

Specifications

Tender No VT/2013/037

Technical part

1. Title of the contract

Framework Contract for the Audit of Programmes co-financed by the European Social Fund (ESF), the Financial Instrument for Fisheries Guidance (FIFG)/the European Fisheries Fund (EFF)/the European Maritime and Fisheries Fund (EMFF), the four Funds under the General Programme "Solidarity and Management of Migration Flows" (EBF/RF/EIF/ERF), the Asylum and Migration Fund (AMF), the Internal Security Fund (ISF) and the Instrument for Pre-accession Assistance (IPA).

2. Background

The European Commission's ("The Commission") Directorate-General for Employment, Social Affairs and Equal Opportunities ("DG EMPL"), Directorate-General for Home Affairs ("DG HOME") and Directorate-General for Maritime Affairs and Fisheries ("DG MARE") are responsible for the budgetary management of the European Social Fund ("ESF"), the Financial Instrument for Fisheries Guidance ("FIFG")/the European Fisheries Fund ("EFF")/the European Maritime and Fisheries Fund ("EMFF"), the four Funds under the General Programme "Solidarity and Management of Migration Flows" ("EBF/RF/EIF/ERF"), the Asylum and Migration Fund ("AMF"), the Internal Security Fund ("ISF") and the Instrument for Pre-accession Assistance ("IPA"), the main financial tools through which the European Union implements its policy for employment, fisheries, home affairs, and pre-accession countries. The beneficiary countries¹ are responsible for the management and administration of their respective ESF, FIFG/EFF/EMFF, EBF/RF/EIF/ERF, AMF/ISF and IPA allocations, through the shared management method of implementation"².

Currently, the Commission obtains the necessary assurance concerning payment requests from beneficiary countries by means of:

¹ "Beneficiary countries are the Member States of the European Union and the Candidate Countries (Croatia, FYROM, Montenegro, Serbia and Turkey), and Iceland, Norway and Switzerland for "SOLID". For an exhaustive list of countries please consult Annex III

² Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002, Article 53b and Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002, Article 42.
Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012, Article 59.

- prescribed certification procedures implemented by beneficiary countries;
- system audits and audits of operations undertaken by the audit bodies in the beneficiary countries;
- regular, focused and targeted on-the-spot audits of the beneficiary countries' systems carried out by the Commission.

The requirements to be met by the beneficiary countries are set out in the relevant regulations and guidelines.

For the programmes co-financed by the ESF and FIFG during the 2000-2006 programming period, the closure started in 2010.

For the period 2007-2013, beneficiary countries must declare expenditure in accordance with Council Regulation (EC) No 1083/2006 for ESF and Council Regulation (EC) No 1198/2006 for EFF, Commission Regulation (EC) No 1828/2006 and Commission Regulation (EC) No 846/2009 for ESF, and Commission Regulation (EC) No 498/2007 for EFF, European Parliament and Council Regulations (EC) No 573/2007/EC, No 575/2007/EC, No 2007/435/EC and 574/2007/EC for SOLID, and Council Regulation (EC) No 1085/2006, Commission Regulation (EC) No 718/2007 and Commission Regulation (EC) No 80/1010 for IPA.

For the period 2014-2020, beneficiary countries will declare expenditure in accordance with the upcoming regulations that will be made available before the beginning of the 2014-2020 programming period.

The Commission obtains assurance on the legality and regularity of the expenditure by carrying out audits of the management and control systems of the beneficiary countries, including desk-reviews and on-the-spot controls. For some of these audit activities, the Commission will require support and contract the services of an external auditor. The Commission therefore intends to conclude a multiple Framework Contract for the supply of audit services. Through Specific Contracts as described in point 4.2.2 below, the Commission will provide the Contractor with the audit methodology and define the tasks to be performed for each assignment.

2.1 Main Legal Framework 2000-2006

- Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds amended by Regulations No 1447/2001 and No 1105/2003 (Official Journal L 161, 26/06/1999, pp. 0001 – 0042).
- Regulation No 1784/1999 of the European Parliament and of the Council of 12 July 1999 on the European Social Fund (Official Journal L 213, 13/08/1999, pp. 0005 – 0008).
- Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (Official Journal L 161, 26/06/1999, pp. 0054 – 0056).

- Commission Regulation (EC) No 438/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the management and control systems for assistance granted under the Structural Funds amended by Regulation No 2355/2002 of 27/12/2002 (Official Journal L 063, 03/03/2001, pp. 0021 – 0043).
- Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (Official Journal L 064, 06/03/2001, pp. 0013 – 0015), as amended by Regulation (EC) No 1978/2006 of 22 December 2006 as regards reporting on cancellation proceedings (Official Journal L 368, 23/12/2006, p. 89).
- Commission Regulation (EC) No 448/2004 of 10 March 2004 amending Regulation (EC) No 1685/2000 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the eligibility of expenditure of operations co-financed by the Structural Funds and withdrawing Regulation (EC) No 1145/2003 (Official Journal L 072, 11/03/2004, pp. 0066 – 0077).
- Council Regulation (EC) No 2792/1999 of 17 December 1999 laying down the detailed rules and arrangements regarding Community structural assistance in the fisheries sector (Official Journal L 337, 30/12/1999, pp. 0010 – 0028).
- Commission Regulation (EC) No 366/2001 of 22 February 2001 laying down detailed rules for implementing the measures provided for in Council Regulation (EC) No 2792/1999 (Official Journal L 55, 24/02/2001, pp. 0003 – 0015).
- Commission Regulation (EC) No 1159/2000 of 30 May 2000 on information and publicity measures to be carried out by the beneficiary countries concerning assistance from the Structural Funds (Official Journal L 130, 31/05/2000, pp. 0030 – 0036).
- Commission Regulation (EC) No 643/2000 of 28 March 2000 on arrangements for using the euro for the purposes of the budgetary management of the Structural Funds (Official Journal L 078, 29/03/2000, pp. 0004 – 0005).
- Council Regulation (EC) No 1103/97 of 17 June 1997 on certain provisions relating to the introduction of the euro (Official Journal L 162, 19/06/1997, pp. 0001 – 0003).
- Commission Regulation (EC) No 2204/2002 of 12 December 2002 on the application of Articles 87 and 88 of the EC Treaty to State aid for employment (Official Journal L 337, 13/12/2002, pp. 0003 – 0014).
- Commission Regulation (EC) No 68/2001 of 12 January 2001 on the application of Articles 87 and 88 of the EC Treaty to training aid (Official Journal L 010, 13/01/2001, pp. 0020 – 0029).

2.2 Main legal framework 2007-2013

- Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (Official Journal L 210, 31/7/2006, pp. 25-78, as subsequently corrected).

- Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (Official Journal L 223, 15/08/2006, pp. 0001 – 0044).
- Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund.
- Commission Regulation (EC) No 498/2007 of 26 March 2007 laying down detailed rules for the implementation of Council Regulation (EC) No 1198/2006 on the European Fisheries Fund (Official Journal L 120, 10/05/2007, pp. 0001 – 0080).
- Commission Regulation (EC) No 846/2009 of 1 September 2009 amending Regulation (EC) No 1828/2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund.
- Decision No 573/2007/EC of the European Parliament and the Council of 23 May 2007 (OJ L 144 of 6.6.2007), establishing the European Refugee Fund III for the period 2008 to 2013.
- Decision No 575/2007/EC of the European Parliament and the Council of 23 May 2007 (OJ L 144 of 6.6.2007), establishing the European Return Fund, for the period 2008 to 2013.
- Council Decision No 2007/435/EC of 25 June 2007 (OJ L 168 of 28.6.2007), establishing the European Fund for the Integration of third-country nationals.
- Decision No 574/2007/EC of the European Parliament and the Council of 23 May 2007 (OJ L 144 of 6.6.2007), establishing the External Borders Fund for the period 2007 to 2013.

2.3 Other legislation for the programming period 2007-2013

- Regulation (EC) No 1081/2006 of the European Parliament and of the Council of 5 July 2006 on the European Social Fund and repealing Regulation (EC) No 1784/1999.
- Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (Official Journal L 210, 31/7/2006, pp. 82-91).
- Commission Regulation (EC) No 718/2007 of 12 June 2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA) (Official Journal L170, 29/06/2007, pp. 1-66).
- Commission Regulation (EC) No 80/2010 of 28 January 2010 amending Regulation (EC) No 718/2007 implementing Council Regulation (EC) No 1085/2006 establishing an instrument for pre-accession assistance (IPA).

2.4 Main legal framework 2014-2020

The legal basis for the new 2014-2020 programming period are currently under discussion and should be approved by the Council and the European Parliament by the end of 2013. The Commission's proposals for the Regulations for the 2014-2020 programming period are the following:

- Commission proposal COM(2011)615 final of 6 October 2011 for a Regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development fund, the European social Fund, the Cohesion Fund, the European Agricultural fund for rural Development and the European Maritime and Fisheries Fund covered by the Common Strategic Framework and laying down general provisions on the ERDF, the ESF and the CF and repealing Regulation (EC) No 1803/2006.
- Commission proposal COM(2011)607 final/2 of 14 March 2012 for a Regulation of the European Parliament and of the Council on the European Social Fund and repealing Council regulation (EC) No 1081/2006.
- Commission proposal COM(2011)804 final of 2 December 2011 for a Regulation of the European Parliament and of the Council on the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1198/2006 and Council Regulation(EC) No 861/2006 and Council Regulation No 1255/2011 on integrated maritime policy.
- Commission COM(2011)752 final proposal of 15 November 2011 for a Regulation laying down general provisions on the Asylum and Migration Fund and on the instrument for financial support for police cooperation, preventing and combating crime, and crisis management.
- Commission COM(2011)751 final proposal of 15 November 2011 for a Regulation establishing the Asylum and Migration Fund.
- Commission COM(2011)750 final proposal of 15 November 2011 for a Regulation establishing, as part of the Internal Security Fund, the instrument for financial support for external borders and visa.
- Commission COM(2011)753 final proposal of 15 November 2011 for a Regulation establishing, as part of the Internal Security Fund, the instrument for financial support for police cooperation, preventing and combating crime, and crisis management.

3. Subject of the contract

The European Commission intends to conclude a multiple Framework Contract with up to three companies for the supply of audit services for the activities carried out in the framework of the European Social Fund, the Financial Instrument for Fisheries Guidance, the European Fisheries Fund, the four Funds under the General Programme "Solidarity and Management of Migration Flows" ("EBF/RF/EIF/ERF"), the Asylum and Migration Fund ("AMF"), the Internal Security Fund ("ISF") and the Instrument for Pre-accession Assistance.

A multiple Framework Contract is a contract concluded between the Commission and several contracting parties, separately but on identical terms, so as to ensure that the contract will be carried out by one or the other of the contracting parties in the event of a conflict of interests or the unavailability of the first contracting party called upon.

The services under the Framework Contract are to be provided under the supervision of the Commission. They will be requested by the Commission, as and when necessary, by way of subsequent Specific Contracts as described in point 4.2.2 below.

The approximate number of audit days for the services required under the Framework Contract is estimated at 6000 audit days over the 24 months period.

4. Tasks to be carried out by the contractor

All audit services provided must be performed in line with the International Standards on Auditing (ISA).

The audits may be requested in any of the beneficiary countries which will receive funding under the programming periods, 2000-2006, 2007-2013 and 2014-2020. Specific audit tasks will be set out in each individual Specific Contract according to the Commission's needs.

The Contractor should report to the Commission:

- identification of all areas of non-compliance with the relevant regulations and
- any individual irregularities or grouped typical irregularities that have been detected. When these irregularities are quantifiable, the quantification of their financial impact should be reported.

4.1 - Description of the tasks

The table below indicates the type of audits conducted by the Commission, for which the contractors may be called to provide support:

Programming period		Legality and Regularity of expenditure			Closure	Effectiveness of Management and Control System (MCS)	
		Audit of projects / operations	Audit of recoveries and financial corrections	Audit of accounts	Audit of activities on the closure process	Evaluation of MCS, testing of compliance and substantive testing	Review of audit and control activities
2000-2006	ESF	✓			✓		
	FIFG				✓		
2007-2013	ESF	✓	✓		✓	✓	✓
	EFF	✓	✓		✓	✓	✓
	IPA	✓	✓		✓	✓	✓
	EBF/RF/EIF/ERF	✓	✓		✓	✓	✓

2014-2020	ESF	✓	✓	✓		✓	✓
	EMFF	✓	✓	✓		✓	✓
	IPA	✓	✓			✓	✓
	AMF/IMF	✓	✓	✓		✓	✓

In order to assist the Commission in executing the tasks outlined above, the Contractor may be required to perform audit activities which could include:

- for the 2000-2006 and 2007-2013 programming periods, activity on the closure process, with a review of the checks done and procedures followed by the managing authority and certifying authority and a review of the documents for closure, and possibly audits of projects/operations co-financed by ESF.

- for the 2007-2013 and 2014-2020 programming periods:

- audit of the effectiveness of the management and control systems established by the beneficiary countries for the European Social Fund (ESF), the European Fisheries Fund (EFF), the European Maritime and Fisheries Fund (EMFF), the four Funds under the General Programme "Solidarity and Management of Migration Flows" ("EBF/RF/EIF/ERF"), the Asylum and Migration Fund (AMF), the Internal Security Fund (ISF) and the Instrument for Pre-Accession Assistance (IPA), including the testing of their compliance with the requirements set out in the Regulations mentioned in parts 2.2, 2.3 and 2.4 above, as well as substantive testing of these systems and projects. This may also require desk reviews and analysis of audit and other reports submitted by beneficiary countries;
- audit of projects/operations that have been co-financed by the European Social Fund (ESF), the Financial Instrument for Fisheries Guidance (FIFG), the European Fisheries Fund (EFF), the European Maritime and Fisheries Fund (EMFF), the the four Funds under the General Programme "Solidarity and Management of Migration Flows" ("EBF/RF/EIF/ERF"), the Asylum and Migration Fund (AMF), the Internal Security Fund (ISF) and the Instrument for Pre-Accession Assistance (IPA);
- audit of recoveries and financial corrections;
- review of the work performed by the Audit Authorities including re-performance of the audit of projects/operations;
- desk reviews and analysis of annual audit opinion, annual audit reports and audit reports submitted by national authorities;
- audit of the closure declaration submitted by national audit authorities as set out in article 62 (e) of the Council Regulation (EC) No 1083/2006 for ESF, article 60 (f) of the Council Regulation (EC) No 1198/2006 for EFF and article 105 (d) of the Commission Regulation (EC) No 718/2007 for IPA, as well as the final report on the implementation of the annual program for

EBF/RF/EIF/ERF as set out in article 45 and 51 of the Parliament and Council Regulation (EC) No 573/2007/EC, article 45 and 51 of the Parliament and Council Regulation (EC) No 575/2007/EC, article 43 and 49 of the Parliament and Council Regulation (EC) No 2007/435/EC and article 47 and 53 of the Parliament and Council Regulation (EC) No 574/2007/EC.

- In addition, for the programming period 2014-2020, tasks to be performed by the contractor may include the audit of the accounts provided annually by the beneficiary countries and the audit of the IT systems put in place for the measurement of performance indicators (outputs and results) as well as the audit of the reliability and adequacy of the figures reported.

4.2 - Guide and details of how the tasks are to be carried out

4.2.1 Overall management of the Framework Contract

The Commission will issue service requests to the Contractor under the system described in point 4.2.2 below and in the draft Framework Contract.

The languages for communication with the Contractor will be English or French.

The Contractor shall respect the confidentiality of all information obtained in the course of the ordered audit work.

The selected Contractor(s) will work closely with the Commission so that the latter is able to guide and monitor the implementation of tasks within the specified timeframe. When necessary, the relevant services of the Commission will meet the Contractor, in particular:

- at the start of the requested service, when instructions will be given,
- at the end of the work when the company submits its final report and operational conclusions are drawn.

Commission staff may also accompany the Contractor on audit missions.

The Contractor will designate a co-ordinator, who will be responsible for the management and co-ordination of the services requested by the Commission in the Specific Contracts and project leaders in charge of the execution of the specific contracts.

The **co-ordinator** shall inter alia:

- be an audit and control partner and have the statutory capacity to commit the company in writing;
- maintain all the contacts with the Commission and the auditing teams;
- transmit to the relevant Commission services all required documentation and reports on behalf of the Contractor and as specified in the Framework Contract and the Specific Contract;
- transfer all the documents, related to the audit services to be carried out, from the Commission to the Contractor's auditing teams;

- plan desk reviews and/or on-the-spot audits according to detailed audit objectives, scope and methodology (including sample projects to be audited) and instructions provided by the Commission (attached to each Specific Contract);
- instruct, supervise and monitor the audit teams on the work to be carried out;
- be responsible for the Contractor's travel arrangements and accommodation on-the-spot;
- (if necessary) request a meeting with the Commission, to clarify any issues that have not been resolved;
- ensure that the timing of the audits is respected and inform the Commission without delay of possible issues with the audited operations/organisations (these problems could include, for example, non-cooperation, lack of supporting documents for the costs claimed, inappropriate book-keeping and elements of suspected financial irregularity, including possible fraud);
- review all the reports from the auditing teams to control their quality, completeness and consistency before sending them to the Commission;
- ensure a coordinated and uniform approach towards the beneficiary countries in relation to audit findings;
- at any time provide the Commission with all the elements to support and defend the conclusions reached in cases of disagreement with the audited organisation on the conclusions made by the auditors.

The project leaders will inter alia:

- be responsible for the execution of the individual Specific Contracts.
- ensure that the audit teams are familiar with the financial and operational provisions of the Framework Contract, the operation(s) to be audited and any particular methodologies and standard reporting formats to be used;
- ensure that the audit missions are staffed with the number of auditors necessary to execute the tasks as requested in the Commission's Specific Contract;
- clarify and resolve any problems that the auditing teams may encounter during an audit;
- review the reports of the audit team.

The Commission will do its utmost to ensure that the Contractor's staff receives the co-operation of the management of the body to be audited in the execution of the ordered audit work. If either the Contractor or the Commission establishes that the ordered audit work cannot be accomplished because of the lack of co-operation of the body to be audited or the Member State, it shall immediately inform the other party. In this event, the Commission may decide to stop the audit engagement, notifying the contractor forthwith. In this event, the Contractor shall be remunerated for work actually performed and for the expenses incurred up to the date of the cessation of the audit engagement, in accordance with the provisions of Article II.14.3 of the Framework Contract, but shall have no claim for further compensation.

4.2.2 Supply of specialised services and products under the Specific Contracts system

A Specific Contract is a Commission document sent to the Contractor, pursuant to which the Contractor is required to carry out a particular task for the former in accordance with the terms and conditions laid down in the Framework contract. The Specific Contracts will define the more specific matters related to each audit mission such as nature and scope of audit work, starting and ending dates, place of delivery and linguistic skills required.

The three-step procedure is as follows:

Step one: A Request for services will be drawn up and sent by the Commission to the Contractor. These requests will be accompanied by the Tender Specifications defining the services to be performed.

Step two: The Contractor must, within 10 working days, submit an offer detailing the expert or teams to whom they propose to entrust the carrying out of the services, a planned methodology and a price. This must then be approved by the Commission.

Step three: The Commission will confirm its request for services by means of a Specific Contract. The Specific Contract will be accompanied by precise and detailed contractual specific Tender Specifications from the above-mentioned Step one about the services to be performed, with a clear and detailed indication of the methodology, the fixed duration of the corresponding mission, the fixed deadlines for the delivery of reports and for services, and the fixed contractual expected inputs in working days of nominated experts. The retained experts' CVs will also be attached to this Specific Contract.

The Specific Contract shall be formally registered on the part of the Commission and signed by the authorised Commission official. Each Specific Contract will be given its own reference number. This reference number, together with the reference number of the Framework Contract, must be quoted by the Contractor in all correspondence with the Commission relating to this Specific Contract.

5. Time schedule and reporting

See Article I.2. of the framework contract.

5.1. Duration of contract

The period of performance for the Framework Contract will be 24 calendar months from the date of its signature by both parties. This Framework Contract may be renewed once. The period of performance of this possible renewal will not exceed 24 calendar months.

5.2 Reports – type, structure and content

5.2.1. Draft Report and Final Report

Each of the services provided by the Contractor under a Specific Contract will be the subject of a Draft Report followed by a Final Report.

The Draft Report must arrive at the Commission not later than 20 working days counting from the end date of the field work indicated in the Specific Contract. The Commission shall have 20 working days to approve or reject the Draft Report. If the Draft Report is rejected, then the Contractor has another 20 working days to submit a new Draft Report.

If the Commission approves the Draft Report, then the Contractor may send the Final Report in the form of an unlocked electronic document (including its translation in the official language of the country in which the audit was carried out) within 10 working days after the approval by the European Commission.

Approval of the Final Report by the Commission is one of the requirements for payment to the Contractor (see article I. 4 and article II.15.6 of the Framework Contract).

The Commission shall have 60 days from receipt to approve or reject the Final Report and proceed with the payment of the relevant invoice.

5.2.2. Content

Each Draft Report and Final Report must be submitted in one of the following language - English, French or German – as indicated in the Specific Contract, in a hard copy and an unprotected electronic version. In addition, a translation of the Final Report into the official language of the country in which the audit was carried out must be provided in the same formats, except for candidate countries.

The report shall describe the work carried out in respect of the Specific Contract.

The Contractor shall maintain sufficient records of the audit work performed to demonstrate the work done. The Commission shall have the right to inspect the records and to discuss the operational conclusions of the Draft Report with the Contractor.

The Contractor should prepare working papers which are sufficiently complete and detailed with an adequate audit trail to provide an overall understanding of the audit. Working papers may be in the form of data stored on paper, film, electronic or other media.

The Contractor should document matters which are important in providing evidence to support the audit opinion and provide evidence that the audit was carried out in accordance with the International Standards on Auditing.

The Contractor should record in the working papers information on planning the audit work, the nature, timing and extent of the audit procedures performed, the corresponding results and the conclusions drawn from the audit evidence obtained. Working papers should include the Contractor's reasoning on all significant matters which require the exercise of judgement, together with the Contractor's conclusion. In areas involving questions of principle or judgement, working papers will record the relevant facts.

Each finding listed in the final report should be accompanied by a reference to the relevant working paper justifying what has been found and the relevant conclusion.

The working papers are the property of the Commission and they will accompany the final report.

The minimum content of the final report is indicated in Annex II of these Tender Specifications. More specific requirements may be defined by the Commission if necessary.

6. Prices

Under the terms of Articles 3 and 4 of the Protocol on the Privileges and Immunities of the European Union, the latter are exempt from all charges, taxes and duties, including value added tax; such charges may not therefore be included in the calculation of the price quoted. The amount of VAT is to be indicated separately.

The price must be stated in EUR, net of VAT, using, where appropriate, the conversion rates published in the C series of the Official Journal of the European Union on the day when the invitation to tender was issued.

Professional fees and other costs

The fixed unit price, defined per country and per category of expert, as further specified in section 11.b below, includes:

1. The experts' fees per day
2. Travel expenses
3. Accommodation and subsistence expenses (covering the expenditure incurred by experts on assignments outside their normal place of work)
4. Related administrative expenses.

The fee relates to time actually spent in providing audit services, including the planning of the work and the preparation of reports, the drafting of the final report in French, English or German and the translation of the final report into the official language of the country in which the audit was carried out.

The price must be presented using the model provided for in Annex III of these Tender Specifications.

7. Payments and standard contract

In drawing up the bid, the tenderer should take into account the provisions of the standard contract comprising the "General conditions applicable to service contracts".

7.1. Payment conditions

Article I.4 of the Framework Contract, and Article II.15 of its "General conditions" set out details of Invoicing and Payments.

The Contractor shall prepare separate invoices for each Specific Contract, mentioning the corresponding Specific Contract reference number. Invoices not complying with these provisions may be returned by the Commission to the Contractor. See Article I.6 of the Framework Contract for the Commission address to be used for invoicing, and Article II.15.4 for the fiscal provisions linked to invoicing.

The Commission is not required to pay any invoice or request for payment presented by the Contractor for services carried out before the signature of the Framework Contract and Specific Contracts by the contracting parties.

7.2. Payment

The payment of the invoice shall be made in accordance with Article I.4.4 of the Framework Contract.

Administrative part

8. Participation

Please note that:

The competition is open to any physical person or legal entity coming within the scope of the Treaties and any other physical person or legal entity from a third country which has concluded with the Union a specific agreement in the area of public contracts, under the conditions provided for in that agreement.

Where the Multilateral Agreement on Public Contracts concluded within the framework of the WTO applies, the contracts are also open to nationals of States that have ratified this Agreement, under the conditions provided for therein. It should be noted that research and development services, which come under category 8 of Annex II A of Directive 2004/18/CE, are not covered by this Agreement.

9. Groupings of economic operators or consortia

Tenders can be submitted by groupings of service providers/suppliers who will not be required to adopt a particular legal form prior to the contract being awarded, but the consortium selected may be required to assume a given legal form when it has been awarded the contract if this change is necessary for proper performance of the contract³. However, a grouping of economic operators must nominate one party to be responsible for the receipt and processing of payments for members of the grouping, for managing the service administration, and for coordination. The documents required and listed in the following points 10 and 11 must be supplied by every member of the grouping.

Each member of the grouping assumes a joint and several liability towards the Commission.

10. Exclusion criteria and supporting documents

- 1) Bidders must provide a declaration of honour, duly signed and dated, that they are not in one of the situation referred to in Articles 106 and 107(1) of the Financial Regulation.

³ These entities can take the form of an entity with or without legal personality but offering sufficient protection of the Commission's contractual interests (depending on the Member State concerned, this may be, for example, a consortium or a temporary association).

The contract has to be signed by all members of the group, or by one of the members, which has been duly authorised by the other members of the grouping (a power of attorney or sufficient authorisation is to be attached to the contract), when the tenderers have not formed a legal entity.

Those articles are as follows:

"Article 106:

1. Candidates or tenderers shall be excluded from participation in procurement procedures if:

(a) they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations;

(b) they or persons having powers of representation, decision making or control over them have been convicted of an offence concerning their professional conduct by a judgment of a competent authority of a Member State which has the force of res judicata;

c) they have been guilty of grave professional misconduct proven by any means which the contracting authority can justify including by decisions of the EIB and international organisations;

(d) they are not in compliance with their obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or with those of the country of the contracting authority or those of the country where the contract is to be performed;

(e) they or persons having powers of representation, decision making or control over them have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation, money laundering or any other illegal activity, where such illegal activity is detrimental to the Union's financial interests;

(f) they are subject to an administrative penalty referred to in Article 109(1).

(...)

Points (b) and (e) of the first subparagraph shall not apply where the candidates or tenderers can demonstrate that adequate measures have been adopted against the persons having powers of representation, decision making or control over them, who are subject to a judgement as referred to in points (b) or (e) of the first subparagraph.

Article 107(1):

1. A contract shall not be awarded to candidates or tenderers who, during the procurement procedure for that contract:

(a) are subject to a conflict of interests;

(b) are guilty of misrepresenting the information required by the contracting authority as a condition of participation in the procurement procedure or fail to supply that information; (...)".

- 2) The tenderer to whom the contract is to be awarded shall provide, within a time limit defined by the contracting authority and preceding the signature of the contract, the evidence referred to in Article 143 of Rules of Application, confirming the declaration referred to in point 1 above.

Article 143 of the Rules of Application – Evidence

3. The contracting authority shall accept as satisfactory evidence that the candidate or tenderer to whom the contract is to be awarded is not in one of the situations described in points (a), (b) or (e) of Article 106(1) of the Financial Regulation, a recent extract from the judicial record or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of origin or provenance showing that those requirements are satisfied. The contracting authority shall accept, as satisfactory evidence that the candidate or tenderer is not in the situation described in point (a) or (d) of Article 106(1) of the Financial Regulation, a recent certificate issued by the competent authority of the State concerned.

Where the document or certificate referred to in paragraph 1 of this Article is not issued in the country concerned and for the other cases of exclusion referred to in Article 106 of the Financial Regulation, it may be replaced by a sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance.

4. Depending on the national legislation of the country in which the candidate or tenderer is established, the documents referred to in paragraphs 1 and 3 shall relate to legal persons and/or natural persons including, where considered necessary by the contracting authority, company directors or any person with powers of representation, decision-making or control in relation to the candidate or tenderer”.

See Annex I (which may be used as a checklist) for the supporting documents accepted by the European Commission to be provided by applicants, tenderers or tenderers to who the contract will be awarded.

- 3) The contracting authority may waive the obligation of a candidate or tenderer to submit the documentary evidence referred to in Article 143 of the Rules of Application, if such evidence has already been submitted to it for the purposes of another procurement procedure launched by the Commission and provided that the issuing date of the documents does not exceed one year and that they are still valid.

In such a case, the candidate or tenderer shall declare on his honour that the documentary evidence has already been provided in a previous procurement procedure and confirm that no changes in his situation have occurred.

11. Selection criteria

a) Economic and financial capacity:

The tenderer must provide the following documents to allow the Commission to determine whether its economic and financial capacity is sufficient to carry out the required services:

- appropriate statements from banks providing evidence of sound financial standing;
- presentation of its approved annual accounts for at least the last three years for which accounts have been closed (including net income figures);
- statement of its overall annual turnover which shall be at least EUR 15 million (applicable to a consortium as a whole).

If, for some exceptional reason which the contracting authority considers justified, the tenderer is unable to provide the references requested by the contracting authority, he may prove his economic and financial capacity by any other means which the contracting authority considers appropriate.

b) Technical capacity:

The tenderer must provide the following in order to allow the Commission to determine whether its technical and professional capacity is sufficient to carry out the required services:

- A full description of the tenderer's references in the domain concerned. This should include examples of work covering at least three years' work directly related to these services and products, indicating how the tenderer has carried out similar types of work in the past.
- A list of services proving experience in auditing public administrations' expenditure in various beneficiary countries.
- References from the tenderer's customers including a list of customers from the last three years.
- The availability of a co-ordination office, to ensure close co-operation with the Commission (in particular DG Employment, Social Affairs and Inclusion, DG Home Affairs and Justice and DG Maritime Affairs and Fisheries). A co-ordinator will be designated by the tenderer and will be in charge of the co-ordination office.
- The presentation of a network of audit offices covering the beneficiary countries.
- Experience of the human resources proposed:
 - The **co-ordinator** (Staff Category 1 - see also 4.2.1) should be an audit and control partner and should have at least fifteen years' professional experience carrying out audit and control missions as attested by the CV specifying his/her experience in the domain concerned and knowledge of languages (at least English or French), as well as the statutory capacity to commit the company in writing. He/she will sign each draft and final report sent to the Commission, after having ensured their conformity with the

corresponding Specific Contract, their quality and their conformity with International Standards on Auditing.

- The **project leader** (Staff Category 1) should be an audit and control partner and have the statutory capacity to commit the company in writing. The project leader should have at least ten years' professional experience carrying out audit and control missions as attested by the CV specifying his/her experience in the domain concerned and knowledge of languages (at least English or French).
- The experts proposed for the provision of audit services. The CVs, which will only have to be provided together with the Specific Contracts should specify their relevant experience, skills in the domain concerned and their knowledge of languages (at least English or French, plus the official language of the audited country), and give evidence of their technical and professional competence, according to the following requirements:
 - **Audit and control manager** (Staff Category 2):
At least five years' experience carrying out audit and control missions. Good knowledge of audit and control methods and best international practices in international administrations and/or organisations.
 - **Audit and control senior** (Staff Category 3):
At least three years' experience carrying out audit and control missions.
 - **Audit and control assistant** (Staff Category 4):
Up to three years' experience carrying audit and control missions.

Offers which do not satisfy the requirements of the selection criteria will not be taken into consideration in the following award phase. During the whole duration of the contract, the Contractor must maintain the quality of the staff proposed in the Specific Contracts according to the selection criteria.

12. Award criteria

The contract will be awarded to the bid offering the best price/quality ratio, taking account the following award criteria:

- Price: on the basis of Annex III of these Tender Specifications,
- Quality: on the basis of the proposed approach and services offered.

The evaluation will be conducted in three stages:

1. Evaluation of the quality:

The quality of each offer will be evaluated on the basis of the criteria defined in the table below:

Table on qualitative criteria

<i>Award criteria</i>	<i>Information to be provided</i>	<i>points</i>
<i>Quality of the proposal for a homogenous network in the beneficiary countries.</i>	<i>Tendering parties should explain in detail how they will ensure that a homogeneous approach will be applied to audit work carried out in the beneficiary countries. Presentation of each element of the audit offices in all Beneficiary countries applicable. Explanation of the co-ordination system.</i>	20
<i>Quality of the proposed methodology for performing the audits to the specific objectives and work organisation, in order to achieve high quality audit services (understanding of the tasks), and capacity to adapt, system of quality control and of adherence to the set deadlines for the Specific Contract.</i>	<i>Detailed description of organisational structure to be set up to manage the different tasks required to perform the services covered by the invitation to tender. Presentation of methods and system intended to control the quality of the services, and to ensure that they are provided within agreed deadlines and budgets.</i>	40
<i>Approach proposed for the daily management of the work i.e. communication/coordination between members of the audit team, between the Contractor and the Commission and between the Contractor and the auditees.</i>	<i>Coordination approach inside teams and between teams and the project leader, allocation of tasks to team members and with any sub-contractors or partners.</i>	20
<i>Structure of the team proposed in relation to the nature of the service required (resource allocation, distribution of tasks).</i>	<i>The tenders must explain how the tasks are going to be distributed, the structure of the team proposed and the way the resources are going to be allocated.</i>	20

Offers which receive less than 70 out of 100 points for the evaluation of qualitative criteria or less than 50% of the total in any of the four qualitative criteria will be excluded from the price evaluation.

2. Evaluation of the price:

The Commission will base its assessment on Annex III of these Tender Specifications, as completed by each tendering party, and apply weightings to the proposed unit prices, in order

to reflect the foreseen work share related to the beneficiary countries. The weightings are indicated in Annex IV of these Tender Specifications.

3. Price/quality ratio:

For each tenderer, the price obtained as indicated under point 2 above will be divided by the points obtained through the quality evaluation. This will result in a price per point. The tenderers will be ranked according to their price per point, with the tenderer obtaining the lower price per point being ranked first.

The contract will be awarded to the three best ranked tenderers according to the system described above.

13. Content and presentation of bids

Content of bids

Tenders must include:

- proof of eligibility (see section 8 above): tenderers must indicate the State in which they have their registered office or are established, providing the necessary supporting documents in accordance with their national law;
- all information and documents necessary to enable the Commission to appraise the bid on the basis of the exclusion, selection and award criteria (see sections 10, 11 and 12 above);
- a financial identification form duly completed and signed by the bank;
- a "legal entity" form duly completed;
- the name and function of the contractor's legal representative (i.e. the person authorised to act on behalf of the contractor in any legal dealings with third parties);
- List and detailed CVs of the proposed co-ordinator and project leaders (in accordance with the point 11 b) above);
- Annex III - price table.

Presentation of bids

Bids must be submitted in triplicate (i.e. one original and two copies).

They must include all the information required by the Commission (see points 9, 10, 11 and 12 above).

They must be clear and concise.

They must be signed by the legal representative.

They must be submitted in accordance with the specific requirements of the invitation to tender, within the deadlines laid down.

ANNEX I

Exclusion criteria

<p>Exclusion criteria (Article 106(1) FR)</p>	<p>Supporting documents to be provided by applicants or tenderers to who the contract will be awarded</p>
<p>1. Exclusion from a procurement procedure Article 106(1) FR : <i>« Candidates or tenderers shall be excluded from participation in procurement procedures if:</i></p>	<p>Procurement (Article 106(3) FR; Article 143 RAP)</p>
<p>1.1 (subparagraph a) <i>they are bankrupt or being wound up, are having their affairs administered by the courts, have entered into an arrangement with creditors, have suspended business activities, are the subject of proceedings concerning those matters, or are in any analogous situation arising from a similar procedure provided for in national legislation or regulations⁴;</i></p>	<p>Recent extract from the judicial record or recent equivalent document issued by a judicial or administrative authority in the country of origin or provenance or Where no such certificate is issued in the country concerned : sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance</p>
<p>1.2 (subparagraph b) <i>they or persons having powers of representation, decision making or control over them have been convicted of an offence concerning their professional conduct by</i></p>	<p>Cf. supporting documents for Article 106(1)(a) FR above</p>

⁴ See also Article 143(4) RAP: *« Depending on the national legislation of the country in which the candidate or tenderer is established, the documents referred to in paragraphs 1 and 3 shall relate to legal persons and/or natural persons including, where considered necessary by the contracting authority, company directors or any person with powers of representation, decision-making or control in relation to the candidate or tenderer».*

<i>a judgment of a competent authority of a Member State which has the force of res judicata⁵;</i>	
1.3 (subparagraph c) <i>they have been guilty of grave professional misconduct proven by any means which the contracting authority can justify including by decisions of the EIB and international organisations;</i>	Declaration by the candidate or tenderer that he is not in the situation described
1.4 (subparagraph d) <i>they have not in compliance with their obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which they are established or with those of the country of the contracting authority or those of the country where the contract is to be performed⁶;</i>	Recent certificate issued by the competent authority of the State concerned confirming that the candidate is not in the situation described or Where no such certificate is issued in the country concerned : sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance
1.5 (subparagraph e) <i>they or persons having powers of representation, decision making or control over them have been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation, money laundering or any other illegal activity, where such illegal activity is detrimental to the Union's financial interest⁷;</i>	Cf. supporting documents for Article 106(1)(a) FR above
1.6 (subparagraph f) <i>they are subject to an administrative penalty referred to in Article 109(1)⁸. »</i>	Declaration by the candidate or tenderer that he is not in the situation described

⁵ Cf. footnote n°6.

⁶ Cf. footnote n°6.

⁷ Cf. footnote n°6.

⁸ Article 109(1) FR: “The contracting authority may impose administrative and/or financial penalties on the following:

(a) Contractors, candidates or tenderers in the cases referred to in point (b) of Article 107(1);

(b) Contractors who have been declared to be in serious breach of their obligations under contracts covered by the budget”.

Exclusion criteria (Article 107 FR)	Supporting documents to be provided by applicants or tenderers to who the contract will be awarded
<p>2. Exclusion from a procurement or grant award procedure Article 107 FR : <i>« A contract shall not be awarded to candidates or tenderers who, during the procurement procedure for that contract:</i></p>	
<p>2.1 (subparagraph a) <i>are subject to a conflict of interest;</i></p>	Statement by the applicant, tenderer or bidder confirming the absence of conflict of interests, to be submitted with the application, bid or proposal.
<p>2.2 (subparagraph b) <i>are guilty of misrepresentation in supplying the information required by the contracting authority as a condition of participation in the contract procedure or fail to supply this information»⁹.</i></p>	<p>No specific supporting documents to be supplied by the applicant, tenderer or bidder.</p> <p>It is the responsibility of the authorising officer, represented by the evaluation committee, to check that the information submitted is complete¹⁰ and to identify any misrepresentation.</p>

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Cf. Article 158(3) of the RAP : « ...the evaluation committee or the contracting authority may ask candidates or tenderers to supply additional material or to clarify the supporting documents submitted in connection with the exclusion and selection criteria, within the time limit it specifies » and Article 204(3) of the RAP: « The evaluation committee or, where appropriate, the authorising officer responsible may ask an applicant to provide additional information or to clarify the supporting documents submitted in connection with the application, provided that such information or clarification does not substantially change the proposal. In accordance with Article 96 of the Financial Regulation, in the case of obvious clerical errors, the evaluation committee or the authorising officer may refrain from doing so only in duly justified cases. The authorising officer shall keep appropriate records of contacts with applicants during the procedure ».

¹⁰ Cf. footnote n°6.

Declaration of honour on exclusion criteria and absence of conflict of interest

(Complete or delete the parts in grey italics in parentheses)

[Choose options for parts in grey between square brackets]

The undersigned (*insert name of the signatory of this form*):

in *[his][her]* own name (*for a natural person*)

or

representing the following legal person: (*only if the economic operator is a legal person*)

full official name:

official legal form:

full official address:

VAT registration number:

➤ declares that *[the above-mentioned legal person][he][she]* is not in one of the following situations:

- a) is bankrupt or being wound up, is having its affairs administered by the courts, has entered into an arrangement with creditors, has suspended business activities, is the subject of proceedings concerning those matters, or is in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- b) has been convicted of an offence concerning professional conduct by a judgment of a competent authority of a Member State which has the force of *res judicata*;
- c) has been guilty of grave professional misconduct proven by any means which the contracting authorities can justify including by decisions of the European Investment Bank and international organisations;
- d) is not in compliance with all its obligations relating to the payment of social security contributions and the payment of taxes in accordance with the legal provisions of the country in which it is established, with those of the country of the contracting authority and those of the country where the contract is to be performed;
- e) has been the subject of a judgement which has the force of *res judicata* for fraud, corruption, involvement in a criminal organisation, money laundering or any other illegal activity, where such activity is detrimental to the Union's financial interests;
- f) is subject to an administrative penalty for being guilty of misrepresenting the information required by the contracting authority as a condition of participation in a grant award procedure or another procurement procedure or failing to supply this information, or having been declared to be in serious breach of its obligations under contracts or grants covered by the Union's budget.

➤ *(Only for legal persons other than Member States and local authorities, otherwise delete)* declares that the natural persons with power of representation, decision-making

or control¹¹ over the above-mentioned legal entity are not in the situations referred to in b) and e) above;

➤ declares that [the above-mentioned legal person][he][she]:

- g) has no conflict of interest in connection with the contract; a conflict of interest could arise in particular as a result of economic interests, political or national affinity, family, emotional life or any other shared interest;
 - h) will inform the contracting authority, without delay, of any situation considered a conflict of interest or which could give rise to a conflict of interest;
 - i) has not granted and will not grant, has not sought and will not seek, has not attempted and will not attempt to obtain, and has not accepted and will not accept any advantage, financial or in kind, to or from any party whatsoever, where such advantage constitutes an illegal practice or involves corruption, either directly or indirectly, inasmuch as it is an incentive or reward relating to award of the contract;
 - j) provided accurate, sincere and complete information to the contracting authority within the context of this procurement procedure ;
- acknowledges that [the above-mentioned legal person][he][she] may be subject to administrative and financial penalties¹² if any of the declarations or information provided prove to be false.

In case of award of contract, the following evidence shall be provided upon request and within the time limit set by the contracting authority:

For situations described in (a), (b) and (e), production of a recent extract from the judicial record is required or, failing that, a recent equivalent document issued by a judicial or administrative authority in the country of origin or provenance showing that those requirements are satisfied. Where the tenderer is a legal person and the national legislation of the country in which the tenderer is established does not allow the provision of such documents for legal persons, the documents should be provided for natural persons, such as the company directors or any person with powers of representation, decision making or control in relation to the tenderer.

For the situation described in point (d) above, recent certificates or letters issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the tenderer is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions.

For any of the situations (a), (b), (d) or (e), where any document described in two paragraphs above is not issued in the country concerned, it may be replaced by a sworn or, failing that, a solemn statement made by the interested party before a judicial or administrative authority, a notary or a qualified professional body in his country of origin or provenance.

If the tenderer is a legal person, information on the natural persons with power of representation, decision making or control over the legal person shall be provided only upon request by the contracting authority.

Full name

Date

Signature

¹¹ This covers the company directors, members of the management or supervisory bodies, and cases where one natural person holds a majority of shares.

¹² As provided for in Article 109 of the Financial Regulation (EU, Euratom) 966/2012 and Article 145 of the Rules of Application of the Financial Regulation

ANNEX II

Model Final Reports

Executive Summary Report

Introduction

Foreword

Scope of the audit

Methodology of the audit

Objectives of the audit

Legal Framework

Approach

Summary conclusions and recommendations

Recommendations

Conclusions

Final report – Findings and Observations

Ref.	Observation	Recommendation	Auditee response
1.1	Segregation of duties (Art. 3 of Reg. 438/2001) TO BE FILLED IN BY THE CONTRACTOR	TO BE FILLED IN BY THE CONTRACTOR	NOT FOR THE CONTRACTOR
1.2	Art. 4 of Reg. 438/2001 verification of services delivered TO BE FILLED IN BY THE CONTRACTOR	TO BE FILLED IN BY THE CONTRACTOR	NOT FOR THE CONTRACTOR
	Etc...		

Annex III Price Table

Services to be provided on fixed Unit prices¹³, upon Specific Contracts. The price table, to be filled in by the Tendering Parties, will constitute the future contractual basis for the Specific Contracts pricing by both parties. To this end it will be an integral part of the Framework Contract. Tendering parties are also reminded that only prices included within this table will be taken into account for the basis of concluding the framework contract. All prices for additional cost of co-ordination, general administration etc, will be ignored – such costs must be included as part of the price offer in the Table of Unit Prices. Tendering parties must leave the presentation of this price table unchanged.

Fixed unit prices in euros per working day				
	Co-ordinators and project leaders (Cat.1)	Audit and control manager (Cat. 2)	Audit and control senior (Cat. 3)	Audit and control assistant (Cat. 4)
EU Member States				
Austria				
Belgium				
Bulgaria				
Cyprus				
Czech Republic				
Germany				
Denmark				
Estonia				
Spain				
Finland				
France				
Greece				
Hungary				
Ireland				
Italy				
Lithuania				
Luxemburg				
Latvia				
Malta				
The Netherlands				
Poland				
Portugal				
Romania				
Sweden				
Slovenia				
Slovakia				
UK				
IPA Countries				
Croatia				
Fyrom				
Montenegro				
Serbia				
Turkey				
Schengen Associated States				
Iceland				
Liechtenstein				
Norway				
Switzerland				

¹³ The unit price should cover the experts' fees including travel expenses, subsistence expenses of the contractor and his staff (covering the expenditure incurred by experts on trips outside their normal place of work), accommodation and administrative expenses.

ANNEX IV Table of weightings

Weightings: The weightings per Member State have been set following the total financial envelope per Member State over the total amount committed per programming period for DG EMPL. These weightings per Member State have then been combined with a hypothetical audit assignment requiring 1000 audit days among different categories of experts, respectively 100 working days of cat. I experts, 400 w.d. of cat. II experts, 400 w.d. of cat. III experts and 100 w.d. of cat. IV experts. When assessing the price table (Table of Unit prices below), the Commission will apply the weights below onto each of the offered Unit prices. The results of fees and other direct costs will be added together to get the final price of each offer.

Commitments	EUR '000	% of total	Co-ordinators and project leaders (Cat.1)	Audit and control manager (Cat. 2)	Audit and control senior (Cat. 3)	Audit and control assistant (Cat. 4)	
Member States	TOTAL		100	400	400	100	1000 days
Austria	524.413	0,68%	0,68	2,72	2,72	0,68	
Belgium	1.073.218	1,39%	1,39	5,56	5,56	1,39	
Bulgaria	1.185.460	1,53%	1,53	6,14	6,14	1,53	
Cyprus	119.769	0,16%	0,16	0,62	0,62	0,16	
Czech Republic	3.787.796	4,90%	4,90	19,61	19,61	4,90	
Germany	9.380.655	12,14%	12,14	48,57	48,57	12,14	
Denmark	254.789	0,33%	0,33	1,32	1,32	0,33	
Estonia	391.517	0,51%	0,51	2,03	2,03	0,51	
Spain	8.054.865	10,43%	10,43	41,71	41,71	10,43	
Finland	618.564	0,80%	0,80	3,20	3,20	0,80	
France	5.394.548	6,98%	6,98	27,93	27,93	6,98	
Greece	4.363.800	5,65%	5,65	22,60	22,60	5,65	
Hungary	3.629.089	4,70%	4,70	18,79	18,79	4,70	
Ireland	375.362	0,49%	0,49	1,94	1,94	0,49	
Italy	6.921.062	8,96%	8,96	35,84	35,84	8,96	
Lithuania	1.028.307	1,33%	1,33	5,32	5,32	1,33	
Luxemburg	25.244	0,03%	0,03	0,13	0,13	0,03	
Latvia	583.104	0,75%	0,75	3,02	3,02	0,75	
Malta	112.000	0,14%	0,14	0,58	0,58	0,14	
The Netherlands	830.003	1,07%	1,07	4,30	4,30	1,07	
Poland	10.007.398	12,95%	12,95	51,82	51,82	12,95	
Portugal	6.853.388	8,87%	8,87	35,49	35,49	8,87	
Romania	3.684.148	4,77%	4,77	19,08	19,08	4,77	
Sweden	691.551	0,90%	0,90	3,58	3,58	0,90	
Slovenia	755.699	0,98%	0,98	3,91	3,91	0,98	
Slovakia	1.499.603	1,94%	1,94	7,77	7,77	1,94	
UK	4.474.918	5,79%	5,79	23,17	23,17	5,79	
IPA Countries							
Croatia	94.422	0,12%	0,12	0,49	0,49	0,12	
Fyrom	54.424	0,07%	0,07	0,28	0,28	0,07	
Montenegro	5.583	0,01%	0,01	0,03	0,03	0,01	
Turkey	474.055	0,61%	0,61	2,45	2,45	0,61	
Total Expenditure	77.248.752	100,00%					