Dear Sirs,

ICCROM (International Centre for the Study of the Preservation and Restoration of Cultural Property) is an international organization (IGO) created by UNESCO in 1956 and founded in Rome in 1959. It deals with the conservation of both movable and immovable heritage all around the world. As of today ICCROM has 137 Member States.

The ICCROM Finance and Audit Committee, considered the issue of opening to competition the selection of the External Auditor and, to this effect, decided upon a process to put the auditor’s job to a bid.

Furthermore, the Council has confirmed the policy whereby the External Auditor shall be appointed for a period of six years (three biennia), following which the appointment for External Auditor must be re-tendered. The incumbent External Auditor is allowed to bid in any tender process.

The Organization, therefore, wishes to solicit proposals from qualified international public accounting/auditing firms to conduct the audit of the consolidated financial statements of ICCROM. Proposals should provide the following information:

a) their interest and readiness to perform the related professional audit services;

b) the availability of audit resources and the professional capabilities, background and experience of staff (including experience with UN, governmental and/or other non-governmental audits);

c) the accounting and auditing standards under which they function, together with the standards of professional ethics governing the professional staff;

d) the estimated costs of providing such services for a period of three biennia commencing with the audit of accounts for the biennium 2020-21.

The Organization wishes to point out that the conditions and terms of reference under which the ICCROM External Auditor must perform his duties can be found in the Basic Texts of the Organization, the pertinent sections of which are attached (see below). Salient points governing the audit engagement include:

a) the audit shall be conducted in conformity with generally accepted common auditing standards, following IPSAS criteria and in accordance with the Organization's Financial Regulations.
b) the External Auditor shall have the responsibility for determining the scope of audit required to express an opinion on the financial statements and may include in the scope of work such examinations as deemed necessary to make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls, and the related administration and financial management of the Organization;

c) the External Auditor shall be completely independent and solely responsible for the conduct of the audit;

d) the External Auditor shall issue a report on the financial statements and relevant schedules through the Secretariat to the Council for its examination.

The Organization wishes to draw attention to the fact that knowledge of English is essential for the performance of the external audit since the official accounts of the Organization are maintained in that language. Details of the appointment and selection process are outlined in the attached guidelines (Attachment I).

In order to facilitate preparation of a proposal for the provision of External Audit services to ICCROM, relevant sections of the Basic Texts are enclosed:

- ICCROM Full Audit Report 2018 and 2019;
- ICCROM Financial Regulations;
- ICCROM Statutes (p.5).

Further information which may assist you to prepare proposals is contained in the Programme of Work and Budget 2020-21, which, together with other information relating to the structure and activities of the Organization, may be found on the ICCROM website (https://www.iccrom.org/). In the event that you are unable to access the ICCROM website, a hard copy of the Programme of Work and Budget 2018-19 may be obtained by contacting Mr. Maurizio MORICONI in Administration Unit – Finance Office (see contact details at Attachment I).

The Organization requests that proposals, prepared in accordance with the attached guidelines, be submitted no later than 5pm, Rome time, 13th November 2020.

In the anticipation that our tender is of interest to you, we look forward to receiving your proposal.

Yours sincerely,

Webber NDORO
Director-General

Webber NDORO
Director-General
ICCRROM
Via di San Michele, 13
00153 Rome, Italy
Selection and Appointment Process

The process for selecting and appointing the External Auditor of ICCROM will be as follows:

Invitation
The Secretariat will directly invite proposals and responses from qualified international public accounting/auditing firms. The proposal will be also published on the ICCROM institutional website, together with the indicated documents.

Receipt of Proposals
Proposals should be submitted to ICCROM no later than 5pm, Rome time, on 13th November 2020. The Administration Unit – Finance Office will receive all proposals and will arrange for these to be opened in the presence of the quorum of the 5 (five) members of the Management Team, in its dedicated session within 1 day from the closure of the tender.

Evaluation of Proposals
All proposals received within the stipulated timeframe will be reviewed and a shortlist of the best proposals will be drawn by the Secretariat and submitted to the Finance and Audit Committee for its review (within four working days – 23rd November COB - from the opening of the proposals).

The Finance and Audit Committee, will constitute itself into an Evaluation Panel to review the short-listed proposals.

The Finance and Audit Committee will present its report and recommendation to the Council in November 2020.

Appointment
On the basis of the evaluation and recommendation of the Finance and Audit Committee, the Council will decide upon and approve the appointment of the External Auditor. Audit work is expected to start at the beginning 2021.

Cost Proposals and Currency
Cost proposals should be split by biennium: i.e. 2020-2021, 2022-2023 and 2024-2025. All cost proposals must be stated in Euro.
Address and Contact Information

Proposals should be submitted in sealed envelopes and clearly marked, "External Audit Proposal - Not to be opened by ODG Registry" and should be addressed to:

Administration Unit - Finance Office
Attn. Maurizio MORICONI
ICCROM
Via di San Michele, 13
00153 Rome, Italy

The Organization regrets that it is not possible to provide information by telephone regarding the selection and appointment procedure. Requests for clarification regarding any of the points above should be directed in writing only, via e-mail to:

Mr. Nazzareno TODINI
Administrative Officer
ICCROM
Via di San Michele, 13
00153 Rome, Italy
E-mail: nt@iccrom.org