



## **Request for Proposals for External Audit Services**

*September 2024*

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### **Background**

[Human Rights House Foundation \(HRHF\)](#) envisions a world in which everyone can freely and safely promote and enjoy all human rights.

HRHF recognises that lasting human rights change can be achieved when a strong and independent civil society is united in solidarity and able to freely contribute to the promotion and protection of human rights at home and abroad. [Human Rights Houses](#) are central to HRHF's work empowering civil society and advancing its vision.

HRHF is an international organisation that establishes and supports Human Rights Houses – coalitions of local independent civil society organisations working to advance human rights at home and abroad. Today 80 CSOs are united in the [Network of Human Rights Houses](#), active across Eastern and Western Europe, the Balkans and the Caucasus.

In close partnership with the Network of Human Rights Houses, HRHF advocates at international intergovernmental level to advance and protect [fundamental rights that underpin independent civil society](#) and make it possible to hold institutions and individuals accountable. HRHF advocates for inclusion and active participation of civil society, reports on human rights trends, and works to strengthen international human rights mechanisms and standards in order to influence the situation at the national level.

HRHF holds consultative status at the United Nations, participatory status at the Council of Europe, and is a Strategic Framework Partner of the European Union's Eastern Partnership civil society initiative.

The Network of Human Rights Houses has a well-developed national and regional [protection infrastructure](#) and works to support human rights defenders at risk.

HRHF was established in 1992 and is headquartered in Oslo with an office in Geneva and representation in Brussels and Tbilisi.

### **1. Purpose**

1.1 With this Request for Proposals (RFP), HRHF invites proposals from qualified audit firms to provide External Audit Services (Services).

1.2 The Services will commence with auditing of the fiscal year ending 31 December 2024, and are expected to continue for the subsequent two fiscal years, for a contract term of three years, one-time renewable for a total of six years.

## **2. Selection process**

2.1 Proposals must be submitted in accordance with the requirements of this Request for Proposals (RFP).

2.2 An evaluation committee will assess the proposals in accordance with the criteria and scoring table identified in section 4.1 of this RFP. The selection of the successful offeror is also subject to the approval of the Director and Board of HRHF.

2.3 Following the selection process, the successful offeror will be invited to enter into a three-year contract for the Services, with a one-time option for renewal at the end of the three-year term.

## **3.0 Scope of work**

3.1 The scope of work for the Services is set out in Appendix A.

## **4.0 Evaluation criteria**

4.1 Proposals will be evaluated in accordance with the price to quality criteria (40/60) as indicated in the table below:

<b>Evaluation criteria</b>	<b>Detailed description</b>	<b>Maximum points</b>
Organisational qualifications	<ul style="list-style-type: none"><li>- Code of Conduct, conflict of interest statement</li><li>- Organisation structure, e.g. business processes, business units, functional, including key locations</li><li>- Most recent financial statements</li><li>- Statement summarising the benefits to client of selecting their firm</li><li>- Experience in auditing not-for-profit organisations</li><li>- Qualifications and experience in auditing and expense verification of EU-funded projects</li></ul>	20
Resources	<ul style="list-style-type: none"><li>- Time commitment, competencies and experience of key team members that will be committed to this engagement</li><li>- Steps that will be taken to ensure staff continuity during the 3-year period</li></ul>	20
Approach & Quality assurance	<ul style="list-style-type: none"><li>- Understanding of HRHF's broader operational needs and risks.</li><li>- Processes for delivering audit services which are customised, responsive and aligned with our specific needs and schedule</li><li>- How technology will be used to deliver the services</li><li>- How audit findings will be reported to HRHF</li><li>- The internal processes that will be used for quality assurance</li></ul>	20

<b>Evaluation criteria</b>	<b>Detailed description</b>	<b>Maximum points</b>
Financial quotation	<p>Using the template in Annex 1,</p> <ul style="list-style-type: none"> <li>- Provide a competitive fixed price quotation for completing the financial statement audit for each year from 2024 to 2026</li> <li>- Provide estimated percent allocation for each level of personnel that would be engaged in the financial statement audit</li> <li>- Provide hourly rates for each level of personnel that would be engaged in other services, such as, but not limited to: <ul style="list-style-type: none"> <li>• project (grant) specific audits (based on donor’s requirements)</li> <li>• certification of a grant-related disclosure in annual accounts based on donor’s requirements</li> <li>• all taxation advisory services</li> <li>• audit-related assurance services</li> <li>• all non-audit advisory services</li> </ul> </li> <li>- Describe the basis on which fees will be determined in future years</li> <li>- The validity period of the financial quotation</li> </ul>	40
<b>Total points</b>		<b>100</b>

## 5. Notification of award

5.1 A written notice to the successful offeror will be the only valid form of notification of award.

## 6. Submission instructions

6.1 In addition to a detailed proposal addressing the evaluation criteria in section 4 of this RFP, proposals must also include a completed Annex 2, Eligibility confirmation.

6.2 Proposals must be submitted to [info@humanrightshouse.org](mailto:info@humanrightshouse.org) by 7 October 2024, 17:00 CEST. No late submissions will be accepted.

6.3 Proposal documents must be in the English language except for any copies of original certificates that may be in the language of the issuing entity.

6.4 Proposal documents should be in Word, Excel, or pdf formats only. Compressed or zip files are allowed.

## 7. Questions

7.1 Questions may be submitted to [info@humanrightshouse.org](mailto:info@humanrightshouse.org) until 30 September 2024, 17:00 CEST.

## **Appendix A**

### Scope of Work

The successful offeror will provide External Audit Services as follows:

1. Undertake an independent annual audit of the HRHF's annual financial statements for the fiscal years 2024-2026 in accordance with generally accepted auditing standards, including International Standards on Auditing.
2. Provide an independent opinion as to whether the annual financial statements are fairly presented and reported.
3. Exercise professional judgement to identify and assess the risks of material misstatement in the annual financial statements.
4. Assess HRHF's risk, control environment and routines, including evaluating HRHF's accounting policies and internal controls and the reasonableness of any accounting estimates.
5. Provide HRHF with a management letter that includes comments on the audit, identifies any discrepancies in HRHF's reporting systems and suggestions for changes to reporting, accounting policies, internal control systems, or governance.
6. Conduct up to three project (grant) completion audits in accordance with donors' requirements and issue an independent statement on the financial information of the organisation as defined in the Term of Reference in a particular Grant agreement.
7. Provide various types of audit support services such as pre-audit reviews to clean up the books, complete account reconciliations, prepare technical accounting memos for complex or unusual transactions, and document accounting policies to increase cost efficiencies for the overall audit process.