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## Invitation To Bid (ITB)

**Reference Number: ITB-PCPM-2025-01**

**Project: Organisational Capacity Audit for DG ECHO partnership eligibility**

*Number of pages including this one: 9*

Fundacja Polskie Centrum Pomocy Międzynarodowej (Polish Center for International Aid) is one of the largest Non-Governmental Organizations in Poland involved in development cooperation and humanitarian assistance. We operate in over a dozen countries globally, including Ukraine, Lebanon, South Sudan, and Ethiopia. In line with our strategy for expanding partnerships with international donors, PCPM intends to apply for partnership status with DG ECHO. A prerequisite for this partnership is the successful completion of an Organisational Capacity Audit by an independent external auditor.

The objective of this assignment is to carry out an **independent audit of PCPM's organisational systems, policies, and procedures**, as required under the DG ECHO's **Assessment of Partner's Capacity (APC)** framework. The final audit report will be submitted as part of the application for partnership eligibility with DG ECHO.

We are therefore seeking to contract an **experienced and recognised audit firm** that can conduct this assessment in accordance with DG ECHO guidelines and internationally accepted audit standards.

<b>Reference Number:</b>	ITB-PCPM-2025-01
<b>Location:</b>	Warsaw, Poland
<b>ITB Publication Date:</b>	08.08.2025
<b>Questions submission deadline:</b>	18.08.2025
<b>Q&amp;A Session date:</b>	19.08.2025 14:00 CET
<b>Submission deadline:</b>	31.08.2025
<b>Estimated award announcement date:</b>	08.09.2025
<b>Expected commencement of services:*</b>	15.09.2025

*\*The expected commencement date is indicative and subject to the final agreement with the selected contractor.*

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#### **Attachments:**

Attachment 1 - Terms of Reference

Attachment 2 - Model Assessment Report (Annex A to ToR)

Attachment 3 - Bidder's declaration

Attachment 4 - Suppliers' ethical code

## 1. Instructions:

### 1.1 Submission guidelines

Offers must be submitted by 31.08.2025. Offers received after the deadline may not be considered.

Please submit your offers in accordance with the following guidelines:

- Offers must be submitted via email **only** to: [przetargi@pcpm.org.pl](mailto:przetargi@pcpm.org.pl)
- Technical Offers and Financial Offers **must be sent in separate e-mail messages**. All e-mails' titles should include the ID: ITB-PCPM-2025-01
- All questions should be sent to the email address [dpopielarski@pcpm.org.pl](mailto:dpopielarski@pcpm.org.pl). The deadline for submitting questions is 18.08.2025
- An optional online Q&A session will be held on Tuesday 19.08.2025 at 14:00 CET

**Link to the video meeting:** <https://meet.google.com/qka-uddh-qhf>

(Optional) Join using phone: (PL) +48 22 163 85 02, PIN: 969 377 200#

During the meeting, answers to the questions previously received will be provided and participants will have the opportunity to ask additional questions. All questions and corresponding answers will be documented and shared with all interested parties.

### 1.2 Procedure course:

- Upon closure of the submission period, all received offers will be opened and registered by the Evaluation Committee
- Offers will undergo administrative verification. Missing documents will be requested to be received promptly under the pain of offer disqualification. Offers missing Technical or Financial Proposals will result in immediate disqualification.
- Offers administratively compliant will proceed to the evaluation phase.
- Technical evaluation will follow the criteria listed in section 3.1. Offers reaching the minimum score will be assessed financially as per section 3.2.
- Final ranking will be based on the combined technical and financial scores.

## 2. Required documents and attachments

#	Document	Importance
1	Technical Offer <b>(signed)</b> Audit plan, methodology, proposed timeline	<b>Mandatory</b>
2	Financial Offer <b>(signed)</b> Brief summary of ALL costs related to the assignment including all taxes.	<b>Mandatory</b>
3	CVs of each team member	<b>Mandatory</b>
4	Proof of professional audit license or registration	<b>Mandatory</b>
5	Extract from KRS / Certificate of business registration / Extract from the commercial register	<b>Mandatory</b>
6	Tax Clearance Certificate	<b>Mandatory</b>
7	Declaration of no conflict of interest	<b>Mandatory</b>
8	Bidders' declaration (Attachment 3) <b>(signed)</b>	<b>Mandatory</b>

## 3. Evaluation criteria

Total score: 200 points

Score weight split: Technical 50% / Financial 50%

### 3.1 Technical Criteria

A technical evaluation will be carried out for all eligible bidders based on the criteria listed in the table below. Maximum number of points: 100

Minimum score required to proceed to the next stage: 60% out of 100 points

Criterion	Weight (max. points)
<b>General and relevant experience</b> Years of audit experience (minimum 5)	20
<b>Relevant experience</b> Conducted similar organizational assessments	20
<b>Methodology</b> Timeline, audit approach, planning, tools	40
<b>Skills and competences</b>	20

Proofs of compliance with DG ECHO auditor requirements listed in section 1 of the Attachment 1: Terms of Referenc, e.g. ACCA, CPA, CIA or other relevant qualifications; other certificates and diplomas	
<b>SUM</b>	100 points (50% of the total)

Technical Proposal paper should include:

- **Full name, address, telephone number, and email of the main point of contact.**
- A concise overview of the firm, including the scope of services provided and relevant experience in conducting external audits
- List of names and professional certifications of the proposed audit team members.
- Methodology - a description of the proposed audit approach, including a detailed timeline for the assignment.

### 3.2 Financial Criteria

The lowest price offer will receive the maximum amount of points (100).

Other offers will be scored as follows: **(Lowest Price / Offered Price) × 100**

Note: All prices should be provided in PLN or EUR.

## 4. General information

### 4.1 Eligibility Restrictions

Participation in this tender is strictly limited to **independent, legally registered audit firms** (legal entities) that meet the following conditions:

- The firm must be authorised to conduct external audits under national law and/or be a member of a recognised professional auditing body;
- The firm must operate in accordance with international audit standards (e.g., ISA 3000, ISA 805 or equivalent);
- Individual consultants, sole proprietorships, or freelance auditors acting independently **are not eligible to apply as lead contractors**. Such individuals may only participate as part of a consortium or as subcontracted experts under the responsibility of an eligible audit firm;
- Bidders must not be subject to any sanctions, exclusion decisions, or restrictions imposed by the European Union, United Nations, World Bank, or any other major institutional donor;

- Any conflict of interest or prior consultancy relationship with PCPM must be fully disclosed at the time of submission.

Failure to meet the above requirements will result in automatic disqualification from the tender process.

## **4.2 Subcontracting**

Subcontracting is permitted, provided that the following conditions are met:

- The lead audit firm remains fully responsible for the quality, compliance, and delivery of all outputs under the contract;
- Subcontractors must meet the same eligibility, independence, and professional qualification requirements as the lead bidder;
- The scope and value of subcontracted work must not exceed 50% of the total contract value;
- The role of each subcontractor must be clearly specified in the Technical Proposal, including the tasks assigned and the identity of the subcontracting entity;
- Core tasks such as audit planning, methodology design, supervision, and signing of the final report must not be subcontracted;
- The contracting authority reserves the right to reject any subcontractor who does not meet the required standards or who poses a conflict of interest.

Failure to declare subcontracting arrangements or to comply with the above conditions may result in disqualification.

## **4.3 Grounds for Exclusion**

Failure to submit the signed Technical or Financial Offer will result in automatic exclusion. Any bidder involved in fraud, corruption, misrepresentation, or violation of ethical principles shall be disqualified. These criteria apply to all entities involved in the bid (lead, subcontractors, consortium partners).

## **4.4 Number of Offers**

Each bidder may submit only one offer. If multiple versions are submitted, only the one marked as "final" or the latest version received will be considered.

## **4.5 Validity**

Offers must remain valid for at least 30 days from the submission deadline. PCPM reserves the right to request an extension of validity under exceptional circumstances.

## **4.6 Language**

Fluency in English is required - The final audit report will have to be submitted using the official DG ECHO Model Report template, in English (Attachment 2. All offers, documentation, and deliverables related to this assignment must be conducted in English. Knowledge of Polish is welcome but not mandatory.

## **4.7 Ethical clause**

Bidders must adhere to high ethical standards including non-use of forced or child labour, respect for human rights, equal treatment, and environmental responsibility. The winning bidder must sign PCPM's Supplier Code of Ethics. PCPM reserves the right to reject offers from entities failing to uphold these values

## **4.8 Confidentiality**

All documents, data, and findings obtained during the audit shall remain the property of PCPM and must be treated as confidential.

All communication must be directed exclusively to the designated contact person. Any attempt to influence the process may lead to disqualification.

## **4.9 Payment terms**

Prices must be quoted in PLN or EUR and will be paid via bank transfer. PCPM will only cover fees charged by its own bank; all other banking or transfer fees will be borne by the contractor. Payments will be made within 30 days from approval of the final report and signing of the Completion Certificate.

# **5 Scope of assignment**

## **5.1 Context and Objective**

The purpose of this assignment is to assess the institutional, operational, and compliance capacity of Fundacja PCPM against the requirements of the European Commission's DG ECHO for humanitarian partnership. The audit will be used to demonstrate PCPM's eligibility for the DG ECHO's "Humanitarian Aid Model Grant Agreement" (HUMA MGA).

The assignment must be conducted in accordance with:

- The Terms of Reference for the Ex-Ante Assessment (Attachment 1);

- The principles and standards set out in the International Standards on Assurance Engagements (ISAE) 3000 (Revised);
- The applicable EU Financial Regulation;
- Regulation (EC) No 1257/96 concerning humanitarian aid.

## **5.2 Scope of work**

The audit will be conducted remotely and/or in the headquarters of PCPM in Poland. The audit must be based on document reviews, interviews and procedures testing in accordance with best practices.

The final report must include a comprehensive assessment of the following systems and functions:

- Governance structure and legal compliance
- Internal control and risk management systems
- Financial accounting, reporting, and control processes
- Procurement policy, procedures, and records
- Human resources management, including recruitment and compliance
- Project cycle management and MEAL (Monitoring, Evaluation, Accountability, Learning)
- IT systems and data protection practices
- Anti-fraud and whistleblowing mechanisms
- Past experience with institutional donors

The auditor shall:

- Review available documentation and interview key staff;
- Assess policies, procedures, and their implementation;
- Identify strengths, gaps, and risks;
- Provide recommendations aligned with HUMA MGA requirements.

## **5.3 Timeline**

The audit is expected to commence no later than on 15.09.2025. Final report is expected to be received no later than six (6) weeks following contract signature. A preliminary schedule must be included in the Technical Offer.

## **5.4 Documentation and Reporting**

All reports must be delivered in English. These reports must:



- Include a summary of findings and risk assessment;
- Clearly reference applicable standards (e.g., ISA 3000);
- Highlight non-compliance or areas for improvement;
- Provide actionable recommendations for alignment with ECHO expectations.

All working papers, interview records, and documentation must be retained by the auditor for at least 5 years and made available upon request by PCPM or ECHO.

## **5.5 Additional Information**

Bidders are expected to thoroughly familiarise themselves with the DG ECHO's "Terms of Reference for the ex-ante assessment" and audit Model Report. Knowledge of other DG ECHO "Humanitarian partnership" documents is an asset. PCPM will facilitate access to all relevant internal documentation as required during the audit.