

**Call for Tenders:**

**Call for tenders for financial audit of the "Digital Travellers"  
project, an Erasmus+ project financed by the  
Education, Audiovisual and Culture Executive Agency  
(EACEA)  
granted to  
Bibliothèques Sans Frontières (BSF)**

**25 August 2021**

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# A - INSTRUCTIONS TO TENDERERS

By submitting a tender, the tenderer accepts without reservation all specific and general conditions specified in this Call to Tender and agrees to these conditions as the sole basis for this procurement procedure.

The tenderer accepts the General Conditions of Bibliothèques Sans Frontières. Where the tenderer does not accept these general conditions, the tenderer will specify any conditions of sale in their tender.

If the tenderer wishes to state any other reservations, they shall list these in a separate letter. This letter should be addressed to the Secretary General of Bibliothèques Sans Frontières and submitted with the tender.

Failure to submit a tender containing all the information and documents requested by the deadline may result in the rejection of the tender in question.

## 1. Preamble

Bibliothèques Sans Frontières (BSF), a French association under the law of 1901, is a non-profit organisation that has worked since 2007 to provide access to information, education and cultural resources to those who are deprived of this. BSF believes that information, education and culture are levers of autonomy for all, giving groups and individuals the possibility to make informed choices for a better future.

Based on the association's expertise, BSF builds strategies for the dissemination of information across three main axes: the creation and deployment of innovative tools, the selection, adaptation and creation of content, and the provision of training.

BSF works alongside international and local actors in the field, implementing projects in around 20 countries worldwide, and creating accessible resources that meet the needs of vulnerable populations.

## 2. Introduction to the Digital Travellers Project

The objective of the Digital Travellers (DT) project is to improve digital education of vulnerable populations on a large scale, efficiently and at a minimum cost, via 'a train-the-trainer' methodology.

The project brings together six partners from five European countries: Bibliothèques Sans Frontières (BSFF - France), Bibliothèques Sans Frontières Belgique (BSFB - Belgium), Public Libraries 2030 (PL2030 - Belgium), Finnish Library Association (FLA - Finland), Fundacja Rozwoju Społeczeństwa Informacyjnego (FRSI - Poland) and Koninklijke Bibliotheek (KB - the Netherlands). It is an Erasmus+ project, funded by the EACEA.

As part of the Digital Travellers project, partners trained librarians in four pilot countries (Belgium, Finland, the Netherlands and Poland) to deliver digital skills workshops to vulnerable populations. The vulnerable populations identified were dependent on each national context. To aid with workshop delivery, librarians were given access to the 'Digital Travellers Databases', an online database created to provide access to training resources in each partner language. Evaluation results are then collected and analysed, and provided the basis for policy recommendations.

Education, Audiovisual and Culture Executive Agency (EACEA), under the European Commission, provides this project with a grant totalling 451,502.00 EUR (80% overall budget). The other 20% of the budget will be complemented by the partners' own contributions, amounting to 112,878.00 EUR. This gives a total overall budget of 564,280.00 EUR.

The grant amount for BSFF is 119,943 EUR, 80% of 149,928 EUR, to which this audit will focus on.

## 3. Objectives of the call to tender

This call for tender aims to recruit an external auditor/ expenditure verifier to conduct a financial audit of the expenses of the Digital Travellers project implemented by Bibliothèques Sans Frontières France (BSFF).

## 4. Timetable for the call to tender

	DATE	TIME
Deadline for requests for clarifications from Bibliothèques Sans Frontières	30 Sept 2021	17.00 CET
Deadline for tender submissions (date of reception, not postage date)	15 Oct 2021	17.00 CET
Tender opening session (Bibliothèques Sans Frontières)	18 Oct 2021	N/A
Notification of award to successful tender	8 Nov 2021	N/A
Signature of contract	12 Nov 2021	N/A

Bibliothèques Sans Frontières reserves the right to pre-select tenders in order to enter into a competitive dialogue with pre-selected firms.

## 5. Questions and Clarifications

If Bibliothèques Sans Frontières, on its own initiative or in response to a request from a tenderer, adds or clarifies information to the tender documents, this information will be sent in writing and shared with all other potential tenderers at the same time.

Tenderers may address their questions in writing to the following address, ideally by e-mail, or by post, up to seven (7) working days before the deadline for submission of tenders. The tender reference must be clearly referenced in all correspondence.

Michelle WONG-BARROY (Financial Controller)

Adresse : BSF, 8-10 rue de Valmy, 93100 Montreuil  
Mail : [michelle.wong-barroy@bibliosansfrontieres.org](mailto:michelle.wong-barroy@bibliosansfrontieres.org)

Any tenderer who seeks to arrange a private meeting with Bibliothèques Sans Frontières during the tender period may be excluded from the tender process.

## 6. Eligibility

Participation in the tender is open to all individuals, companies and organizations. By agreeing to these ToR, the External Auditor confirms meeting at least one of the following conditions:

- The Expenditure Verifier is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
- The Expenditure Verifier is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Expenditure Verifier commits to undertake this expenditure verification in accordance with the IFAC standards and ethics set out in these ToR.
- The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU member state)
- The Expenditure Verifier is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

## 7. Instructions for submitting a tender

### 7.1 – Response Format

Tenders should be submitted by email to: [michelle.wong-barroy@bibliosansfrontieres.org](mailto:michelle.wong-barroy@bibliosansfrontieres.org)  
The tender must be received by 15 October 2021.

NB: Tenders submitted late will not be accepted and will be returned to the sender.

### 7.2 – Content of the tenders

The Tenderer must provide sufficient information in their proposal to demonstrate compliance with the requirements set forth in each part of this Call for Tender. All proposals must include at least the following elements:

- A technical proposal which should indicate:
  - The proposed methodology employed for conducting the audit;
  - The proposed audit schedule;
  - An estimate of workload in regard to personnel/days required;
  - A presentation of the planned audit team (including CVs, references and relevant experience. Maximum 3 pages);
  - A quotation for the audit;
  - An explanation of any points of concern to be taken into account
  - A presentation of the auditor's CSR policy (if applicable);
- A financial proposal which should indicate:
  - The total costs of the audit in EUR including VAT ;
  - The payment terms (schedule);

Any tenderer who fails to provide all of the above documents in the requested formats may be disqualified.

### 7.3 – Late submissions

Any proposals received after the deadline will not be accepted and will either be returned to sender or discarded.

It is not possible to modify any proposals after the closing date of the tender.

## 8. Tender procedure

Bibliothèques Sans Frontières reserves the right to negotiate, accept or reject any proposal or quotation at its sole discretion and to pursue a competitive dialogue regarding any responses that it considers advantageous. Bibliothèques Sans Frontières is not obliged to accept any proposal, including the proposal at the lowest price.

No proposal may be modified after the closing date of the tender.

Bibliothèques Sans Frontières reserves the right to establish a shortlist of tenderers, based on the criteria set out in paragraph 14 of this document. Further discussions and a competitive dialogue may then be held with the shortlisted candidates.

## 9. Period of validity

Tenderers undertake to submit a tender which will remain valid for a minimum period of thirty (30) days from the deadline for submission.

However, the prices and conditions defined in the contract signed with the selected tenderer shall be valid for one year after the signature of the contract.

## 10. Currency

Tenders must be submitted in Euros, including VAT.

## 11. Language of tender

Tenders and all correspondence and documents relating to the tender exchanged between the tenderer and Bibliothèques Sans Frontières must be written in English.

Supporting documents and other documents provided by the tenderer may be written in another language, provided that they are accompanied by an accurate translation into English

## 12. Modification or withdrawal of tenders

Tenderers may modify or withdraw their tender by written notification before the deadline for submission of tenders indicated in Article 3. No tender may be modified after this date. Withdrawals will be firm and final and will terminate all participation in the tender process.

## 13. Costs of preparing tenders

None of the costs incurred by the tenderer in preparing and submitting their tender are refundable. All such costs shall be borne solely by the tenderer.

## 14. Opening, evaluation of tenders and criteria for selection

### 14.1 – Evaluation

The purpose of the opening and evaluation of the tenders is to check that they are complete and valid.

The subsequent evaluation of the tenders will be carried out in Montreuil and/or via video conference (in line with Covid 19 restrictions in France at the time of evaluation) by an evaluation committee composed of representatives of Bibliothèques Sans Frontières.

The contract will be awarded to the tender that is technically and administratively compliant, and also most economically advantageous once both the quality of the services and the financial offer are taken into account.

Tenders will be evaluated according to the criteria listed below:

- Ability to meet the requirements of the tender
- Compliance with the terms and conditions of Bibliothèques Sans Frontières
- Technical offer: understanding of the terms of reference, methodology, experience of the consultant(s)
- Financial offer: daily rates, number of days proposed, ancillary costs, overall offer corresponding to the available budget

The technical evaluation of the tenders will follow the following evaluation grid:

<b>CRITERIA</b>	
<b>TECHNICAL OFFER</b>	<b>80%</b>
Understanding of the ToR/Presentation of methodology	25%
Consultant references and experience	35%
<i>Experience of auditing NGO's</i>	15%
<i>Experience of auditing international projects</i>	10%
<i>Experience in public finance audits</i>	10%
CV of prospective auditors/sharing of responsibilities	10%
Provisional timetable for work/estimated workload in regard to personnel/days required	10%
<b>FINANCIAL OFFER</b>	<b>20%</b>
<b>TOTAL</b>	<b>100%</b>

All information concerning the project included in the tender documents, or in documents provided separately, must be treated in strict confidence by the tenderer. The tenderer agrees not to disclose or publish any information relating to this tender. Any documents provided by the tenderer will similarly be treated as confidential.

In the interests of transparency and fair competition, the evaluation committee may ask tenderers, in writing, to provide clarification of their tender within 48 hours, although tenderers will not be able to modify their tenders at this point. Any such request for clarification must not however be aimed at correcting any initial errors or shortcomings which may affect the performance of a particular tender or distort the competition.

Any tenderer who attempts to influence the evaluation committee in the process of reviewing, clarifying, evaluating and comparing tenders, to obtain information about the progress of the process, or to influence Bibliothèques Sans Frontières in its decision regarding the award of the contract, will have their tender rejected immediately. No accommodation will be made for late tender submissions and all late tenders will be rejected immediately, without evaluation.

## 14.2 – Budget

The maximum total budget for all audits is EUR 3,750 including all taxes and fieldwork.

## 15. Notification of award and signing of contract

The successful tenderer will be informed via email that their tender has been accepted (notification of award).

Unsuccessful tenderers will be informed via e-mail within 10 days of the award date.

Within 10 working days of receiving the contract, the successful tenderer must sign, date and return the contract to Bibliothèques Sans Frontières. The successful tenderer must provide the exact details of the bank account to which payments should be made.

If the successful tenderer does not return the signed contract within 10 working days, Bibliothèques Sans Frontières may, after notifying the tenderer, consider the award null and void.

## 16. Ownership of tenders

Bibliothèques Sans Frontières retains ownership of all tenders received under this tender procedure. Tenders will therefore not be returned to tenderers.

## 17. Contract

The contract between the successful tenderer and Bibliothèques Sans Frontières will be drawn up in accordance with Bibliothèques Sans Frontières' standard agreement framework.

In decreasing order of importance, the contract shall consist of the following elements:

- The specifications and conditions listed in the present Terms of Reference
- The offer of the selected tenderer
- Specific conditions proposed by the selected tenderer and explicitly accepted by Bibliothèques Sans Frontières, for example, following clarifications

## 18. Cancellation of the tender process

In the event of the cancellation of the tender procedure, tenderers shall be informed by Bibliothèques Sans Frontières.

If the tender procedure is cancelled before any sealed tender envelopes have been opened, these will be returned unopened to the tenderers.

The tender may be cancelled if:

- The tender procedure has been unsuccessful, i.e. if Bibliothèques Sans Frontières has received no valid or financially viable tenders, or no response at all;
- The economic or technical parameters of the project have been fundamentally altered;
- Exceptional or emergency circumstances make the normal execution of the project impossible;
- All technically compliant offers exceed the available budget;



- Irregularities have occurred in the procedure, in particular where these have prevented fair competition.

**In no instance shall Bibliothèques Sans Frontières be liable for damages of any kind (including damages relating to loss of profit in case of cancellation of the tender), even if Bibliothèques Sans Frontières has been warned of the possibility of said damages.**

**The publication of a procurement notice does not commit Bibliothèques Sans Frontières to implementing the advertised programme or project.**

## B – TECHNICAL SPECIFICATIONS

### 1. Audit objectives

The External Auditor is expected

- To carry out the agreed-upon procedures listed in Annex 2 and
- To issue reports based on the template in Annex 3 which will support the Contracting Authority's conclusions on the eligibility of the reported expenditure and the related follow-up.

The expenditure verification will be performed as a desk review.

The Expenditure Verifier is not expected to provide an audit opinion.

### 2. Standards and Ethics

The External Auditor shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Expenditure Verifier is independent from the Reporting Entity and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

### 3. Qualifications, Experience and Team Composition

#### 3.1 Qualifications and Experience

The Expenditure Verifier will employ staff with appropriate professional qualifications and suitable experience with IFAC standards and with experience in verifying financial information of entities comparable in size and complexity to the Reporting Entity. In addition, the verification team as whole should have:

- [Experience with programmes and projects related to External Relations funded by national and/or international donors and institutions. It is desirable that the team leader and, where applicable, the

fieldwork team, i.e. either the audit manager (category 2) or the senior auditor (category 3) has experience with audits of EU funded External Relations actions. ]

- [Experience with audits/verifications in <specify geographic zone, country>]
- [Experience with audits/verifications of <specify sector or instrument>]
- [Sufficient knowledge of relevant laws, regulations and rules in the country concerned. This includes but is not limited to taxation, social security and labour regulations, accounting and reporting.]
- [Fluency in <language(s)>]
- [A good knowledge of <required knowledge>]
- Option to select in case the Reporting Entity is an International Organization or a Framework Agreement was signed between the European Commission and the Reporting Entity:
- [The leader of the fieldwork team shall be at least a category 2 expert who has:
  - Experience with audits or audit related engagements (e.g. review or agreed-upon procedures engagements) of development aid programs and Actions funded by national and/or international donors and institutions; and
  - A sufficient knowledge of the IO's accounting, finance, reporting and regulatory procedures]

## 3.2 Team Composition

The team of auditors required for this engagement will be composed of a category 1 auditor who has the ultimate responsibility for the expenditure verification and a team which is composed of an appropriate mix of category 2 – 4 auditors.

## 3.3 Categories of staff/experts

### **Category 1 – (Audit Partner)**

A Category 1 expert (audit partner) should be a partner or another person in a position similar to that of a partner and be a highly qualified expert with relevant professional qualifications who assumes or has assumed senior and managerial responsibilities in public audit practice.

He/she should be a member of a national or international accounting or auditing body or institution. He/she must have at least 12 years of professional experience as a professional auditor or accountant in public audit practice. Experience with audit related services in beneficiary countries of EU External Action Programmes will particularly be taken into account for the evaluation at the level of specific contracts.

The audit partner will be the person who will be responsible for the specific contract and its performance as well as for the report that is issued on behalf of the firm. He/she has the appropriate authority from a professional, legal or regulatory body and is authorized to certify accounts by the laws of the country in which the audit firm is registered.

### **Category 2 – (e.g. Audit Manager)**

Audit managers should be qualified experts with a relevant university degree or professional qualification. They should have at least 6 years of experience as a professional auditor or accountant in public audit practice including relevant managerial experience of leading audit teams.

He/she should be a member of a national or international accounting or auditing body or institution.

### **Category 3 – (e.g. Senior Auditor)**

Senior auditors should be qualified experts with a relevant university degree or professional qualification and at least 3 years professional experience as a professional auditor or accountant in public audit practice.

### **Category 4 – (e.g. Assistant Auditor)**

Assistant auditors should have a relevant university degree or professional qualification and at least 6 months professional experience as a professional auditor or accountant in public audit practice.

### 3.4 Curricula Vitae (CVs)

The Expenditure Verifier will provide the Contracting Authority with CVs of the staff/experts involved in the expenditure verification. The CVs will include appropriate details for the purpose of the evaluation of the offer on the relevant specific experience for this expenditure verification and the qualifying work carried out in the past.

## 4. Scope of the audit

### 4.1 Contracts and Financial Reports covered by these ToR

The Contract(s) and Financial Reports subject to this expenditure verification are indicated on the cover sheet and in Annex 1.

### 4.2 Conditions for Eligibility of Expenditure

The conditions for eligibility are stipulated in the Contracts which are provided in Annex 1 (including riders).

Further documents (e.g. Financing Decisions, Financing Agreements, Framework Agreements) that the Expenditure Verifier might deem to be required for the purposes of this expenditure verification will be provided by the Contracting Authority on request.

Expenditure Verifiers will inform the Contracting Authority as soon as possible about any limitations in the scope of work they may find prior to or during the verification.

The Expenditure Verifier will report any attempt by the Reporting Entity or its staff to restrict the scope of the verification, or any lack of co-operation on the part of the Reporting Entity or its staff. The Expenditure Verifier will consult the Contracting Authority on what action may be required, whether or how the expenditure verification can be continued and whether changes in the verification scope or the timetable are necessary.

## 5. Verification Process and Methodology

### 5.1 Preparation of the Verification

The Expenditure Verifier shall contact the Reporting Entity as soon as possible (and no later than 7 calendar days) after the formal announcement by the Contracting Authority of the expenditure verification to the Reporting Entity, so as to prepare the verification and to agree on the timing for carrying out the expenditure verification, notably with regard to fieldwork (if any). The Expenditure Verifier will then also confirm with the Reporting Entity the location(s) indicated in Annex 1 and ensure that relevant supporting documents as well as key staff will be available during the verification.

### 5.2 Preparatory Meeting, Fieldwork, Desk Review

[The Contracting Authority foresees a preparatory meeting with the Expenditure Verifier which will be held Choose either one or both by conference call or at <name and address of the meeting place should be clearly stated>.]

The field work or desk review shall commence as soon as possible after the signature of the verification contract or the date of availability of the Financial Report (i.e. financial report, supporting documents and other relevant information).

#### 5.2.1 Engagement Context, Materiality, Risk Analysis, Sampling

The Expenditure Verifier's procedures should include:

- Obtaining a sufficient understanding of the engagement context including the contractual conditions, the Reporting Entity and the applicable EC laws and regulations which are set out in Section 5 above (Scope). The Expenditure Verifier should pay specific attention to the contractual provisions relevant for the following aspects:

- documentation, filing and record keeping for expenditure and income;
- eligibility of expenditure and income;
  - procurement and origin rules insofar as these conditions are relevant to determine the eligibility of expenditure;
  - asset management (management and control of fixed assets; e.g. equipment).
  - cash and bank management (treasury);
  - payroll and time management;
  - accounting (including the use of exchange rates) and financial reporting of expenditure and income; and
  - internal controls and notably financial internal controls.

The understanding should be sufficient to identify and assess the risks of material errors or misstatements in the expenditure and revenue stated in the Financial Report in order to determine the size and structure of the expenditure sample to be tested, whether caused by error or fraud, and sufficient to design and perform further verification procedures.

- Performing a risk analysis (Annex 2).
- The outcome of the risk analysis has to be clearly described in the Verification Report (Annex 3, Section 2.1);
- Determining the sample size;
- For the purpose of determining what the overall material misstatement or error is, the Expenditure Verifier will apply a materiality threshold of 2% of the total amount of the gross reported expenditure with a confidence level of 95%.
- Establishing the sample and selecting the individual items for testing (Annex 2).
- The link between the risk assessment and the size and composition of the sample, as well as the sampling method (statistical/non-statistical) must be clearly described in the Verification Report (Annex 3, Section 2.2);

#### 5.2.2 Fieldwork / Desk Review

The main task during the fieldwork or desk review will be to perform the substantive tests (Annex 2, Section 2). Key information about the testing process must be provided in the Verification Report (Annex 3, Section 4.1).

#### 5.2.3 Debriefing Memo and Closing Meeting

At the end of the fieldwork or desk review, the Expenditure Verifier should prepare a debriefing memo, organize a closing meeting with the Reporting Entity in order to discuss the findings, obtain its initial comments and agree on additional information to be provided at a later date. [If the Reporting Entity is not the Contracting Authority for the expenditure verification, the representative of the Commission in charge of the audit will be invited to attend the closing meeting.]

#### 5.2.4 Complementary Letter

The Expenditure Verifier may at any time during the expenditure verification process draw up a complementary letter to inform the Commission about facts and issues that are considered of particular interest and importance. Suspicions of fraud or irregularity should be reported immediately.

#### 5.2.5 Documentation and Verification Evidence

The evidence to be used for performing the procedures in Annex 2 is all financial and non-financial information which makes it possible to examine the expenditure declared in the Financial Report.

The Expenditure Verifier documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

## 5.3 Reporting

#### 5.3.1 Structure and Content of the Report

The use of the Expenditure Verification Report template in Annex 3 of these ToR, including the annexed tables, is compulsory. If the verification scope covers Financial Reports related to different Contracts, a separate and specific report should be issued for each Contract.

The report should provide basic information about the Contract and should describe the outcome of the risk analysis and its implications on the sampling. The report should also give an overview of the substantive testing and fully disclose the

information regarding the items included in the expenditure population and in the sample. The report should finally detail the findings identified through the performance of the agreed-upon procedures.

The report should be presented in English. [An executive summary of the report in English should be provided along with the report.]

The Expenditure Verifier will submit within 21 working days of the conclusion of the field work a draft report to the Reporting Entity for comments to be received within 21 working days. This delay expired, the Expenditure Verifier will provide the final report to the Reporting Entity within 7 working days from the receipt of the comments (if any).]

### 5.3.2 Expenditure Verification Findings and Recommendations

The factual findings shall be reported in accordance with the formats and criteria specified in the Expenditure Verification Report template (Annex 3). The description of findings will include the standard applied (e.g. art. xx of the General Conditions of the Contract), the facts and the analysis of the Expenditure Verifier.

The verification report should include all financial findings made by the Expenditure Verifier, regardless of the amount involved. Changes in the financial findings occurring between the draft and the pre-final or final report as a result of the consultation procedure should be clearly and sequentially reported.

### 5.3.3 Debriefing Meeting with the Contracting Authority

The Contracting Authority foresees a meeting with the Expenditure Verifier following receipt of the pre-final report. This meeting will be held Choose either one or both by conference call.

## 6. Other Matters

### 6.1 Subcontracting

The Expenditure Verifier will not subcontract without prior written authorisation from the Contracting Authority.

## 7. Payment

All payments will be made by bank transfer to the account of the audit provider according to the schedule agreed upon in the contract.

All payments will be made in Euros.

Payments shall be made upon receipt of original invoices issued by the audit provider.

## Annexes

Annex 1 - Engagement Context / Key Information

Annex 2 – Guidelines for Risk Analysis and Verification Procedures

Annex 3 - Model for Expenditure Verification Report

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