audit experience. She /hehas substantial experience with .....and this is considered to be particularly useful for the type of engagements required under	
3- Name/Surname  Example	Manager/Senior Audit Manager  Category 2	.....			
4- Name/Surname  Example	Junior Auditor				
5- Name/Surname  Example	Junior Auditor				
5- Name/Surname	Junior Auditor				

Example					

## General explanations

The information in lines 1 and 2 of the above table serves as example.

The table should include **minimum 5 and maximum 8 key experts**.

Information in the above table should **only be provided in summarised form**. This is particularly relevant for the information in column 4 *Qualifications and training* and column 5 *Experience*. The information in these columns should not exceed more than one page. Consequently, maximum one page of information can be used for each key expert. Further relevant details can be provided in the CVs of each key expert.

Key experts proposed should be category 1 or category 2 or category 3 experts who are proposed for providing audit services whose participation in these engagements will be essential.

### Category 1 – Audit Partner

An audit partner should be a highly qualified expert with a relevant professional qualification and assuming or having assumed senior and managerial responsibilities in public audit practice.

He/she should be a member of a national accounting or auditing body or institution. He/she must have at least 12 years of professional experience as a professional Auditor or accountant in public audit practice. Experience with working with the recipient countries of Community external aid will also be taken into account.

An audit partner, or another person in a position similar to that of a partner, is the person of the audit firm who is responsible for the audit and its performance, and for the report that is issued on behalf of the firm. He/she has the appropriate authority from a professional, legal or regulatory body and is authorized to certify accounts by the laws of the country in which the audit firm is registered.

### Category 2 - Audit Manager

Audit managers should be qualified experts with a relevant university degree or professional qualification. They should have at least 6 years' experience as a professional auditor or accountant in public audit practice including relevant managerial experience of leading audit teams.

### Column explanations

(1) The **minimum** number of key experts should be **5**. The **maximum** number of key experts should be **8**.

(2) The current position of the expert should be the regular title of the position, function as used in the audit firm. Examples: Partner, senior audit manager, audit manager etc.

The expert category should be **CAT 1, CAT 2 or CAT 3** and this must be coherent with the information on qualification and experience in columns 4 and 5.

(3) This should only be completed for:

**Qualifications** which are directly relevant for auditing and where an audit qualification or certificate has effectively been obtained.

The year in which the qualification / certificate has been obtained should be indicated.

(4) **Experience** should refer to the total audit experience effectively obtained in audit functions in the private or public sector. The number of years of audit experience obtained must be indicated in years / months.

**Experience obtained must be relevant for the audit engagements described in Section 5 of the Bidder Dossier.**

(5) **Language skills.** Working language of the DPPI SEE Secretariat is English; therefore written and oral commands in English language knowledge are mandatory.

**Note: CV of each key experts should be attached to this Appendix (please use EU CV Model)**