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REQUEST FOR PROPOSALS (RFP)

CONTRACT TITLE: External Audit and Financial
Assessment Services for Kosovar Civil Society
Foundation

REFERENCE NO: RFP 05/2024

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REQUEST FOR PROPOSALS

Dir madam/sir,

- I. You are invited to submit *a proposal by e-mail to the address stated in paragraph V*, for the below procurement activity in accordance with the enclosed Instructions and Information to tenderers.
- II. Your Proposal must be received by 23:59 o'clock on **November 08, 2024**, and shall remain open in the event that the aforementioned final date for submission of this procurement activity is extended. All submitted documents must conform to the requirements outlined in the tender dossier.
- III. You are required to complete and return all documents listed and requested at “**Documents to be submitted**” in accordance with the invitation to tender and instructions.

IV. **Procurement Structure**

This procurement process is organized into multiple LOTs. Each LOT has distinct terms of reference and related documentation, which must be followed in your application. Ensure that your proposal clearly specifies the LOT for which you are applying.

Auditing firms may submit proposals for multiple LOTs.

KCSF will make all efforts to avoid a situation where the same auditor is contracted for all LOTs. This is why no firm will be awarded more than three LOTs, and these must not be interrelated within one program.

Additionally, auditors who are currently or have previously been involved in auditing the last phases of the respective LOT cannot be selected again for the same LOT.

LOT 01: External Audit for the EJA 2 Kosovo Program (ISA 805)

LOT 1 involves an External Audit for the EJA Kosovo Program Phase 2, co-funded by the Swiss Agency for Development and Cooperation (SDC) and Sweden. The total program budget is EUR 4,278,496.19, with EUR 2,527,662.75 to be allocated to grants supporting civil society organizations in Kosovo. The audit will cover the program's financial information for fiscal years 2024, 2025, 2026, 2027, and 2028, in accordance with International Standards on Auditing (ISA 805).

[Click here for terms of references LOT 1](#)

[Click here for financial proposal LOT 1](#)

LOT 02: External Audit Services for EJA 2 Kosovo Grantees (ISA 700 & ISA 800/805)

LOT 2 covers the External Audit of institutional grantees' Annual Financial Statements on an annual basis for the years 2025 to 2028, following ISA 700 standards. It also includes a financial review of Project Grants (small, medium, and dedicated grants) and Organizational Development Grants, in accordance with ISA 800/805.

[Click here for terms of references LOT 2](#)

[Click here for financial proposal LOT 2](#)

LOT 03: External Audit of KCSF Accounts (ISA 700 & ISA 4400)

LOT 3 focuses on the External Audit of the Kosovar Civil Society Foundation (KCSF) accounts and annual Financial Statements for the fiscal years 2025, 2026, 2027, and 2028, in line with International Standards on Auditing (ISA 700). Additionally, an assignment will be conducted in accordance with International Standards on Related Services (ISRS) 4400 (Revised).

[Click here for terms of references LOT 3](#)

[Click here for financial proposal LOT 3](#)

LOT 04: External Audit for selected small NGOs (ISA 700)

LOT 4 involves the External Audit of accounts and annual Financial Statements of various small NGO for the fiscal years 2024, 2025, 2026 and 2027, following International Standards on Auditing (ISA 700). Auditors will be engaged on an as-needed basis to audit smaller NGOs selected from KCSF.

[Click here for terms of references LOT 4](#)

[Click here for financial proposal LOT 4](#)

- V. **Contract Title:** External Audit and Financial Assessment Services for Kosovar Civil Society Foundation
LOT Number: **01** - External Audit for the EJA 2 Kosovo Program (ISA 805); **02** - External Audit Services for EJA 2 Kosovo Grantees (ISA 700 & ISA 800/805); **03** - External Audit of KCSF Accounts (ISA 700 & ISA 4400); **04** - External Audit for selected small NGOs (ISA 700)

Reference Number: RFP 05/2024

Date of Publication: 24.10.2024

Closing Date: November 08, 2024, 23:59 o'clock

Contract Duration: Four to five years (Depending on which LOT you are applying for)

Contracting Authority: Kosovar Civil Society Foundation (KCSF)

Email Address for submission of offers: tender@kcsfoundation.org

- VI. For additional information about this procurement activity and ToR's please send your questions to the contact details below:

E-mail: tender@kcsfoundation.org

Closing date for questions: November 04, 2024, 13:00 o'clock

Only successfully tenderers will be contacted nearer the time to arrange suitable time for further information if needed.

Please ensure that you submit your proposal in the manner and by the time described in the Instructions and Information for tenderers.

Yours,

KCSF

Description of Scope

1	Introduction & Overview	Kosovar Civil Society Foundation (KCSF) is an independent, non-profit organization consistently pursuing the creation of a more participatory and democratic society in Kosovo through enabling civil society to become an active actor in country's public life. Over more than 25 years, KCSF has contributed to promoting evidence-based policymaking, expanding civic space, and supporting over 750 civic initiatives with a substantial investment of over 30 million euros, as well as empowering and enriching the skills and capacities of thousands of civil society activists in Kosovo and the Western Balkans through more than 1,100 training sessions.
2	Purpose of the Service	The purpose of this procurement call is for KCSF to select two or more professional auditing firms to perform various types of financial audit according to international auditing standards. These audits are spread throughout different programs of KCSF and the organization as a whole.
3	Brief Description of the Required Services	KCSF is seeking licensed auditing firms with extensive experience in providing audit services to not-for-profit organizations.
4	Objective and Scope	The objective of the audit is to express an opinion on whether the general-purpose financial statements present fairly, in all material respects, the results of operations for the year then ended or the specific grant awarded by KCSF, in conformity with generally accepted accounting principles (GAAP). The audits should be conducted in accordance with international standards, such as ISA 700 or ISA 800/805, or other relevant standards based on the specific engagement requirements.
5	List and Description of Expected Outputs to be Delivered	Annual audit reports or final audit reports for specific grants, as outlined in the terms of reference for each specific LOT. These reports should adhere to the relevant requirements and standards specified for each LOT.
6	Expected duration of contract	Four to five years (Depending on which LOT you are applying for)
7	Target start date (tentative)	December 2024 (Depending on which LOT you are applying for)
8	Estimated completion date	March 2029 (Depending on which LOT you are applying for)
9	Language of Proposal	English
10	Pre-proposal conference	N/A
11	Names and curriculum vitae of individuals who will be involved in completing the services	<input checked="" type="checkbox"/> Required <input type="checkbox"/> Not Required
12	Currency of Proposal	EUR
13	Value Added Tax on Price Proposal	<input type="checkbox"/> must be inclusive of VAT and other applicable indirect taxes <input checked="" type="checkbox"/> must be exclusive of VAT and other applicable indirect taxes
14	Bid Security	<input type="checkbox"/> Required <input checked="" type="checkbox"/> Not Required

15	Financial Standing	<input type="checkbox"/> Required <input checked="" type="checkbox"/> Not Required
16	Validity Period of Proposals (Counting for the last day of submission of quotes)	<input checked="" type="checkbox"/> 60 days <input type="checkbox"/> 90 days <input type="checkbox"/> 120 days In exceptional circumstances, KCSF may request the tenderers to extend the validity of proposals beyond what has been initially indicated in this ITT. The proposal shall then confirm the extension in writing, without any modification whatsoever on the proposal.
17	Partial Quotes	<input type="checkbox"/> Permitted <input checked="" type="checkbox"/> Not Permitted
18	Payment Terms	Payments will be made on a delivery basis, upon completion of the service.
19	Type of Contract to be Signed	Service Contract
20	Annexes to this RFP	<input checked="" type="checkbox"/> Annex 1: Terms of Reference (specific for each LOT) <input checked="" type="checkbox"/> Annex 2: Declaration on honour on exclusion criteria and absence of conflict of interest <input checked="" type="checkbox"/> Annex 3: Tender Submission Form for Technical Proposal <input checked="" type="checkbox"/> Annex 4: Tender Submission Form for Financial Proposal (specific for each LOT) <input checked="" type="checkbox"/> Annex 5: Instructions and Information for tenderers
21	Deadline for Submission of requests for clarification	3 working days before the deadline
22	Documents to be submitted:	<input checked="" type="checkbox"/> Annex 2: Declaration of honour on exclusion criteria and absence of conflict of interest (KCSF Form, same for all LOTs) <input checked="" type="checkbox"/> Annex 3: Proposal Submission Form for Technical Proposal (KCSF Form, same for all LOTs) <input checked="" type="checkbox"/> Annex 4: Proposal Submission Form for Financial Proposal (KCSF Form, specific for each LOT*) <input checked="" type="checkbox"/> CVs of proposed experts for the assignment <input checked="" type="checkbox"/> General References and specific references related to NGOs <input checked="" type="checkbox"/> Quality Certificate (e.g., ISA, GAGAS etc.) and other similar certificates, accreditations, certifications, awards, and citations received by the tenderer, if any. <input checked="" type="checkbox"/> Copy of registration certificate and Fiscal & Unique Number certificate <i>*When applying for multiple LOTs, ensure that your financial offer is tailored specifically for each LOT. Other documents can be submitted only once and are valid for all LOTs.</i>
23	Qualification Requirements:	The audit company should be licensed as per applicable legislation in Kosovo and experienced in applying ISA audit standards. The audit company must employ adequate staff with appropriate professional qualifications and suitable experience with ISA standards, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.

Bid Evaluation – Award Criteria

While price is an important factor, KCSF will evaluate proposals on price and the following criteria:

CRITERIA 1	Level of Compliance with ITT: <ul style="list-style-type: none"> i. Understanding of all parts of the ITT, ii. Overall Quality & Level of Professionalism, 	Weighting	10 %
CRITERIA 2	Methodology & Delivering requirements: <ul style="list-style-type: none"> i. Methodology, ii. System of control, iii. Service delivery timeline in line with KCSF requirements, 	Weighting	10%
CRITERIA 3	Experience and Team Qualification: <ul style="list-style-type: none"> i. Team Qualifications and skills, ii. General professional experience of the company, iii. References (general), 	Weighting	10%
CRITERIA 4	Service delivery capability: <ul style="list-style-type: none"> i. Prior Experience in auditing NGOs, ii. References on previous work with NGOs, 	Weighting	35%
CRITERIA 5	Financial Proposal: <ul style="list-style-type: none"> i. Lowest Price (=Lowest price/Proposed price*30p), ii. Price clarity & Competitive price 5p, 	Weighting	35%