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**Disaster Preparedness and Prevention Initiative  
for South–Eastern Europe**

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**REF. NO. 05-6-2-1/26**

**Public Call  
for  
EXTERNAL AUDIT SERVICES**

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## 1. SUBJECT OF THE PUBLIC CALL

Subject of the call is the procurement of external audit services. It refers to following:

- a. External Audit for the DPPI SEE Secretariat.
- b. Full Scope Audit of the financial statements for the financial year 2025 (budget per year of € 250.000,00) as per the Terms of Reference Annex I of this document.

### TIMETABLE

ACTION	DATE
Invitation to Public call issued on	21 January 2026
Deadline for any clarification requests to the Contracting Authority	29 January 2026
Last date on which clarifications are issued by the Contracting Authority	30 January 2026
Deadline for submission of public calls	05 February 2026

## 2. PARTICIPATION

Participation in this public call procedure is open to the respective audit companies. The bidder should have **strong international experience** in conducting auditing services of the international organizations applying International Standards on Auditing (ISAs) and International Financial Reporting Standards (IFRS).

## 3. CONTENTS OF BIDS

The offers, all correspondence and documents related to the public call exchanged by the bidder and the Contracting Authority must be written in English.

Supporting documents and printed literature furnished by the bidder may be in another language, provided they are accompanied by a translation into the language of the procedure. For the purposes of interpretation of the public call, the language of the procedure will prevail.

## 4. TECHNICAL OFFER

The Technical Offer must include the following documents:

- Organization and Methodology: a detailed description of the organization, methodology, audit strategy and the teams of key experts the bidder intends to use for delivering auditing services.  
Where deemed necessary or appropriate the bidder may provide other documents to explain or illustrate the information set out in the above-mentioned document. For example: diagrams which illustrate the organization and network/branches of the bidder, technical audit or operating manuals (or extracts) etc.
- Timetable of activities
  - a) Ensure that team for audit is available based on the request
  - b) To propose the maximum time to present the audit report upon the completion of field work
- A detailed composition of the team. For this purpose, bidders shall complete the

document

*Key experts in Appendix I*, in accordance with the instructions in that document.

- List of Implemented Audits of the company **Appendix II**, in accordance with the instructions in that document.

**The technical quality of the public call will be evaluated based on the bidder's organization and methodology, timetable and the information about the proposed team of key experts.**

In addition to the above, the following administrative documents need to be submitted:

- Service Public call Submission Form (**Appendix III**).

## **5. FINANCIAL OFFER**

Financial Offer for the Full Scope Audit and Expenditure Verification of the DPPI SEE Secretariat, in accordance with the Terms of Reference (Annex I) and List of Implemented Audits (Appendix II).

The Financial Offer must include the following elements:

- Fee rates for assignments.

The budget breakdown should reflect the following:

- All figures should be expressed in EUR.
- Lump sum for the assignment should be indicated.
- Breakdowns in terms per cost and activity category should be provided.
- VAT amount, if applicable, should be presented.

## **6. PERIOD DURING WHICH BIDS ARE BINDING**

Bidders are bound by their bids for 45 days after the expiry of the deadline for the submission of bids. In exceptional cases, before the period of validity expires, the Contracting Authority may ask bidders to extend the period for a specific number of days, which may not exceed 7 days.

## **7. ADDITIONAL INFORMATION BEFORE THE DEADLINE FOR SUBMISSION OF BIDS**

Bidders may submit questions until 29 January 2026 in writing to the following contact: [secretariat@dppi.info](mailto:secretariat@dppi.info) and [irfan.agic@dppi.info](mailto:irfan.agic@dppi.info)

No informative meeting is foreseen. No site visit is foreseen.

## **8. SUBMISSION OF BIDS**

Bids must be submitted by 5 February 2026 via express mail providing the bid is received by the above date and time.

Or

Hand delivered directly to the Contracting Authority to the following address:

Disaster Preparedness and Prevention Initiative of South-Eastern Europe (DPPI SEE)  
Branilaca Sarajeva, 34  
71000 Sarajevo  
Bosnia and Herzegovina

Bids submitted after the deadline for submission will not be considered.

Bids must be submitted using the double envelope system, i.e. in an outer parcel or envelope containing 2 separate, sealed envelopes, one bearing the words "**Envelope A - Technical Offer**" and the other "**Envelope B - Financial Offer**".

Any infringement of these rules (e.g. unsealed envelopes or references to price in the technical offer) is to be considered a breach of the rules and will lead to rejection of the bid.

The outer envelope should carry the following information:

- Address for submission of bids indicated above.
- Reference code of the public call procedure to which the bidder is responding:
- \_\_\_\_\_
- Words "Not to be opened before the opening-evaluation session".
- Name of the bidder.

## **9. WITHDRAWAL OF BIDS**

Bidders may alter or withdraw their bids by written notification prior to the deadline for submission of bids. No bid may be altered after this deadline.

## **10. COSTS FOR PREPARING BIDS**

No costs incurred by the bidder in preparing and submitting the bid shall be reimbursable. All such costs shall be borne by the bidder. In particular, if proposed experts were interviewed, all costs shall be borne by the bidder.

## **11. EVALUATION OF TECHNICAL AND FINANCIAL OFFERS**

The technical quality of the public call will be evaluated based on the bidder's organisation and methodology and the information about the proposed teams of key experts.

The offers will be evaluated based on:

- Organization and capability – experience, scope of service, technical expertise and support and independence assurance.
- Audit approach and delivery – **Timetable of activities -ensuring that team for audit is available based on the request -proposing maximum time to present the audit report upon the completion of field work**, knowledge of the business, audit planning process, quality of accounting judgments, timely resolution of audit issues and transition experience.
- Audit quality – including quality assurance, audit effectiveness, audit reporting, integrity, independence, objectivity, process improvement and added value.
- Resourcing and engagement team – including quality of proposed audit team, skills and personal qualities of audit partners and leadership, team structure, resourcing model and succession, responsiveness; and
- Fees and terms.

In evaluating the financial offer, any arithmetical errors are corrected without penalty to the bidder such that, if applicable, where there is a discrepancy between a fee rate and the

total amount derived from the multiplication of the fee rate by the corresponding number of working days, the fee rate as quoted shall prevail, unless in the opinion of the Evaluation Committee (Administrative and Finance Assistant and two representatives from DPPI SEE C-in-O) there is an obvious error in the fee rate, in which event the total amount as quoted shall prevail and the fee rate shall be corrected.

## 12. SELECTION AND AWARD CRITERIA

Selection of the most favourable bidder will be internal, in accordance with defined evaluation and award criteria and the DPPI SEE's procedures.

The best value for money is established by weighing technical quality against price on an 80/20 basis.

EVALUATION GRID	Maximum score
Organization and Methodology	20
Timetable of proposed audit activities	20
Qualifications and skills of key experts	20
Specific professional experience of key experts	10
List of Implemented Audits	30
<b>TOTAL SCORE</b>	<b>100</b>

Score for offer X =

$$\frac{[\text{Total quality score (out of 100) of offer X} / 100] * 80}{[\text{Cheapest price} / \text{price of offer X}] * 20}$$

## 13. INFORMATION OF SELECTION OF THE MOST FAVOURABLE BIDDER

The DPPI SEE Secretariat shall inform candidates and bidders of decisions reached concerning the award of the contract as soon as possible, including the grounds for any decision not to award a contract for which there has been competitive public calling or to recommence the procedure.

Standard letter of thanks for unsuccessful participating bidders shall be sent within 15 days after the contract is signed with the awarded bidder.

The candidates and bidders wishing to receive feedback may send a request within 15 days after receiving the standard letter of thanks.

The request may be sent to the E-mail address [secretariat@dppi.info](mailto:secretariat@dppi.info) and [irfan.agic@dppi.info](mailto:irfan.agic@dppi.info) or to the address of the DPPI SEE Secretariat:

Disaster Preparedness and Prevention  
Initiative of South-Eastern Europe (DPPI  
SEE)  
Branilaca Sarajeva, 34  
71000 Sarajevo  
Bosnia and Herzegovina

## 14. GROUNDS FOR EXCLUSION

Candidates or bidders will be excluded from participating in a procurement procedure if it is known that:

- (a) They are bankrupt or are being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations.
- (b) They have been convicted of an offence concerning their professional conduct by a judgment which has the force of res judicata.
- (c) They have been guilty of grave professional misconduct proven by any means which the Contracting Authority can justify.
- (d) They have not fulfilled obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or with those of the country of the Contracting Authority or those of the country where the contract is to be performed.
- (e) They have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation or any other illegal activity.

Contracts may not be awarded to candidates or bidders who, during the procurement procedure, are:

- (a) Subject to a conflict of interest.
- (b) Guilty of misrepresentation in supplying the information required by the Contracting Authority as a condition of participation in the contract procedure or fail to supply this information.

## **15. ADMINISTRATIVE AND FINANCIAL PENALTIES**

Without prejudice to the application of penalties laid down in the contract, candidates or bidders and contractors who have been guilty of making false declarations or have been found to have seriously failed to meet their contractual obligations in an earlier procurement procedure will be excluded from the award of all contracts and grants financed by the DPPI SEE for a maximum of 2 years from the time when the infringement is established as confirmed after an adversarial procedure with the contractor.

## **16. CONFIDENTIALITY**

The entire evaluation procedure is confidential, subject to the Contracting Authority's policy on access to documents. The Evaluation Committee's decisions are collective, and its deliberations are held in closed session. The members of the Evaluation Committee are bound to secrecy.

The evaluation reports and written records, in particular, are for official use only.

## **17. SIGNATURE OF CONTRACT(S)**

The successful bidder will be informed in writing that their public call has been accepted.

The selected bidder is expected to sign and date the contract and return it to the Contracting Authority within 7 days from the receipt of the contract already signed by the Contracting Authority. Other candidates will be informed that their bids were not accepted by means of a standard letter.

The selected bidder will be awarded with contract for services covering the entire period.

## **18. CONFLICT OF INTEREST**

The Consultant 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 interest which could arise during performance of the contract must be notified in writing to the Contracting Authority without delay.

The Contracting Authority reserves the right to verify that such measures are adequate and may require additional measures to be taken if necessary. The consultant shall ensure that its staff, including its management, is not placed in a situation which could give rise to conflict of interests. The Consultant shall replace, immediately and without compensation from the Contracting Authority, any member of its staff exposed to such a situation.

The Consultant shall refrain from any contact which would compromise its independence or that of its personnel. If the Consultant fails to maintain such independence, the Contracting Authority may, without prejudice, to compensation for any damage which it may have suffered on this account, terminate the contract forthwith.

The Consultant shall after the conclusion or termination of the contract, limit its role in connection with the project to the provision of the services. Except with the written permission of the Contracting Authority, the Consultant and any other Consultant, contractor or supplier with whom the Consultant is associated or affiliated with, shall be disqualified from the execution of works, supplies or other services for the project in any capacity, including public calling for any part of the project.

The Consultant and anyone working under its authority or control in the performance of the contract or on any other activity shall be excluded from access to DPPI SEE Secretariat financing available under the same project unless they can prove to the Contracting Authority that the involvement in previous stages of the project does not constitute unfair competition.

## **19. APPEALS PROCEDURE**

Bidders believing that they have been harmed by an error or irregularity during the award process may petition directly. The DPPI SEE Secretariat must reply within 15 days of receipt of the complaint.

The appeal request may to the E-mail address [secretariat@dppi.info](mailto:secretariat@dppi.info) and [irfan.agic@dppi.info](mailto:irfan.agic@dppi.info) or to the address of the DPPI SEE Secretariat:

Disaster Preparedness and Prevention Initiative of South-Eastern Europe (DPPI SEE)  
Branilaca Sarajeva, 34

71000 Sarajevo

Bosnia and Herzegovina

## **20. CANCELLATION OF THE PUBLIC CALL PROCEDURE**

In the event of cancellation of the public call procedure, bidders will be notified of the cancellation by the Contracting Authority. If the public call procedure is cancelled before the outer envelope of any public call has been opened, the unopened and sealed envelopes will be returned to the bidders.

Cancellation may occur where: the public call procedure has been unsuccessful, i.e. no qualitatively or financially worthwhile bid has been received or there is no response at all; the economic or technical data of the project have been fundamentally altered; exceptional circumstances or force majeure render normal performance of the contract impossible; all technically compliant bids exceed the financial resources available; there have been irregularities in the procedure, in particular where these have prevented fair competition.

## **Annex I: TERMS OF REFERENCE FOR FULL SCOPE AUDIT OF THE DPPI SEE SECRETARIAT**

The service refers to:

- External Audit for the DPPI SEE Secretariat.
- Audit of financial statements for the year 2025.

### **DPPI SEE BACKGROUND**

The Disaster Preparedness and Prevention Initiative for South-Eastern Europe (DPPI SEE) is a regional cooperation framework supporting disaster preparedness, prevention and coordinated response across South-Eastern Europe, through capacity development, exchange of good practices, and facilitation of cooperation among relevant national authorities and partners.

DPPI SEE is supported and implemented through its Secretariat based in Sarajevo, Bosnia and Herzegovina, and works closely with DPPI SEE Member States and relevant regional and international stakeholders, including international organisations, regional organisations, and other partners.

### **SCOPE**

The External Auditor shall conduct the audit of the financial statements in accordance with the International Standards on Auditing (ISAs), DPPI SEE Financial Rules and Regulations, and/or additional special requirements issued by the DPPI SEE Secretariat.

The audit must cover the following aspects:

1. Financial accounting, monitoring and reporting.
2. Management system for recording, documenting and reporting on resources/funds utilization.
3. Management structure, including the adequacy of appropriate internal control and record-keeping mechanisms.

The audit objectives are to confirm and certify that:

1. Expenditures are incurred in accordance with the activities and budget, approved DPPI SEE Regional Meeting, and specific donor's requirements (if applicable).
2. Expenditures are supported by adequate documentation.
3. Financial reports are fairly and accurately presented.
4. An appropriate management structure, internal controls and record-keeping systems are maintained.

External Auditor shall make observations with respect to the regularity and efficiency of the financial procedures, accounting system, internal financial controls and, in general, financial condition of the DPPI SEE Secretariat.

The External Auditor shall be completely independent and shall be solely responsible for the conduct of audits.

As a result of the audit of the DPPI SEE Secretariat's financial statements the External Auditor shall issue an auditor's report.

### **REPORTING PROCESS**

The External Auditor shall present the Auditor's report on the financial statements to the DPPI SEE Secretariat.

DPPI SEE Secretariat shall examine the financial statements along with the External Auditor's report and shall present the report to the DPPI SEE Regional Meeting to approve the financial statements, with comments, if any.

DPPI SEE Secretariat or DPPI SEE Regional Meeting Board can request, the External Auditor to attend any subsequent DPPI SEE Regional Meeting when the audited financial statements and External Auditor's report are being discussed.