
Invitation To Bid (ITB)

Reference Number: ITB-PCPM-2025-02

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 ex-ante assessment of PCPM's organisational systems, policies, and procedures**, as required under the DG ECHO's **Terms of Reference**. 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.

Reference Number:	ITB-PCPM-2025-02
Location:	Warsaw, Poland
ITB Publication Date:	18.09.2025
Q&A Session	07.10.2025, 14:00 CET (Google Meet)
Submission deadline:	17.10.2025
Estimated award announcement date:	22.10.2025
Expected commencement of services:*	03.11.2025

**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 18.10.2025. 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
- Technical Offers and Financial Offers **must be sent in separate e-mail messages**. All e-mails' titles should include the ID: ITB-PCPM-2025-02
- All questions should be sent to the email address dpopielarski@pcpm.org.pl. The deadline for submitting questions is 03.10.2025
- An optional online Q&A session will be held on Tuesday 07.10.2025 at 14:00 CET. Link to the video meeting: <https://meet.google.com/xmi-fuxx-dby>
(Optional) Join using phone: (PL) +48 22 163 92 11, PIN: 422 039 001#

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

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)
General and relevant experience Years of audit experience (minimum 5)	20
Relevant experience Conducted similar organizational assessments	20
Methodology Timeline, audit approach, planning, tools	40
Skills and competences	20

Proofs of compliance with DG ECHO auditor requirements listed in section 1 of the Attachment 1: Terms of Reference, e.g. ACCA, CPA, CIA or other relevant qualifications; other certificates and diplomas	
SUM	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 conditions set out in the DG ECHO Terms of Reference for the ex-ante assessment (Attachment 1).

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

4.2 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).

4.3 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.

4.4 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.

4.5 Language

Team fluency English is required with at least one member fluent in Polish - 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 mandatory due to the need to review PCPM documentation and procedures, which are largely conducted in Polish.

4.6 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

4.7 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.

4.8 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 to enter into a Framework Partnership Agreement with DG ECHO..

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 both remotely and in the headquarters of PCPM in Warsaw, Poland. The audit must be based on document reviews, interviews and procedures testing in accordance with best practices, for the period 2023-2024.

The final report must include a comprehensive assessment of PCPM's internal control systems, accounting and financial management capacity, procurement and grant award procedures, subcontracting practices, and adherence to humanitarian principles, in line with the DG ECHO Terms of Reference for the ex-ante assessment.

Timeline

The audit is expected to commence no later than on 02.11.2025. Final report is expected to be received no later than by 20.03.2026. **A preliminary schedule must be included in the Technical Offer.**

5.3 Documentation and Reporting

All reports must be delivered in English based on the DG ECHO Terms of reference (Attachement 1).

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.

5.4 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.