

Request For Proposal Provision of Audit Services (Auditor's Opinion) for AVR R project

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SECTION 1: LETTER OF INVITATION

IOM Mission in Greece, hereinafter referred to as IOM. hereby invites prospective proposers to submit a proposal in accordance with the General Conditions of Contract and the Terms of Reference as set out in this Request for Proposal (RFP).

To enable you to submit a proposal, please read the following attached documents carefully.

Section 1: This Letter of Invitation

Section 2: Instruction to Proposers

Section 3: Data Sheet

Section 4: Evaluation Criteria

Section 5: Terms of Reference/Statement of Works

Section 6: Conditions of Contract and Contract Forms

Section 7: Proposal Forms

- Form A: Proposal Confirmation
- Form B: Checklist
- Form C: Technical Proposal Submission
- Form D: Proposer Information
- Form E: Joint Venture/Consortium/Association Information
- Form F: Eligibility and Qualification
- Form G: Format for Technical Proposal
- Form H: Format for CV of proposed key personnel
- Form I: Financial Proposal Submission
- Form J: Format for Financial Proposal

If you are interested in submitting a proposal in response to this RFP, please prepare your proposal in accordance with the requirements and procedure as set out in this RFP and submit it by the deadline for submission of proposals set out in Section 3: Data Sheet.

Please acknowledge receipt of this RFP completing and returning the attached Form A: Proposal Confirmation by email to iomgrprocurement@iom.int no later than 20 February 2025, indicating whether you intend to submit a proposal or otherwise. Should you require further clarifications, kindly communicate with the contact person/s identified in Section 3: Data Sheet as the focal point for queries on this RFP.

We look forward to receiving your proposal.

Issued by: Route des Morillons, 17 Geneva Switzerland

Name:

Title:

Date: 2025-02-14 15:38:23.0

This document is considered valid if digitally authorized by the IOM Approver. This is system-generated and does not require any IOM signature.

SECTION 2: INSTRUCTIONS TO PROPOSERS

General	
1. Scope	<p>Proposers are invited to submit a proposal for the services/works specified in Section 5: Terms of Reference/Scope of Works, in accordance with this Request for Proposal (RFP). A summary of the scope of the proposal is included in Section 4: Data Sheet.</p> <p>Proposers shall adhere to all the requirements of this RFP, including any amendment made in writing by IOM. This RFP is conducted in accordance with Policies and Procedures of IOM.</p>
2. Interpretation of the RFP	<p>Any proposal submitted will be regarded as an offer by the proposer and does not constitute or imply the acceptance of the proposal by IOM. IOM is under no obligation to award a contract to any proposer as a result of this RFP.</p>
3. Supplier Code of Conduct	<p>All proposers must read the United Nations Supplier Code of Conduct and acknowledge that it provides the minimum standards expected of suppliers to the IOM. The Code of Conduct, which includes principles on labour, human rights, environment and ethical conduct may be found at: https://www.ungm.org/Public/CodeOfConduct.</p>
4. Eligible proposers	<p>Proposers shall have the legal capacity to enter into a binding contract with IOM.</p> <p>A proposer, and all parties constituting the proposer, may have the nationality of any country with the exception of the nationalities, if any, listed in Section 4: Data Sheet. A proposer shall be deemed to have the nationality of a country if the proposer is a citizen or is constituted, incorporated, or registered and operates in conformity with the provisions of the laws of that country.</p> <p>All proposers found to have a conflict of interest shall be disqualified. Proposers may be considered to have a conflict of interest if they are or have been associated in the past, with a firm or any of its affiliates that have been engaged by . IOM. to provide consulting services for the preparation of the design, specifications, Terms of Reference, cost analysis/estimation and other documents to be used for the procurement of the services required in the present procurement process.</p> <p>Proposers shall not be eligible to submit a proposal if at the time of proposal submission:</p> <ul style="list-style-type: none"> • is included in the Ineligibility List, hosted by UNGM, that aggregates information disclosed by Agencies, Funds or Programs of the UN System; • is included in the Consolidated United Nations Security Council Sanctions List, including the UN Security Council Resolution 1267/1989 list; • is included in the World Bank Corporate Procurement Listing of Non-Responsible Vendors and World Bank Listing of Ineligible Firms and Individuals. <p>Other sanctions lists, if applicable, as per the discretion of the IOM.</p>
5. Proprietary information	<p>The RFP documents and any Terms of Reference or information issued or furnished by IOM are issued solely for the purpose of enabling a proposal to be</p>

	completed and may not be used for any other purpose. The RFP documents and any additional information provided to proposers shall remain the property of IOM. All documents which may form part of the proposal will become the property of IOM, who will not be required to return them to your firm.
6. Publicity	During the RFP process, a proposer is not permitted to create any publicity in connection with the RFP.
SOLICITATION DOCUMENTS	
7. Clarification of solicitation documents	<p>Proposers may request clarifications on any of the RFP documents no later than the date indicated in Section 4: Data Sheet. Any request for clarification must be sent in writing in the manner indicated in Section 4: Data Sheet. Explanations or interpretations provided by personnel other than the named contact person will not be considered binding or official.</p> <p>IOM will provide the responses to clarifications through the method specified in Section 4: Data Sheet.</p> <p>IOM shall endeavour to provide responses to clarifications in an expeditious manner, but any delay in such response shall not cause an obligation on the part of IOM. to extend the submission date of the proposals, unless IOM deems that such an extension is justified and necessary.</p>
8. Amendment of solicitation documents	<p>At any time prior to the deadline for proposal submission, IOM may for any reason, such as in response to a clarification requested by a proposer, modify the RFP in the form of an amendment to the RFP. Amendments will be made available to all prospective proposers.</p> <p>If the amendment is substantial, IOM may extend the deadline for submission of proposals to give the proposers reasonable time to incorporate the amendment into their proposal.</p>
PREPARATION OF PROPOSALS	
9. Cost of preparation of proposal	The proposer shall bear all costs related to the preparation and/or submission of the proposal, regardless of whether its proposal is selected or not. IOM shall not be responsible or liable for those costs, regardless of the conduct or outcome of the procurement process
10. Language	The proposal, as well as any and all related correspondence, exchanged by the proposer and IOM, shall be written in the language(s) specified in Section 4: Data Sheet.
11. Documents establishing eligibility and qualifications of the proposer	The proposer shall furnish documentary evidence of its status as an eligible and qualified vendor, using the forms provided in Section 7 and providing the documents required in those forms. In order to award a contract to a proposer, its qualifications must be documented to IOM's satisfaction.
12. Technical proposal format and content	The proposer is required to submit a technical proposal using the forms provided in Section 7 and taking into consideration the requirements in the RFP.

	<p>The technical proposal shall not include any price or financial information. A technical proposal containing material financial information may be declared non-responsive.</p>
13. Financial proposal	<p>The financial proposal shall be prepared using the form provided in Section 7 and taking into consideration the requirements in the RFP. It shall list all major cost components associated with the services, and the detailed breakdown of such costs.</p>
14. Currencies	<p>All prices shall be quoted in the currency or currencies indicated in Section 4: Data Sheet. Where proposals are quoted in different currencies, for the purposes of comparison of all proposals:</p> <ul style="list-style-type: none"> • IOM will convert the currency quoted in the proposal into the IOM preferred currency, in accordance with the IOM Operational Rate of Exchange on the date of the bid closure. • In the event that IOM selects a proposal for an award that is quoted in a currency different from the preferred currency in Section 4: Data Sheet, IOM shall reserve the right to award the contract in the currency of IOM's preference, using the conversion method specified above.
15. Duties and taxes	<p>The International Organization for Migration is exempt from all direct taxes, except charges for public utility services, and is exempt from customs restrictions, duties, and charges of a similar nature in respect of articles imported or exported for its official use. All quotations shall be submitted net of any direct taxes and any other taxes and duties. All proposals shall be submitted net of any direct taxes and any other taxes and duties unless otherwise specified in Section 4: Data Sheet</p>
16. Proposal validity period	<p>Proposals shall remain valid for the period specified in Section 4: Data Sheet, commencing on the deadline for submission of proposals. A proposal valid for a shorter period may be rejected by IOM and rendered non-responsive.</p> <p>During the proposal validity period, the proposer shall maintain its original proposal without any change, including the availability of the key personnel, the proposed rates and the total price.</p> <p>In exceptional circumstances, prior to the expiration of the proposal validity period, IOM may request proposers to extend the period of validity of their proposals. The request and the responses shall be made in writing and shall be considered integral to the proposal.</p> <p>If the proposer agrees to extend the validity of its proposal, it shall be done without any change to the original proposal but will be required to extend the validity of the proposal security, if required, for the period of the extension, and in compliance with Article 17 (Proposal security) in all respects.</p> <p>The proposer has the right to refuse to extend the validity of its proposal without forfeiting the proposal security, if required, in which case, the proposal shall not be further evaluated.</p>
17. Proposal security	<p>Proposal security, if required by Section 4: Data Sheet, shall be provided in the</p>

	<p>amount and form indicated in Section 4: Data Sheet. The proposal security shall be valid for a minimum of thirty (30) days after the final date of validity of the proposal.</p> <p>The proposal security shall be included along with the proposal. If proposal security is required by the RFP but is not found in the proposal, the offer shall be rejected.</p> <p>If the proposal security amount, or its validity period, is found to be less than is required by IOM, IOM shall reject the proposal.</p> <p>In the event an electronic submission is allowed in Section 4: Data Sheet, proposers shall include a copy of the proposal security in their proposal and the original of the proposal security must be sent via courier or hand delivery as per the instructions in Section 4: Data Sheet.</p> <p>Unsuccessful proposers' proposal securities will be discharged/returned as promptly as possible but no later than thirty (30) days after the expiration of the period of proposal validity prescribed by Click or tap here to enter text. IOM pursuant to Article 16 (Proposal Validity Period).</p> <p>The Proposal security may be forfeited by IOM., and the proposal rejected, in the event of any, or combination, of the following conditions:</p> <ul style="list-style-type: none"> • If the proposer withdraws its offer during the period of the proposal validity specified in Section 4: Data Sheet, or; • In the event the successful Proposer fails: <ul style="list-style-type: none"> ○ to sign the contract after IOM. has issued an award; or ○ to furnish the performance security, insurances, or other documents that IOM. may require as a condition precedent to the effectivity of the contract that may be awarded to the proposer.
<p>18. Joint Venture, Consortium or Association</p>	<p>If the proposer is a group of legal entities that will form or have formed a Joint Venture (JV), Consortium or Association for the proposal, each such legal entity will confirm in their joint proposal that:</p> <ul style="list-style-type: none"> • they have designated one party to act as a lead entity, duly vested with authority to legally bind the members of the JV, Consortium or Association jointly and severally, and this will be evidenced by a duly notarised agreement among the legal entities, which will be submitted along with the proposal; and • if they are awarded the contract, the contract shall be entered into by and between IOM. and the designated lead entity, who will be acting for and on behalf of all the member entities comprising the joint venture. <p>After the deadline for submission of proposal, the lead entity identified to represent the JV, Consortium or Association shall not be altered without the prior written consent of IOM.</p>

	<p>If a JV, Consortium or Association's proposal is the proposal selected for award, IOM. will award the contract to the joint venture, in the name of its designated lead entity. The lead entity will sign the contract for and on behalf of all other member entities.</p> <p>The lead entity and the member entities of the JV, Consortium or Association shall abide by the provisions of Article 19 (Only one Proposal) herein in respect of submitting only one proposal.</p> <p>The description of the organization of the JV, Consortium or Association must clearly define the expected role of each of the entities in the joint venture in delivering the requirements of the RFP, both in the proposal and the JV, Consortium or Association Agreement. All entities that comprise the JV, Consortium or Association shall be subject to the eligibility and qualification assessment by IOM..</p> <p>A JV, Consortium or Association, in presenting its track record and experience, should clearly differentiate between:</p> <ul style="list-style-type: none"> • Those that were undertaken together by the JV, Consortium or Association; and • Those that were undertaken by the individual entities of the JV, Consortium or Association. <p>Previous contracts completed by individual experts working privately but who are permanently or were temporarily associated with any of the member firms cannot be claimed as the experience of the JV, Consortium or Association or those of its members, but should only be claimed by the individual experts themselves in their presentation of their individual credentials.</p> <p>JV, Consortium or Associations are encouraged for high value, multi-sectoral requirements when the spectrum of expertise and resources required may not be available within one firm.</p>
<p>19. Only one proposal</p>	<p>The proposer (including the individual members of any Joint Venture) shall submit only one proposal, either in its own name or as part of a Joint Venture.</p> <p>Proposals submitted by two (2) or more proposers shall all be rejected if they are found to have any of the following:</p> <ul style="list-style-type: none"> • they have at least one controlling partner, director, or shareholder in common; or • any one of them receive or have received any direct or indirect subsidy from the other/s; or • they have the same legal representative for purposes of this RFP; or • they have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about or influence the proposal of another proposer regarding this RFP process;

	<ul style="list-style-type: none"> they are subcontractors to each other's proposal, or a subcontractor to one proposal also submits another proposal under its name as lead proposer, or some key personnel proposed to be in the team of one proposer participates in more than one proposal received for this RFP process. This condition relating to the personnel does not apply to subcontractors being included in more than one proposal.
<p>20. Alternative proposals</p>	<p>Unless otherwise specified in Section 4: Data Sheet, alternative proposals shall not be considered. If submission of alternative proposals is allowed in Section 4: Data Sheet, a proposer may submit an alternative proposal, but only if it also submits a proposal conforming to the RFP requirements. Where the conditions for its acceptance are met, or justifications are clearly established, IOM reserves the right to award a contract based on an alternative proposal.</p> <p>If multiple/alternative proposals are being submitted, they must be clearly marked as "Main Proposal" and "Alternative Proposal". If no indication is provided as to which proposal is the main proposal and which is/are the alternative proposal(s), then all proposals will be rejected.</p>
<p>21. Pre-proposal conference</p>	<p>When appropriate, a pre-proposal conference will be conducted at the date, time and location and according to any instructions specified in Section 4: Data Sheet.</p> <p>If it is stated in Section 4: Data Sheet that the pre-proposal conference is mandatory, a Proposer which does not attend the pre-proposal conference shall become ineligible to submit a proposal under this RFP.</p> <p>If it is stated in Section 4: Data Sheet that the pre-proposal conference is not mandatory, non-attendance shall not result in disqualification of an interested proposer.</p> <p>IOM will not issue any formal answers to questions from proposers regarding the RFP or proposal process during the pre-proposal conference. All questions shall be submitted in accordance with Article 38 (Clarification of Proposals).</p> <p>The pre-proposal conference shall be conducted for the purpose of providing background information only. Without limiting Article 24 (Proposers responsibility) proposers shall not rely upon any information, statement or representation made at the pre-proposal conference unless that information, statement or representation is confirmed by Click or tap here to enter text. IOM in writing.</p> <p>Minutes of the pre-proposal conference will be disseminated as specified in Section 4: Data Sheet. No verbal statement made during the conference shall modify the terms and conditions of the RFP, unless specifically incorporated in the minutes of the proposer's conference or issued/posted as an amendment to RFP.</p>
<p>22. Site inspection</p>	<p>When appropriate, a site inspection will be conducted at the date, time and location and according to any instructions specified in Section 4: Data Sheet.</p> <p>If it is stated in Section 4: Data Sheet that the site inspection is mandatory, a proposer who does not attend the site inspection shall become ineligible to submit a proposal under this RFP.</p>

	<p>If it is stated in Section 4: Data Sheet that the site inspection is not mandatory, non-attendance, shall not result in disqualification of an interested proposer.</p> <p>Proposers participating in a site inspection shall be responsible for making and obtaining any visa arrangements that may be required for the proposers to participate in a site inspection.</p> <p>Prior to attending a site inspection, proposers shall execute an indemnity and a waiver releasing IOM in respect of any liability that may arise from:</p> <ul style="list-style-type: none"> (i) loss of or damage to any real or personal property; (ii) personal injury, disease or illness to, or death of, any person; (iii) financial loss or expense, arising out of the carrying out of that site inspection; and (iv) transportation by IOM to the site (if provided) as a result of any accidents or malicious acts by third parties. <p>IOM will not issue any formal answers to questions from proposers regarding the RFP or solicitation process during a site inspection. All questions shall be submitted in accordance with Article 7 (Clarification of solicitation documents).</p> <p>A site inspection will be conducted for the purpose of providing background information only. Without limiting Article 24 (Proposers Responsibility), proposers shall not rely upon any information, statement or representation made at a site inspection unless that information, statement or representation is confirmed by IOM in writing.</p>
<p>23. Errors or omissions</p>	<p>Proposers shall immediately notify IOM in writing of any ambiguities, errors, omissions, discrepancies, inconsistencies or other faults in any part of the RFP, with full details of those ambiguities, errors, omissions, discrepancies, inconsistencies or other faults.</p> <p>Proposers shall not benefit from such ambiguities, errors, omissions, discrepancies, inconsistencies or other faults.</p>
<p>24. Proposers responsibility to inform themselves</p>	<p>Proposers shall be responsible for informing themselves in preparing their proposal. In this regard, proposers shall ensure that they:</p> <ul style="list-style-type: none"> • examine and fully inform themselves in relation to all aspects of the RFP, including the Contract and all other documents included or referred to in this RFP; • review the RFP to ensure that they have a complete copy of all documents; • obtain and examine all other information relevant to the project and the scope of the requirements available on reasonable inquiry; • verify all relevant representations, statements and information, including those contained or referred to in the RFP or made orally during any clarification meeting or site Inspection or any discussion with Click or tap here to enter text., its employees or agents;

	<ul style="list-style-type: none"> • attend any pre-proposal conference if it is mandatory under this RFP; • fully inform and satisfy themselves as to requirements of any relevant authorities and laws that apply, or may in the future apply, to the supply of the services; and • form their own assessment of the nature and extent of the services required as included in Section 5: Terms of Reference and properly account for all requirements in their proposal. <p>Proposers acknowledge that IOM, its directors, employees and agents make no representations or warranties (express or implied) as to the accuracy, currency or completeness of this RFP or any other information provided to the proposers.</p>
<p>25. No material change(s) in circumstances</p>	<p>The proposer shall inform IOM of any change(s) of circumstances arising during the RFP process, including but not limited to:</p> <ul style="list-style-type: none"> • a change affecting any declaration, accreditation, license or approval; • major re-organizational changes, company re-structuring, a take-over, buy-out or similar event(s) affecting the operation and/or financing of the proposer or its major sub-contractors; • a change to any information on which IOM may rely in assessing proposals.
<p>SUBMISSION AND OPENING OF PROPOSALS</p>	
<p>26. Instruction for proposal submission</p>	<p>The proposer shall submit a complete proposal in the format and comprising the documents and forms in accordance with requirements in Section 4: Data Sheet. The proposal shall be delivered according to the method specified in Section 4: Data Sheet.</p> <p>The proposal shall be signed by the proposer or person(s) duly authorized to commit the proposer. The authorization shall be communicated through a document evidencing such authorization issued by the legal representative of the proposing entity, or, if requested, a Power of Attorney, accompanying the proposal.</p> <p>Proposers must be aware that the mere act of submission of a proposal, in and of itself, implies that the proposer fully accepts the IOM General Conditions of Contract.</p>
<p>27. Deadline for proposal submission</p>	<p>Complete proposals must be received by IOM in the manner, and no later than the date and time, specified in Section 4: Data Sheet. If any doubt exists as to the time zone in which the Proposal should be submitted, refer to http://www.timeanddate.com/worldclock/. It shall be the sole responsibility of the proposers to ensure that their proposal is received by the closing date and time. IOM shall accept no responsibility for proposals that arrive late due to the courier company or any technical issues and shall only recognise the actual date and time that the proposal was received by IOM.</p> <p>IOM may, at its discretion, extend this deadline for the submission of proposals by</p>

	<p>amending the solicitation documents in accordance with Article 8 (Amendment of solicitation documents). In this case, all rights and obligations of IOM and proposers subject to the previous deadline will thereafter be subject to the new deadline as extended.</p>
<p>28. Withdrawal, substitution and modification of proposals</p>	<p>A proposer may withdraw, substitute or modify its proposal after it has been submitted at any time prior to the deadline for submission by sending a written notice to IOM, duly signed by an authorized representative and shall include a copy of the authorization (or a Power of Attorney). The corresponding substitution or modification of the proposal, if any, must accompany the respective written notice. All notices must be submitted in the same manner as specified for submission of proposals, by clearly marking them as "WITHDRAWAL", "SUBSTITUTION" OR "MODIFICATION".</p> <p>However, after the deadline for proposal submission, the proposals shall remain valid and open for acceptance by IOM for the entire proposal validity period, as may be extended.</p> <p>Proposals requested to be withdrawn prior to the deadline for submission of the proposals shall be made available for collection by the proposer that submitted it within 15 days of its withdrawal. Otherwise, IOM shall have the right to discard such proposal unopened without further notice to the proposer. IOM shall not be responsible to return the proposal to the proposer at IOM's cost.</p>
<p>29. Storage of proposals</p>	<p>Proposals received prior to the deadline of submission and the time of opening shall be securely kept unopened until the proposal opening date stated in Section 4: Data Sheet. No responsibility shall be attached to IOM for prematurely opening an improperly addressed and/or identified proposal.</p>
<p>30. Proposal opening</p>	<p>Proposals will be opened by an ad-hoc panel consisting of at least two staff members and where at least one individual is not involved in the subsequent stages of the procurement process.</p> <p>There will be separate proposal openings for technical and financial proposals. Proposers may attend the opening of the proposals if stated in Section 4: Data Sheet.</p> <p>The proposers' names and submitted documents shall be announced and recorded on the technical proposal opening report, which will be available for viewing only to proposers who have submitted a proposal for a period of thirty days from the date of opening. Information not included in the proposal opening report will not be provided to proposers.</p> <p>Once the technical evaluation has been completed, the financial proposals will be opened. During the financial proposal opening, the proposers' names and the prices stated in the financial proposal shall be announced and recorded on the financial proposal opening report.</p> <p>No proposal shall be rejected during proposal opening, except for late proposals.</p>
<p>31. Late proposals</p>	<p>Any proposal received by IOM after the deadline for submission of proposals will</p>

	<p>be destroyed unless the proposer requests that it be returned and assumes the responsibility and expenses for the re-possession of the returned proposal documents.</p> <p>In exceptional circumstances, late proposals may be accepted if it is determined that the submission was sent in ample time prior to the proposed closing and the delay could not be reasonably foreseen by the proposer or was due to force majeure.</p>
EVALUATION OF PROPOSALS	
<p>32. Confidentiality</p>	<p>Information relating to the examination, evaluation, and comparison of proposals, and the recommendation of contract award, shall not be disclosed to proposers or any other persons not officially concerned with such process, even after publication of the contract award.</p> <p>Any effort by a proposer or anyone on behalf of the proposer to influence IOM in the examination, evaluation and comparison of the proposals or contract award decisions may, at IOM's decision, result in the rejection of its proposal and may subsequently be subject to the application of prevailing IOM's vendor sanctions procedures.</p>
<p>33. Evaluation of proposals</p>	<p>IOM shall evaluate a proposal using only the methodologies and criteria defined in this RFP. No other criteria or methodology shall be permitted.</p> <p>IOM shall conduct the evaluation solely on the basis of the submitted technical and financial proposals.</p> <p>Evaluation of proposals shall be undertaken in the following steps:</p> <ul style="list-style-type: none"> a) Preliminary examination b) Evaluation of minimum eligibility and qualification (if pre-qualification is not done) c) Evaluation of technical proposals d) Evaluation of financial proposals.
<p>34. Preliminary examination</p>	<p>IOM shall examine the proposals to determine whether they are complete with respect to minimum documentary requirements, whether the documents have been properly signed, and whether the proposals are generally in order, among other indicators that may be used at this stage. IOM reserves the right to reject any proposal at this stage.</p>
<p>35. Evaluation of eligibility and qualification</p>	<p>The eligibility and qualification of the proposer will be evaluated against the minimum eligibility and qualification requirements specified in Section 3: Evaluation Criteria and in Article 4 (Eligible proposers).</p>
<p>36. Evaluation of technical and financial proposals</p>	<p>The evaluation team shall review and evaluate the technical proposals on the basis of their responsiveness to the Terms of Reference and other RFP documents, applying the evaluation criteria, sub-criteria, and point system specified in Section</p>

	<p>3: Evaluation Criteria. A proposal shall be rendered non-responsive at the technical evaluation stage if it fails to achieve the minimum technical score indicated in Section 4: Data Sheet. When necessary, and if stated in the Data Sheet, IOM may invite technically responsive proposers for a presentation related to their technical proposals. The conditions for the presentation shall be provided in the proposal document where required.</p> <p>In the second stage, only the financial proposals of those proposers who achieve the minimum technical score will be opened for evaluation.</p> <p>The evaluation method that applies for this RFP shall be as indicated in Section 4: Data Sheet, which may be either of two (2) possible methods, as follows: (a) the lowest priced method which selects the lowest evaluated financial proposal of the technically responsive Proposers; or (b) the combined scoring method which will be based on a combination of the technical and financial score.</p> <p>When the Data Sheet specifies a combined scoring method, the formula for the rating of the proposals will be as follows:</p> <table border="1" data-bbox="576 871 1421 1291"> <tr> <td>Rating the Technical Proposal (TP):</td> </tr> <tr> <td>TP Rating = (Total Score Obtained by the Offer / Max. Obtainable Score for TP) x 100</td> </tr> <tr> <td>Rating the Financial Proposal (FP):</td> </tr> <tr> <td>FP Rating = (Lowest Priced Offer / Price of the Offer Being Reviewed) x 100</td> </tr> <tr> <td>Total Combined Score:</td> </tr> <tr> <td>Combined Score = (TP Rating) x (Weight of TP, e.g. 70%) + (FP Rating) x (Weight of FP, e.g., 30%)</td> </tr> </table>	Rating the Technical Proposal (TP):	TP Rating = (Total Score Obtained by the Offer / Max. Obtainable Score for TP) x 100	Rating the Financial Proposal (FP):	FP Rating = (Lowest Priced Offer / Price of the Offer Being Reviewed) x 100	Total Combined Score:	Combined Score = (TP Rating) x (Weight of TP, e.g. 70%) + (FP Rating) x (Weight of FP, e.g., 30%)
Rating the Technical Proposal (TP):							
TP Rating = (Total Score Obtained by the Offer / Max. Obtainable Score for TP) x 100							
Rating the Financial Proposal (FP):							
FP Rating = (Lowest Priced Offer / Price of the Offer Being Reviewed) x 100							
Total Combined Score:							
Combined Score = (TP Rating) x (Weight of TP, e.g. 70%) + (FP Rating) x (Weight of FP, e.g., 30%)							
<p>37. Post-qualification</p>	<p>IOM reserves the right to undertake a post-qualification assessment, aimed at determining, to its satisfaction, the validity of the information provided by the proposer. Such exercise shall be fully documented and may include, but need not be limited to, all or any combination of the following:</p> <ul style="list-style-type: none"> a) Verification of accuracy, correctness and authenticity of information provided by the proposer; b) Validation of extent of compliance to the RFP requirements and evaluation criteria based on what has so far been found by the evaluation team; c) Inquiry and reference checking with Government entities with jurisdiction on the proposer, or with previous clients, or any other entity that may have done business with the proposer; 						

	<p>d) Inquiry and reference checking with previous clients on the performance on on-going or completed contracts, including physical inspections of previous works, as deemed necessary;</p> <p>e) Physical inspection of the proposer's offices, branches or other places where business transpires, with or without notice to the proposer;</p> <p>Other means that IOM may deem appropriate, at any stage within the selection process, prior to awarding the contract.</p>
<p>38. Clarification of proposals</p>	<p>IOM may request clarification or further information in writing from the proposers at any time during the evaluation process. The proposers' responses shall not contain any changes regarding the substance or price of the proposal, except to confirm the correction of arithmetic errors discovered by IOM in the evaluation of the proposals, in accordance with Instructions to Proposers Article 23 (Errors or omissions).</p> <p>IOM may use such information in interpreting and evaluating the relevant proposal but is under no obligation to take it into account.</p> <p>Any unsolicited clarification submitted by a proposer in respect to its proposal which is not a response to a request by IOM, shall not be considered during the review and evaluation of the proposals.</p>
<p>39. Responsiveness of proposal</p>	<p>IOM's determination of a proposal's responsiveness is to be based on the contents of the proposal itself. A substantially responsive proposal is one that conforms to all the terms, conditions, TOR and other requirements of the RFP without material deviation, reservation, or omission. A material deviation, reservation, or omission is one that:</p> <ul style="list-style-type: none"> a) affects in any substantial way the scope, quality, or performance of the services specified in the contract; or b) limits in any substantial way, inconsistent with the solicitation documents, IOM's rights or the proposer's obligations under the contract; or c) if rectified would unfairly affect the competitive position of other proposers presenting substantially responsive proposals. <p>If a proposal is not substantially responsive, it shall be rejected by IOM. and may not subsequently be made responsive by the proposer by correction of the material deviation, reservation, or omission.</p>
<p>40. Nonconformities, reparable errors and omission</p>	<p>Provided that a proposal is substantially responsive, IOM may waive any non-conformities or omissions in the proposal that, in the opinion of IOM., do not constitute a material deviation. These are a matter of form and not of substance and can be corrected or waived without being prejudicial to other proposers.</p> <p>Provided that a proposal is substantially responsive IOM may request the proposer to submit the necessary information or documentation, within a reasonable period,</p>

	<p>to rectify nonmaterial nonconformities or omissions in the proposal related to documentation requirements. Such omission shall not be related to any aspect of the price of the proposal. Failure of the proposer to comply with the request may result in the rejection of its proposal.</p> <p>For financial proposals that have been opened, IOM shall check and correct arithmetical errors as follows:</p> <ul style="list-style-type: none"> a) if there is a discrepancy between the unit price and the line item total that is obtained by multiplying the unit price by the quantity, the unit price shall prevail and the line item total shall be corrected, unless in the opinion of IOM there is an obvious misplacement of the decimal point in the unit price; in which case, the line item total as quoted shall govern and the unit price shall be corrected; b) if there is an error in a total corresponding to the addition or subtraction of subtotals, the subtotals shall prevail, and the total shall be corrected; and c) if there is a discrepancy between words and figures, the amount in words shall prevail, unless the amount expressed in words is related to an arithmetic error, in which case the amount in figures shall prevail. <p>If the proposer does not accept the correction of errors, its proposal shall be rejected and its proposal security may be forfeited.</p>
<p>41. Right to accept any proposal and to reject any or all proposals</p>	<p>IOM reserves the right to accept or reject any proposals, and to annul the proposal process and reject all proposals at any time prior to contract award, without thereby incurring any liability to the affected proposer or proposers or any obligation to inform the affected proposer or proposers of the grounds for IOM.'s action. IOM shall not be obliged to award the contract to the lowest-priced offer.</p>
<p>AWARD OF CONTRACT</p>	
<p>42. Award criteria</p>	<p>Prior to expiration of the proposal validity, IOM shall award the Contract to the qualified proposer based on the award criteria indicated in Section 4: Data Sheet.</p>
<p>43. Right to vary requirement at time of award</p>	<p>At the time the contract is awarded, IOM reserves the right to increase or decrease the quantity of services originally specified in Section 5: Terms of Reference, provided this does not exceed the percentages specified in Section 3 Data Sheet, and without any change in the unit prices or other terms and conditions of the proposal and the solicitation document.</p>
<p>44. Notification of award</p>	<p>Prior to the expiration of the period of proposal validity, IOM will notify the successful proposer in writing by email, fax or post, that its proposal has been accepted. Please note that the proposer, if not already registered at the appropriate level in UNGM, will be required to complete the vendor registration process on the UNGM prior to the signature and finalization of the contract.</p>
<p>45. Debriefing</p>	<p>In the event that a proposer is unsuccessful, the proposer may request a debriefing from IOM. The purpose of the debriefing is to discuss the strengths and weaknesses of the proposer's submission, in order to assist the proposer in improving its future proposals for IOM procurement opportunities. The content of</p>

	other proposals and how they compare to the proposer's submission shall not be discussed.
46. Performance security	<p>The successful Proposer, if so specified in Section 4: Data Sheet shall furnish a Performance Security in the amount and form specified therein, within the specified number of days after receipt of the Contract from IOM. Banks issuing performance securities must be acceptable to the IOM comptroller, i.e. banks certified by the central bank of the country to operate as a commercial bank. IOM shall promptly discharge the proposal securities of the unsuccessful proposers pursuant to Article 17 (Proposal security).</p> <p>Failure of the successful proposer to submit the above-mentioned Performance Security or sign the Contract shall constitute sufficient grounds for the annulment of the award and forfeiture of the proposed security. In that event IOM may award the contract to the next lowest ranked proposer.</p>
47. Bank guarantee for advance payment	<p>Except when the interests of IOM so require, it is IOM's standard practice not to make advance payment(s) (i.e., payments without having received any outputs). If an advance payment is allowed as per Section 4: Data Sheet, and if specified there, the proposer shall submit a Bank Guarantee in the full amount of the advance payment. Banks issuing bank guarantees must be acceptable to the IOM comptroller, i.e., banks certified by the central bank of the country to operate as a commercial bank.</p>
48. Liquidated Damages	<p>If specified in Section 4: Data Sheet, IOM shall apply Liquidated Damages for the damages and/or risks caused to IOM resulting from the Contractor's delays or breach of its obligations as per the Contract. The payment or deduction of such liquidated damages shall not relieve the Contractor from any of its other obligations or liabilities pursuant to any current contract or purchase order.</p>
49. Proposal protest	<p>Any proposer that believes to have been unjustly treated in connection with this proposal process or any contract that may be awarded as a result of such proposal process may submit a complaint to mescu@iom.int</p>

SECTION 3: EVALUATION CRITERIA

Section 1. Preliminary Examination Criteria	
All documents requested in Section 2: Instruction to Proposers have been provided and are complete.	Pass/Fail
Proposer accepts General Conditions of Contract as specified in Section 6.	Pass/Fail
Proposal validity period of 60 days	Pass/Fail
Total Section 1.	
Section 2. Eligibility criteria- Minimum Eligibility and Qualification Criteria	
Proposer is a legally registered entity- Form D: Proposer Information	Pass/Fail
Proposer is not suspended, nor otherwise identified as ineligible by any UN Organization, the World Bank Group or any other International Organisation in accordance with Section 2 Article 4.	Pass/Fail
Proposer has not declared bankruptcy, in not involved in bankruptcy or receivership proceedings, and there is no judgment or pending legal action against the vendor that could impair its operations in the foreseeable future.	Pass/Fail
No conflicts of interest in accordance with Section 2 Article 4.	Pass/Fail
The Proposer must be registered in HAASOB (Hellenic Accounting and Auditing Standards Oversight Bord (EATE)and in S.O.E.L. (The Institute of Certified Public Accountants of Greece). <i>Kindly attach copies of the relevant registrations/certificates</i>	Pass/Fail
Total Section 2.	
Section 3. Qualification Criteria- Minimum Eligibility and Qualification	

Criteria	
Non-performance of a contract did not occur as a result of contractor default within the last 3 years.	Pass/Fail
No consistent history of court/arbitral award decisions against the Proposer for the last 3 years.	Pass/Fail
Total Section 3.	
Section 4. Previous Experience	
Auditing company with a minimum of five years of experience, specializing in audit opinion assessments. Provide a list of audited projects and indicate their budgets.	Pass/Fail
<p>Minimum three (3) contracts (or proof of completion/certificate of completion) of similar value, nature and complexity successfully implemented over the last five (5) years. <i>(For JV/Consortium/Association, all Parties cumulatively should meet requirement).</i></p> <p><i>List only those assignments for which the Proposer was legally contracted or sub-contracted by the Client as a company or was one of the Consortium/JV partners. Assignments completed by the Proposer's individual experts working privately or through other firms cannot be claimed as the relevant experience of the Proposer, or that of the Proposer's partners or sub-consultants, but can be claimed by the Experts themselves in their CVs. The Proposer should be prepared to substantiate the claimed experience by presenting copies of relevant documents and references if so requested.</i></p>	Pass/Fail
Total Section 4.	
Section 5. Financial Standing	
<p>Copies of the audited financial statements (balance sheets, including all related notes, and income statements) for the last three (3) years, complying with the following conditions:</p> <ul style="list-style-type: none"> a) Must reflect the financial situation of the Proposer or party to a JV, and not sister or parent companies; b) Historic financial statements must be audited by a certified public accountant; c) Historic financial statements must correspond to accounting periods already completed and audited. No statements for partial periods shall be accepted. 	Pass/Fail
Total Section 5.	

Section 6. Returnable Proposal Forms	
Duly completed and signed Form C: Technical Proposal Submission	Pass/Fail
Duly completed and signed Form D: Proposer Information Form (Prospective Vendor Information Sheet)	Pass/Fail
Duly completed and signed Form E: Joint Venture/Consortium/Association Information, accompanied by Letter of Intent to form a joint venture OR JV/Consortium/Association Agreement.	Pass/Fail
Duly completed and signed Form F: Eligibility and Qualification Form	Pass/Fail
Total Section 6.	
Section 7. Technical Proposal - Proposer's capacity and experience	
Maximum Score	
Brief description of the organization, including the year and country of incorporation. General organizational capability which is likely to affect implementation: management structure and project management controls. Bidders must demonstrate their ability to successfully implement the project by providing detailed information on the management structure – Describe the organizational hierarchy, key personnel, decision-making framework, and roles relevant to project execution. Bidders should provide relevant supporting documents and policies to substantiate their organizational capability.	40
Relevance of specialised knowledge and experience on similar engagements done in the region / country. (Provide a list of audited projects and indicate their budgets.)	160
Total Section 7.	200
Section 8. Tehnical Proposal - Proposed methodology, approach and work plan	
Maximum Score	
A detailed description of the approach and methodology for how the Proposer will achieve or exceed the requirements of the Terms of Reference, keeping in mind the appropriateness to local conditions and project environment. a. Detail how the different service elements shall be organized, controlled and delivered. b. The methodology shall also include details of the Proposer's internal technical and quality assurance review mechanisms. c. Explain whether any work would be subcontracted, to whom, how much percentage of	250

the work, the rationale for such, and the roles of the proposed sub-contractors and how everyone will function as a team.	
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Implementation plan indicating the detailed sequence of activities that will be undertaken and their corresponding timing. Details on how the different service elements shall be organized, controlled, and delivered.	150
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Total Section 8.	400
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Section 9. Technical Proposal - Management Structure and Key Personnel	Maximum Score
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<p>Composition and structure of the team proposed. Are the proposed roles of the management and the team of key personnel suitable for the provision of the necessary services?</p> <p><i>The minimum proposed professional staff setup must be consisted by three members at a minimum and have the below experience per position:</i></p> <ol style="list-style-type: none"> 1. Certified Auditor/ Team Leader with minimum 10 years of experience 2. Certified Auditor with minimum 7 years of experience 3. Junior Auditor with minimum 2 years of experience 	250
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Certified Auditor/ Team Leader (Key Qualifications and Experience relevant to the Assignment of proposed staff.)	80
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Certified Auditor (Key Qualifications and Experience relevant to the Assignment of proposed staff.)	50
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Junior Auditor (Key Qualifications and Experience relevant to the Assignment of proposed staff.)	20
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Total Section 9.	400
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SECTION 4: DATA SHEET

The following specific data shall complement, supplement or amend the provisions in Section 2: Instructions to Proposers. In case there is a conflict, the provisions herein shall prevail over those in Section 2: Instructions to Proposers.

Ref. Article in Section 2		Specific Instructions / Requirements
1	Partial proposals	<input type="checkbox"/> Allow suppliers to select lines on which to respond
2	Currencies	Prices shall be quoted in Euro
3	Proposal validity period(days)	60
4	Alternative proposals	No
5	Deadline for proposal submission	Date: 28/2/2025 12:00 PM Time: 2:00 PM Time zone: Coordinated Universal Time
6	Type of contract to be awarded	Purchase Order
7	Expected date for commencement of contract	
8	Conditions of contract to apply	See Section 6

1.	Scope	The aim of this RFP is to audit the Financial Report for the Project for the overall period from 01 September 2023 to 31 December 2027 and express an audit opinion according to ISA 800/805 on whether the Financial Report of the Project is in accordance with IOM's accounting records and agreed budget. The services are described in detail in Section 5 of this RFP.
4.	Eligible proposers	This invitation is open to all eligible Service Providers within Greece to submit a Technical Proposal and Financial Proposal for the services required.
7.	Clarification of solicitation documents	Contact details for clarification of solicitation documents: Focal Person: Procurement Unit. E-mail address: iomgrprocurement@iom.int ATTENTION: PROPOSALS SHALL NOT BE SUBMITTED TO THE ABOVE EMAIL ADDRESS BUT TO THE ADDRESS FOR PROPOSAL SUBMISSION AS SET OUT BELOW (see Data Sheet Article 26). Deadline for submitting requests for clarifications / questions: 22-Feb-23, 12:00 Manner of disseminating supplemental information to the RFP and responses / clarifications to queries: Direct communication to prospective proposers by email.
10.	Language	All proposals, information, documents and correspondence exchanged between IOM and the proposers in relation to this solicitation process shall be in English. Any supporting documentation which is required by bidding documents to be submitted along with the proposal shall be deemed to be accepted in Greek language.
15.	Duties and taxes	All prices shall: Be exclusive of VAT and other applicable indirect taxes.
17.	Proposal security	Not Required
21.	Pre-proposal conference	Will not be conducted
22.	Site inspection	Will not be conducted
26.	Instructions for proposal submission	Allowable manner of submitting proposals: <input checked="" type="checkbox"/> E-tendering or Email SUBMISSION BY E-TENDERING Navigate to the official e-Tendering portal and log in using your

	<p>authorized credentials.</p> <p>If you are not yet registered on the platform, you must complete the registration process before proceeding. Follow the instructions outlined in PowerPoint Presentation Guide #1: Guide for Registration and Profile Management to create an account and obtain the necessary access credentials. The guide is available at the following link: PowerPoint Presentation</p> <p>Once logged in, click on the home icon and Supplier Portal to access the Supplier section from the main dashboard. Locate and select RFP_3000001303 – Provision of Audit Services (Auditor's Opinion) for AVRR Project from the list of available tenders.</p> <p>Ensure you have reviewed all relevant submission guidelines and requirements before proceeding with the document upload. For further details, please refer to the PowerPoint presentation titled Guide #2: Submit Quotations/Bids/Proposals, available at the following link: PowerPoint Presentation</p> <p>SUBMISSION BY EMAIL:</p> <p>Mandatory subject of email: "RFP_3000001303_Provision of Audit Services (Auditor's Opinion) for AVRR project"</p> <ul style="list-style-type: none"> · The email must contain two separate compressed files (in ZIP or RAR format): one designated for the technical proposal and the other for the financial proposal. Each file is required to be password protected. · Passwords should not be included in the proposal email. Two separate requests will be sent to the sender's email address at different stages of the evaluation process, requesting the passwords for the technical and financial proposals. Each compressed file (technical and financial) must be secured with a unique password. <p>Zip files shall be named as follows:</p> <p>Technical Proposal: "Company Name _RFP_3000001303_Provision of Audit Services (Auditor's Opinion) for AVRR project _Technical Proposal"</p> <p>Financial Proposal: "Company Name_RFP_3000001303_Provision of Audit Services (Auditor's Opinion) for AVRR project _Financial Proposal"</p> <p>Content of compressed files:</p> <p>The Technical Proposal shall include all duly completed and signed Technical Proposal Forms, along with all requisite eligibility documentation (Form B to Form H). However, it shall expressly <u>exclude</u> the following documents: Form I (Financial Proposal Submission) and Form J (Format for Financial Proposal).</p> <p>The Financial Proposal shall only include the duly completed and signed Form I (Financial Proposal Submission) and Form J (Format for Financial Proposal).</p> <p>Distinct, separate emails for the technical and financial proposals are requested in order to be able to evaluate them separately. Non-compliance with this instruction shall result in rejection of the proposal received.</p> <p>Proposal submission address: iomathenstenders@iom.int PLEASE DO NOT SEND THE EMAILS WITH YOUR PROPOSAL TO ANY OTHER EMAIL ADDRESS (NOT EVEN AS CC. or BCC).</p>
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		<p>Other information:</p> <ul style="list-style-type: none"> • File Format: PDF, Microsoft Word, Microsoft Excel. • File names must be maximum 60 characters long and must not contain any letter or special character other than from Latin alphabet/keyboard. • All files must be free of viruses and not corrupted. • Max. File Size per transmission: 20mb • If the Proposal consists of large files, it is recommended that these files be sent in separate emails prior to the submission deadline. • Multiple emails must be clearly identified by indicating in the subject line "email no. X of Y", and the final "email no. Y of Y". • It is recommended that the entire Proposal be consolidated into as few attachments as possible. • The proposer should receive an email acknowledging email receipt.
30.	Proposal Opening	Public proposal opening will not be held
36.	Evaluation of technical and financial proposals	<p>Evaluation will be based on:</p> <p>Combined scoring method using a distribution of 60%-40% Technical proposal - financial proposal</p> <p>The maximum number of technical points is detailed in Section 3: Evaluation Criteria</p> <p>To be substantially technical compliant, Proposers must obtain a minimum threshold of 70% of maximum points.</p>
43.	Right to vary requirement at time of award	Not applicable
	Contract award to one or more proposer	<p>IOM will award a contract to:</p> <p>One Bidder Only</p>
47.	Performance Security	Not required
48.	Advance payment	Not allowed
49.	Liquidated damages	<p>Will be imposed as follows:</p> <p>Percentage of contract price per week of delay: 0.7% of contract price per week of delay up to a maximum of 10% of the Contract value, after which IOM may terminate the contract.</p>

SECTION 5: TERMS OF REFERENCE

I. Introduction:

IOM Greece has been implementing the project "The implementation of Assisted voluntary returns and reintegration measures as well as operation of Accommodation Center for applicants of voluntary returns" under the AMIF National Programme 2021-2027. and supports migrants who wish to return to their country of origin with safety and dignity. In the framework of the project, IOM provides support to migrants willing to voluntarily return to their countries of origin and contributes to the sustainable reintegration of returnees, while also supports in their accommodation, before departure from Greece, through the Accommodation Center.

Particularly the project foresees the assisted voluntary return of 17,000 beneficiaries, the development of 1,700 reintegration plans and the accommodation of 1,700 applicants of voluntary return in the Accommodation Center that operates under the project. The duration of the project has been set for 52 months, as of 1 September 2023 until 31 December 2027.

II. Objectives and scope of the audit:

The auditor shall use ISA 800/805 as basis for the risk assessment.

1. The objective is to audit the Financial Report for the Project for the overall period from **01 September 2023 to 31 December 2027** and express an audit opinion according to ISA 800/805 on whether the Financial Report of the Project is in accordance with IOM's accounting records and agreed budget. The auditing period includes:

REPORTING DATES OF Expense Declaration Sheets & Narrative reports		
<i>Number of reports</i>	<i>Reporting periods</i>	<i>Type of report</i>
1	1/9/2023-31/12/2023	1 st Interim narrative and financial progress report
2	1/1/2024-30/4/2024	2 nd Interim narrative and financial progress report
3	1/5/2024-31/8/2024	3 rd Interim narrative and financial progress report
4	1/9/2024-31/12/2024	4 th Interim narrative and financial progress report
5	1/1/2025-30/4/2025	5 th Interim narrative and financial progress report
6	1/5/2025-31/8/2025	6 th Interim narrative and financial progress report
7	1/9/2025-31/12/2025	7 th Interim narrative and financial progress report
8	1/1/2026-30/4/2026	8 th Interim narrative and financial progress report
9	1/5/2026-31/8/2026	9 th Interim narrative and financial progress report
10	1/9/2026-31/12/2026	10 th Interim narrative and financial progress report
11	1/1/2027-30/4/2027	11 th Interim narrative and financial progress report
12	1/5/2027-31/8/2027	12 th Interim narrative and financial progress report
13	1/9/2023-31/12/2027	Final narrative and financial progress report that will cover the whole project duration

2. The auditor shall examine, assess, and report on compliance with the terms and conditions of the Agreement.
3. The auditor shall express an opinion whether the Financial Report is correct and gives a true and

fair view of the activities of the Project and whether the execution has complied with the rules and conditions governing the use of funds as expressed in the Agreement.

III: Agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of reference below:

1. Follow up whether salary costs debited to the project/programme are recorded in a systemized way and examine whether the salary costs can be verified by sufficient supporting documentation.
2. Examine whether the financial report includes a comparison between the actual costs/expenditures of activities and the budgeted costs/expenditures in the template and as per the amounts presented by IOM for the period.
3. Based on materiality and risk the auditor shall examine on a test basis whether there is supporting documentation related to incurred costs. Regardless of materiality of the findings the auditor shall quantify the amount for costs lacking sufficient supporting documentation.
4. Examine whether the exchange rate policy has been consistently applied in line with the Organization's policy.
5. Follow up whether IOM has adhered to its procurement guidelines as referred to in the agreement.
6. Review, if applicable, if outgoing balance for previous period is the same as incoming balance for the current period.

7. Verify the unspent balance at the end of the project agreement against accounting records and its supporting documentation.
8. Verify the unspent balance that shall be repaid to Ministry of Migration and Asylum in the final report of the last agreement year. (Only applicable in the final report of the last agreement year which is 2019. This is not applicable to projects funded in 2018)
9. If funds have been forwarded to implementing partners, the auditor shall review whether IOM has signed agreements with its implementing partner organizations that reflect the applicable eligibility and audit requirements. Additionally, the auditor shall examine on a test basis that there is supporting documentation related to the expenditure reported by the implementing partners. The size of the test shall be based on the auditor's risk analysis. The auditors shall report the identified amount in case there is any missing supporting documentation.

IV. Reporting

- The report shall contain details regarding the audit methodology and the scope of the audit.
- The report shall contain an assurance that the audit was performed in accordance with international standards and by an independent qualified auditor.
- The report shall be signed by the responsible auditor (not just the audit firm) including the title of the responsible auditor.
- The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The independent auditor's report shall clearly stipulate that the audit has been conducted in accordance with ISA 800/805.
- The financial report that has been subject of the audit shall be attached to the audit reporting.
- The reporting shall also include a Management letter that discloses all audit findings (significant and other findings), as well as project weaknesses, or other weaknesses that might affect the project, identified during the audit process.
- The auditor shall make recommendations to address any project weaknesses, or other weaknesses that might affect the project, identified. The recommendations should be presented in priority.
- If IOM does not agree with an auditor recommendation, or if IOM explains the reason for the finding for example, then the auditor shall make a final comment to IOM's response.
- If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.
- The Management Letter shall state the measures that have been taken as a result of last previous project audits funded by Ministry of Migration and Asylum in the country through this agreement and whether measures taken have been adequate to deal with reported shortcomings.
- The agreed upon procedures ISRS 4400 under section III, shall be reported separately in a

"Report of factual findings". The size of the sample of reviewed audit reporting shall be maximum of 40 transactions from the IOM's primary transaction listing in relevant report and the sample should represent up to 20% of reported expenditure. When the auditor conducts agreed upon procedures according to ISRS 4400 and assesses that the observations presented in the "Report of factual findings" include the information that would have been included in a Management letter, a separate Management letter does not need to be issued for the ISRS 4400 assignment. Instead it is sufficient if the "Report on factual findings" include an explanation as to why a Management letter has not been issued.

- The draft report shall be written in English and be presented to IOM in MS Word format only (PowerPoint, excel or any other format will not be acceptable) following the Section IV Reporting.
- The final report shall not exceed 20 pages and should be presented to IOM in one hard copy and one digital PDF version for onward transmission to Ministry of Migration and Asylum.
- The audit shall commence within 1 (one) week after the award **following the sequence of the reporting period indicated in Section II "Objectives and scope of the audit", with deadline of draft audit report submission due 2 (two) months after the receipt of the report and corresponding transaction list for sampling. The final audit report shall be due 3 (three) weeks after receiving the draft report by IOM.**

SECTION 6: CONDITIONS OF CONTRACT AND CONTRACT FORMS

6.1 Contract Form with General Conditions of Contract

SERVICE AGREEMENT

between the

International Organization for Migration

and

[Name of the Service Provider]

on

[Type of Services]

This Service Agreement is entered into by the International Organization for Migration, an organization which is part of the United Nations system, acting through its [insert office name, e. g., Mission in XXX], [Address of the Office], represented by [Name, Title of Director, CoM, HoO], hereinafter referred to as "IOM," and [Name of the Service Provider], [Address], represented by [Name, Title of the representative of the Service Provider], hereinafter referred to as the "Service Provider." IOM and the Service Provider are also referred to individually as a "Party" and collectively as the "Parties."

1. Introduction and Integral Documents

1.1 The Service Provider agrees to provide IOM with [insert brief description of services] in accordance with the terms and conditions of this Agreement and its Annexes, if any.

1.2 The following documents form an integral part of this Agreement: [add or delete as required]

- (a) Annex A - Bid/Quotation Form
- (b) Annex B - Price Schedule
- (c) Annex C - Delivery Schedule and Terms of Reference
- (d) Annex D - Accepted Notice of Award (NOA)
- (e) Annex E - IOM Terms and Conditions for European Union Funded Service Type Agreements

In the event of conflict between the provisions of any Annex and the terms of the main body of the Agreement, the latter shall prevail.

2. Services

2.1 The Service Provider agrees to provide to the IOM the following services (the "Services"):

[Outline services to be provided. Where relevant, include location and how frequently etc. services are to be provided. List all the deliverables and their date of submission, if applicable. Description needs to be as detailed as possible to provide for a reliable yardstick to measure compliance. It may be necessary to attach a description of the Services as an Annex.]

2.2 The Service Provider shall commence the provision of Services from [date] and fully and satisfactorily complete them by [date].

2.3 The Service Provider agrees to provide the Services required under this Agreement in strict accordance with the specifications of this Article and any attached Annexes.

[Optional for Long-Term Agreements (please delete if not applicable)]

2.4 Nothing in this Agreement shall be interpreted as creating an exclusive relationship between the Parties. IOM does not guarantee and is not obliged to request any minimum quantity of Services during the term of this Agreement.

[Optional for Piggybacking for other UN agencies (please delete if not applicable)]

2.5 If any United Nations ("UN") entity wishes to avail of services which are of the same type as the Services through their own contracting formats, the Service Provider shall extend such services to them at prices and on terms no less favourable than those provided in this Agreement for the Services. For this purpose, IOM shall be entitled to disclose information related to this Agreement to any other UN entity.

3. The Service Fee

3.1 In full consideration for the complete performance of the Services in accordance with the terms of the Agreement, the all-inclusive total price for the Services under this Agreement shall be [currency code] [amount in numbers] ([amount in words]) (the "Service Fee").

3.2 The Service Provider shall invoice IOM upon completion of all the Services. The invoice shall include: [services provided, hourly rate, number of hours billed, any travel and out of pocket expenses, (add/delete as necessary)]

3.3 The Service Fee shall become due [insert number of days in numbers] ([write figure in words]) days after IOM's receipt and approval of the invoice.

3.4 Payment shall be made in [Currency code] by [bank transfer] to the following bank account:

Bank Name:

Bank Branch:

Bank Account Name:

Bank Account Number:

Swift Code:

IBAN Number:

3.5 The Service Provider shall be responsible for the payment of all taxes, duties, levies and charges assessed on the Service Provider in connection with this Agreement.

3.6 IOM shall be entitled, without prejudice to any other rights or remedies it may have, to withhold payment of part or all of the Service Fee until the Service Provider has completed to the satisfaction of IOM the Services to which those payments relate.

3.7 IOM enjoys VAT exemption in the Hellenic Republic in accordance with POL1180/2016. All payments under this agreement shall be net of VAT.

4. Warranties

4.1 The Service Provider warrants that:

(a) It is a company financially sound and duly licensed, with adequate human resources, equipment, competence, expertise and skills necessary to provide fully and satisfactorily, within the stipulated completion period, all the Services in accordance with this Agreement;

- (b) It shall comply with all applicable laws, ordinances, rules and regulations when performing its obligations under this Agreement;
- (c) In all circumstances it shall act in the best interests of IOM;
- (d) No official of IOM or any third party has received from, will be offered by, or will receive from the Service Provider any direct or indirect benefit arising from the Agreement or award thereof;
- (e) It has not misrepresented or concealed any material facts in the procurement of this Agreement;
- (f) The Service Provider, its staff or shareholders have not previously been declared by IOM ineligible to be awarded agreements by IOM;
- (g) It has or shall take out relevant insurance coverage for the period the Services are provided under this Agreement;
- (h) The Price specified in this Agreement shall constitute the sole remuneration in connection with this Agreement. The Service Provider shall not accept for its own benefit any trade commission, discount or similar payment in connection with activities pursuant to this Agreement or the discharge of its obligations thereunder. The Service Provider shall ensure that any subcontractors, as well as the personnel and agents of either of them, similarly, shall not receive any such additional remuneration;
- (i) It shall respect the legal status, privileges and immunities of IOM as an intergovernmental organization, such as inviolability of documents and archive wherever it is located, exemption from taxation, immunity from legal process or national jurisdiction. In the event that the Service Provider becomes aware of any situation where IOM's legal status, privileges or immunities are not fully respected, it shall immediately inform IOM;
- (j) It is not included in the most recent Consolidated United Nations Security Council Sanctions List nor is it the subject of any sanctions or other temporary suspension. The Service Provider will disclose to IOM if it becomes subject to any sanction or temporary suspension during the term of this Agreement;
- (k) It must not employ, provide resources to, support, contract or otherwise deal with any person, entity or other group associated with terrorism as per the most recent Consolidated United Nations Security Council Sanctions List and all other applicable terrorism legislation. If, during the term of this Agreement, the Service Provider determines there are credible allegations that funds transferred to it in accordance with this Agreement have been used to provide support or assistance to individuals or entities associated with terrorism, it will inform IOM immediately who in consultation with the donors as appropriate, shall determine an appropriate response. The Service Provider shall ensure that this requirement is included in all subcontracts.

4.2 The Service Provider warrants that it shall abide by the highest ethical standards in the performance of this Agreement, which includes not engaging in any fraudulent, corrupt, discriminatory or exploitative practice or practice inconsistent with the rights set forth in the Convention on the Rights of the Child. The Service Provider shall immediately inform IOM of any suspicion that the following practice may have occurred or exist:

- (a) a corrupt practice, defined as the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence the action of IOM in the procurement process or in contract execution;
- (b) a fraudulent practice, defined as any act or omission, including a misrepresentation or concealment, that knowingly or recklessly misleads, or attempts to mislead, IOM in the procurement process or the execution of a contract, to obtain a financial gain or other benefit or to avoid an obligation or in such a way as to cause a detriment to IOM;
- (c) a collusive practice, defined as an undisclosed arrangement between two or more bidders designed to artificially alter the results of the tender process to obtain a financial gain or other benefit;

(d) a coercive practice, defined as impairing or harming, or threatening to impair or harm, directly or indirectly, any participant in the tender process to influence improperly its activities, or affect the execution of a contract;

(e) an obstructive practice, defined as (i) deliberately destroying, falsifying, altering or concealing of evidence material to IOM investigations, or making false statements to IOM investigators in order to materially impede a duly authorized investigation into allegations of fraudulent, corrupt, collusive, coercive or unethical practices; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or (ii) acts intended to materially impede the exercise of IOM's contractual rights of access to information;

(f) any other unethical practice contrary to the principles of efficiency and economy, equal opportunity and open competition, transparency in the process and adequate documentation, highest ethical standards in all procurement activities.

4.3 The Service Provider further warrants that it shall:

(a) Take all appropriate measures to prohibit and prevent actual, attempted and threatened sexual exploitation and abuse ("SEA") by its employees or any other persons engaged and controlled by it to perform activities under this Agreement ("other personnel"). For the purpose of this Agreement, SEA shall include:

1. Exchanging any money, goods, services, preferential treatment, job opportunities or other advantages for sexual favours or activities, including humiliating or degrading treatment of a sexual nature; abusing a position of vulnerability, differential power or trust for sexual purposes, and physical intrusion of a sexual nature whether by force or under unequal or coercive conditions;

2. Engaging in sexual activity with a person under the age of 18 ("child"), except if the child is legally married to the concerned employee or other personnel and is over the age of majority or consent both in the child's country of citizenship and in the country of citizenship of the concerned employee or other personnel;

(b) Strongly discourage its employees or other personnel having sexual relationships with IOM beneficiaries;

(c) Report timely to IOM any allegations or suspicions of SEA, and investigate and take appropriate corrective measures, including imposing disciplinary measures on the person who has committed SEA;

(d) Ensure that the SEA provisions are included in all subcontracts;

(e) Adhere to above commitments at all times.

4.4 The Service Provider expressly acknowledges and agrees that breach by the Service Provider, or by any of the Service Provider's employees, contractors, subcontractors or agents, of any provision contained in Articles 4.1, 4.2 or 4.3 of this Agreement constitutes a material breach of this Agreement and shall entitle IOM to terminate this Agreement immediately on written notice without liability. In the event that IOM determines, whether through an investigation or otherwise, that such a breach has occurred then, in addition to its right to terminate the Agreement, IOM shall be entitled to recover from the Service Provider all losses suffered by IOM in connection with such breach.

5. Assignment and Subcontracting

5.1 The Service Provider shall not assign or subcontract the activities under this Agreement in whole or in part, unless agreed in writing in advance by IOM. Any subcontract entered into by the Service Provider without approval in writing by IOM may be cause for termination of the Agreement.

5.2 Notwithstanding such written approval from IOM, the Service Provider shall not be relieved

of any liability or obligation under this Agreement nor shall it create any contractual relation between any subcontractor and IOM. The Service Provider shall include in an agreement with a subcontractor all provisions in this Agreement that are applicable to a subcontractor, including relevant Warranties and Special Provisions. The Service Provider remains liable as a primary obligor under this Agreement, and it shall be directly responsible to IOM for any faulty performance under any subcontract. The subcontractor shall have no cause of action against IOM for any breach of the subcontract.

6. Delays, Defaults and Force Majeure

6.1 Time is of the essence in the performance of this Agreement. If the Service Provider fails to provide the Services within the times agreed to in the Agreement, IOM shall, without prejudice to other remedies under this Agreement, be entitled to deduct liquidated damages for delay. The amount of such liquidated damages shall be 0.1% of the value of the total Service Fee per day or part thereof up to a maximum of 10% of the Service Fee. IOM shall have the right to deduct such amount from the Service Provider's outstanding invoices, if any. Such liquidated damages shall only be applied when delay is caused solely by the default of the Service Provider. Acceptance of Services delivered late shall not be deemed a waiver of IOM's rights to hold the Service Provider liable for any loss and/or damage resulting therefrom, nor shall it act as a modification of the Service provider's obligation to perform further Services in accordance with the Agreement.

6.2 In case of failure by the Service Provider materially to perform under the terms and conditions of this Agreement, IOM may, after giving the Service Provider 30 days' written notice to perform and without prejudice to any other rights or remedies, terminate the Agreement with immediate effect without liability.

6.3 Neither Party will be liable for any delay in performing or failure to perform any of its obligations under this Agreement if such delay or failure is caused by force majeure, which means any unforeseeable and irresistible act of nature, any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, blockade or embargo, strikes, Governmental or state restrictions, natural disaster, epidemic, public health crisis, and any other circumstances which are not caused by nor within the control of the affected Party.

6.4 As soon as possible after the occurrence of a force majeure event which impacts the ability of the affected Party to comply with its obligations under this Agreement, the affected Party will give notice and full details in writing to the other Party of the existence of the force majeure event and the likelihood of delay. On receipt of such notice, the unaffected Party shall take such action as it reasonably considers appropriate or necessary in the circumstances, including granting to the affected Party a reasonable extension of time in which to perform its obligations. During the period of force majeure, the affected Party shall take all reasonable steps to minimize damages and resume performance.

6.5 IOM shall be entitled without liability to suspend or terminate the Agreement if the Service Provider is unable to perform its obligations under the Agreement by reason of force majeure. In the event of such suspension or termination, the provisions of Article 17 (Termination) shall apply.

7. Independent Contractor

The Service Provider, its employees and other personnel as well as its subcontractors and their personnel, if any, shall perform all Services under this Agreement as an independent contractor and not as an employee or agent of IOM.

8. Audit

The Service Provider agrees to maintain financial records, supporting documents, statistical records and all other records relevant to the Services in accordance with generally accepted accounting principles to sufficiently substantiate all direct and indirect costs of whatever nature involving transactions related to the provision of Services under this Agreement. The Service Provider shall make all such records available to IOM or IOM's designated representative at all reasonable times until the expiration of 7 (seven) years from the date of final payment, for inspection, audit, or reproduction. On request, employees of the Service Provider shall be available for interview.

9. Confidentiality

9.1 All information which comes into the Service Provider's possession or knowledge in connection with this Agreement is to be treated as strictly confidential. The Service Provider shall not communicate such information to any third party without the prior written approval of IOM. The Service Provider shall comply with IOM Data Protection Principles in the event that it collects, receives, uses, transfers or stores any personal data in the performance of this Agreement. These obligations shall survive the expiration or termination of this Agreement.

9.2 Notwithstanding the previous paragraph, IOM may disclose information related to this Agreement, such as the name of the Service Provider and the value of the Agreement, the title of the contract/project, nature and purpose of the contract/project, name and locality/address of the Service Provider and the amount of the contract/project to the extent as required by IOM's donors or in relation to IOM's commitment to any initiative for transparency and accountability of funding received by IOM in accordance with the policies, instructions and regulations of IOM.

10. Intellectual Property

All intellectual property and other proprietary rights including, but not limited to, patents, copyrights, trademarks, and ownership of data resulting from the performance of the Services shall be vested in IOM, including, without any limitation, the rights to use, reproduce, adapt, publish and distribute any item or part thereof.

11. Notices

Any notice given pursuant to this Agreement will be sufficiently given if it is in writing and received by the other Party at the following address:

International Organization for Migration (IOM)

Attn: [Name and title/position of IOM contact person]

[IOM's address]

Email: [IOM's email address]

[Full name of the Service Provider]

Attn: [Name and title/position of the Service Provider's contact person]

[Service Provider's address]

Email: [Service Provider's email address]

12. Dispute Resolution

12.1. Any dispute, controversy or claim arising out of or in relation to this Agreement, or the breach, termination or invalidity thereof, shall be settled amicably by negotiation between the Parties.

12.2 In the event that the dispute, controversy or claim has not been resolved by negotiation

within 3 (three) months of receipt of the notice from one party of the existence of such dispute, controversy or claim, either Party may request that the dispute, controversy or claim is resolved by conciliation by one conciliator in accordance with the UNCITRAL Conciliation Rules of 1980. Article 16 of the UNCITRAL Conciliation Rules does not apply.

12.3 In the event that such conciliation is unsuccessful, either Party may submit the dispute, controversy or claim to arbitration no later than 3 (three) months following the date of termination of conciliation proceedings as per Article 15 of the UNCITRAL Conciliation Rules. The arbitration will be carried out in accordance with the 2010 UNCITRAL arbitration rules as adopted in 2013. The number of arbitrators shall be one and the language of arbitral proceedings shall be English, unless otherwise agreed by the Parties in writing. The arbitral tribunal shall have no authority to award punitive damages. The arbitral award will be final and binding.

12.4 The present Agreement as well as the arbitration agreement above shall be governed by the terms of the present Agreement and supplemented by internationally accepted general principles of law for the issues not covered by the Agreement, to the exclusion of any single national system of law that would defer the Agreement to the laws of any given jurisdiction. Internationally accepted general principles of law shall be deemed to include the UNIDROIT Principles of International Commercial Contracts. Dispute resolution shall be pursued confidentially by both Parties. This Article survives the expiration or termination of the present Agreement.

13. Use of IOM Name, Abbreviation and Emblem

The Service Provider shall not be entitled to use the name, abbreviation or emblem of IOM without IOM's prior written authorization. The Service Provider acknowledges that use of the IOM name, abbreviation and emblem is strictly reserved for the official purposes of IOM and protected from unauthorized use by Article 6ter of the Paris Convention for the Protection of Industrial Property, revised in Stockholm in 1967 (828 UNTS 305 (1972)).

14. Status of IOM

Nothing in or relating to the Agreement shall be deemed a waiver, express or implied, of any of the privileges and immunities of the International Organization for Migration as an intergovernmental organization.

15. Indemnity

The Service Provider shall at all times defend, indemnify, and hold harmless IOM, its officers, employees, and agents from and against all losses, costs, damages and expenses (including legal fees and costs), claims, suits, proceedings, demands and liabilities of any kind or nature to the extent arising out of or resulting from acts or omissions of the Service Provider or its employees, officers, agents or subcontractors, in the performance of this Agreement. IOM shall promptly notify the Service Provider of any written claim, loss, or demand for which the Service Provider is responsible under this clause. This indemnity shall survive the expiration or termination of this Agreement.

16. Waiver

Failure by either Party to insist in any one or more instances on a strict performance of any of the provisions of this Agreement shall not constitute a waiver or relinquishment of the right to enforce the provisions of this Agreement in future instances, but this right shall continue and remain in full force and effect.

17. Termination

17.1 IOM may at any time suspend or terminate this Agreement, in whole or in part, with immediate effect, by providing written notice to the Service Provider, in any case where the mandate of IOM applicable to the performance of the Agreement or the funding of IOM applicable to the Agreement is reduced or terminated. In addition, IOM may suspend or terminate the Agreement upon thirty (30) days' written notice without having to provide any justification.

17.2 In the event of termination of this Agreement, IOM will only pay for the Services completed in accordance with this Agreement, unless otherwise agreed in writing by the Parties. The Service Provider shall return to IOM any amounts paid in advance within 7 (seven) days from the notice of termination.

17.3 In the event of any termination of the Agreement, upon receipt of notice of termination, the Service Provider shall take immediate steps to bring the performance of any obligations under the Agreement to a close in a prompt and orderly manner, and in doing so, reduce expenses to a minimum, place no further subcontracts or orders for materials, services, or facilities, and terminate all subcontracts or orders to the extent they relate to the portion of the Agreement. Upon termination, the Service Provider shall waive any claims for damages including loss of anticipated profits on account thereof.

17.4 In the event of suspension of this Agreement, IOM will specify the scope of activities and/or deliverables that shall be suspended in writing. All other rights and obligations of this Agreement shall remain applicable during the period of suspension. IOM will notify the Service Provider in writing when the suspension is lifted and may modify the completion date. The Service Provider shall not be entitled to claim or receive any Service Fee or costs incurred during the period of suspension of this Agreement.

18. Severability

If any part of this Agreement is found to be invalid or unenforceable, that part will be severed from this Agreement and the remainder of the Agreement shall remain in full force.

19. Entire Agreement

This Agreement embodies the entire agreement between the Parties and supersedes all prior agreements and understandings, if any, relating to the subject matter of this Agreement.

20. Final Clauses

20.1 This Agreement will enter into force upon signature by both Parties. It will remain in force until completion of all obligations of the Parties under this Agreement unless terminated earlier in accordance with Article 17.

20.2 Amendments may be made by mutual agreement in writing between the Parties.

21. Special Provisions (Optional)

Due to the requirements of the donor financing the project, the Service Provider shall agree and accept the following provisions:

[Insert all donor requirements which must be flown down to IOM's Service Providers and subcontractors. In case of any doubt, please contact LEGContracts@iom.int]

Signed in duplicate in English, on the dates and at the places indicated below.

For and on behalf of

The International Organization for Migration For and on behalf of
[Name of Service Provider]

Signature Signature

Name: Name:

Position: Position:

Date: Date:

Place: Place:

This form is mandatory to fill in and sign by every vendor who submits quotation

Signed for and on behalf of	Signed for and on behalf of
Signature:	Signature:
Name:	Name:
Title:	Title:
Date:	Date:
Place:	Place: