

## Annex I

# INSTRUCTION FOR BIDDERS

### Selection and Appointment Process

The process for selecting and appointing the successful bidder for the External Audit of ICCROM's Financial Statements will follow these steps:

### Invitation

ICCROM invites proposals from qualified and experienced international public accounting firms to conduct the audit of the Organization's consolidated financial statements (2026-2031).

### Receipt of Proposals

Proposals must be submitted to ICCROM by **5:00 PM CEST 31 August 2025**. Submissions can be made electronically in pdf format to the email address specified below.

Proposals must be submitted by email as two separate attachments:

- One document containing the **technical offer only**;
- One document containing the **financial offer only**;

Both documents must be attached in the same email, but kept as separate files. Proposals combining both offers in a single document **will be automatically excluded** from the selection process.

Upon receipt, the designated Tender Opening Committee (TOC) will record the time of submission (timestamp of the email will be used).

Proposals received after the deadline will not be considered.

The ICCROM TOC will open all proposals in the presence of the Procurement Official. Afterward the Procurement Official will forward the proposals to ICCROM Council to assess the proposals based on pre-defined criteria.

### Minimum Qualifications

To participate in this bid, bidders must meet the following minimum requirements:

- At least five (5) years of professional experience in external audit services.

- Proven experience auditing international organizations or UN entities that adopt or comply with IPSAS.
- Official registration with a recognized regulatory or professional body for audit services.
- No conflict of interest with ICCROM or Its Member States.

## Evaluation of Proposals

All proposals received within the stipulated timeframe will be reviewed and evaluated according to the following criteria and weights:

Criteria	Weight
<b>Economic Proposal</b>	50
<b>Technical Proposal</b>	50

## Technical Proposal

The total weight related to the **technical proposal**, as stated above, is **50**. The total score obtainable (1000 points) in the evaluation of the technical proposal is summarized below:

Summary of Technical Proposal Evaluation		Points Obtainable
1.	<b>Proposed Methodology and Project timeline</b>	800
	<ul style="list-style-type: none"> <li>• Detailed methodology for conducting the audit, including specific audit objectives and approach</li> </ul>	400
	<ul style="list-style-type: none"> <li>• Definition of the timeline for the completion of the Financial Statements audit with key milestones and deliverables</li> </ul>	400
2.	<b>Company Profile and relevant experience</b>	200
	<ul style="list-style-type: none"> <li>• Detailed profile of the firm and its relevant experience in similar audit projects</li> </ul>	100
	<ul style="list-style-type: none"> <li>• Resume and qualifications of the audit team members, including roles and responsibilities</li> </ul>	100
	<b>Maximum Total Points Obtainable</b>	<b>1000</b>

All proposals must follow the indications mentioned in the attached Terms of Reference (Annex II).

In the technical proposal, the bidders must provide the following information:

- **Methodology:** A detailed methodology for conducting the audit, including specific objectives and the approach adopted.
- **Timeline:** A detailed plan with the timeline for completing the audit, highlighting key deadlines and expected outcomes.
- **Company Profile and Experience:** A complete profile of the company, demonstrating relevant experience in conducting similar audit projects.
- **Team Member Qualifications:** CVs and qualifications of the audit team members, including their roles and responsibilities within the audit process.

## Economic Proposal

The total weight related to the **economic proposal**, as stated above, is **50**. Economic proposals must contain:

- Comprehensive budget breakdown covering all associated costs, with a detailed breakdown of costs per item and stated in EUR. Please separate the value of VAT from the taxable amount.

ICCROM specifies that pursuant to Article 72, paragraph (3) number (4), of the Decree of the President of the Republic, October 26, 1972, No. 633/72, supplemented and corrected by Presidential Decree 23/12/1974, n° 687; Presidential Decree 2/7/1975, n° 288; Legislative Decree No. 323 of 20 June 1996 (Gazzetta Ufficiale 143 of 20 June 1996, art. 10 paragraph 4); and subsequent amendments made to the VAT exemption regime from the entry into force of Law no. 217 of 15 December 2011 and based on Law No. 723 of 11 June 1960, which makes the headquarters agreement between UNESCO and the Italian Government executive in Italy, **the taxation of VAT does not apply to the transfer of goods and/or provision of services** in favour of ICCROM (International Centre for the Study of the Preservation and Restoration of Cultural Property) **for an amount exceeding €300.00** (three hundred / 00 euros).

## Appointment

After ICCROM's Council makes its decision, the successful bidder will be contacted to submit a draft contract to ICCROM.

Each potential supplier, by participating in this Invitation to Bid, agrees to ICCROM's terms and conditions (Annex III).

Specifications and any minor deviations required will be negotiated following the award of the service.

The service will be considered formally awarded upon signature of the contract, but its start date will be set by the parties based on the agreed timeline.

Since the final decision to award the service lies with the ICCROM Council, as per the organization Statutes, the bidders are kindly requested to submit offers valid until 31 December 2025.

Within fifteen (15) days from the date of receipt of the Contract, the successful bidder must sign the agreement and return it to ICCROM or otherwise provide feedback (for example if any modification or update is requested).

Failure by the selected bidder to comply with this provision will constitute sufficient reason for the cancellation of the award; in that case, ICCROM may award the Contract to the bidder with the second highest score.

## Address and Contact Information

### Electronic Format – Email

Electronic proposals should be submitted through email with the subject " External Audit – ICCROM" and should be addressed to:

[tender@iccrom.org](mailto:tender@iccrom.org)

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 by email, **no later than 8 August**, to:

**Mr Massimo Charles Walter Rossi.**

Finance and Administration Unit Manager

ICCROM

E-mail: **massimo.rossi@iccrom.org**

Please note that any request for clarification and the corresponding responses will be made available to all bidders on the website.