



*Re - Advertised*

*Invitation To Tender (ITT)*

ITT for External Auditing Services for 2024-2025

**Reference: HA/14/2024**

All interested bidders shall provide their quotations before 13:00 PM Turkey time on Wednesday 18<sup>th</sup> of December 2024.

**Background**

**TURKEY COUNTRY OFFICE  
PROCUREMENT AND LOGISTICS DEPARTMENT**

Human Appeal is a UK-based, international development and relief charity having its offices in Manchester. It was established in 1991 with a mission to alleviate the sufferings of poor people around the world. Since 2013, HA has set up an office in Turkey to provide emergency aid and services to people affected by the conflict in Syria.

### **Our Vision**

To become the global agent of change for a just, caring, and sustainable world.

### **Our Mission**

We are a global humanitarian and development organization. We save lives, alleviate poverty, transform and empower local communities whilst championing humanity, impartiality, neutrality, and independence.

## **Section A: ITT for External Auditing Services for 2024-2025**

### **ITT for External Auditing Service**

#### **ITT Summary:**

Human Appeal Turkey (HAT) an organization with a yearly 5 million GBP income announces this ITT for the purpose of this ITT to find service supplier by ensuring equal competitive bids to be concluded with 2-year valid External Auditing Services for the years of 2024 and 2025.

#### **1. Technical Specification/s:**

- The interested bidders are asked to provide their financial & Technical bid folders according to the below-requested information as below clauses

#### **2. Site/s of Delivery:**

The selected bidder shall commit to deliver service as below location:

- Gaziantep Field office

#### **3. Schedule/s of Delivery:**

- The selected bidder/s will be asked to deliver service, after completing service provider selection, in accordance of mutual planned time line.

#### **4. Inquiries for bids:**

The bidders can send their questions related to this tender to the following:

[Procurement.hat@humanappeal.org.uk](mailto:Procurement.hat@humanappeal.org.uk)

**Important Note: Any competitive bid sent to the designated mail for receiving inquiries will not be subject to inclusion in the competitive bid analysis process, even if it is sent at the same time to the email designated for receiving competitive offers.**

## 5. Technical Bid Folder Components:

- There shall be two types of bids folders as financial bid folder and Technical Bid Folder
- Technical Bid folder shall include company information and its owner's commercial documents
- Technical information of offered items shall be present without prices.
- Copy of the identity card, Passport, or any official document that confirms the identity of the bidder.
- **In case the bidder is different from the owner of the company, establishment, or entity on behalf of which the bid is provided, the bidder must provide a delegation/ authorization signed and stamped by the owner of the company, establishment or entity AND a copy of the identity card, Passport or any official document that confirms the identity of the owner of the company, establishment or entity on behalf of which the bid is provided.**
- Technical Bid folder need to be filled by their format with all requested information (As indicated later in this ITT), as signed and stamped by the bidder including:
  - The bidder surname, middle and surname.
  - Bidder Address (Country/ Governorate/ District/ Sub-District/ Community).
  - The bidder contacts information (Phone Number and Email).
  - Company Administrative Documents
  - Copy of Previous completed contracts
  - Reference letters
  - Certificates that show, the company able to ensure auditing on International/IFRS/ISA/(ISAs) ISA 800/805 standards

## 6. Quoted Pricing (Financial Bid Folder)

The ITT filled, signed and stamped from the bidder side as PDF from the bidder side.

- Financial Bid Form filled with the all needed information, signed and stamped by the bidder including:
- The interested bidders shall provide the prices within their individual quotations in US Dollar USD.
- When providing the pricing, the interested bidders shall take into consideration that this shall also cover the costs of all the requested service at the indicated location. Human Appeal will not able to provide any flight tickets or accommodation services.
  - Unit price (In USD). In Financial bid folder- by stamp and signature
  - ITT shall be signed and stamp by company owner
  - Quotation validity date

## 7. Tender Closing Date:

- All interested bidders shall provide their quotations before **Wednesday the 18th of December 2024/ 13:00 PM Turkey Time.**
- Any quotation received after the aforementioned deadline will not be considered for review by HAT.

## 8. Mean/s of Delivering the Bids:

- Please send the Financial and Technical bid folders to this email: [pr250.tender@humanappeal.org.uk](mailto:pr250.tender@humanappeal.org.uk)

## 9. Selection Criteria:

- To be eligible for involvement in the competitive bid analysis (CBA), the interested bidders shall fulfil all of the requested bid components detailed in ITT.
- The received bids will undergo competitive bid analysis by HAT, where the following factors will be evaluated to select the most appropriate bidder:

1. There shall be two different Bids Folder.

**Financial Bid folder and Technical Bid Folder, Bidder must prepare and send two different files as Financial and Technical bid folder .....**

2. Unit percentage of each requested services **(Financial Bid Folder).... 60 points**

3. There shall be present administrative document which shows the company Official documents. **(Technical Bid Folder) 40 Points**

- The bidder' surname, middle and surname.

➤ Bidder Address (Country/ Governorate/ District/ Sub-District/ Community).

➤ The bidder contacts information (Phone Number and Email).

➤ Company Administrative Documents **5 Points**

➤ Copy of Previous completed contracts the copies/ list of the awarded Contracts (at least 2 min. contracts shall be added )/ with INGOs that have been conducted in last 4 years for the provision of similar service/s and reference letters. Less than 4 years contracts will be deduct 10 points for each years **20 Points**

- Certificates that show, the company able to ensure auditing on International/IFRS/ISA/(ISAs) ISA 800/805 standards **10 Points**

This information might be considered as an added value for the bidders.

Also, these inquiries need to be answered by the bidder **5 Points**

➤ Do you have any registered office in Turkiye using the same name that you sent?

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➤ Are you able to issue a formal invoice that shows VAT?

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➤ Does your offer cover for two years or just for one year?

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➤ Is your offer including VAT or not.?

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➤ Could you provide any backup documentation that may proof to show IFRS certification?

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➤ Does your offer cover 2 two years of service

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## Scope of Audit:

The scope of the audit will analyse the status of our institution for external control and a possible audit by the Turkish government. For preparation of our institution for a possible audit and to determine its compliance with the relevant laws and regulations, as the auditor considers necessary under the circumstances.

It is important to guide our institution on in this regard by stating all the recommendations to be followed and complied with regarding the deficiencies determined in the report to be prepared. The approved report must be in English and Turkish as a result of the completed audit process.

Special attention should be paid by the auditor to:

a) Human Appeal/ Donors funds have been used in accordance with the conditions of funding agreements, with due attention to efficiency and economy, and only for the purposes for which funding was provided.

b) An appropriate management structure, external controls and record keeping systems are maintained and can be relied upon.

c) Goods and services have been procured in accordance with the relevant procedures, taking into account value for money.

d) All necessary supporting documents, records and accounts have been kept in respect of the Human Appeal/ Donors funded projects. Clear linkages should exist between the books of accounts and financial reports submitted to Human Appeal/ Donors.

e) The accounting and overall management control system is adequate, and effective to monitor and account for project funds/disbursements made to partners/ Suppliers/ contractors etc.

f) All assets financed by Human Appeal/ Donor funds physically exist and adequately maintained and used for intended purposes.

g) As Human Appeal stock taking every six month and as this Audit period being matched with end of the 2024, one member of implementer shall attend to Syria/ Idlib by warehouse stocktaking (counting) on 31st of December.

The audit should include a rigorous examination of the system of external controls, including authority levels, staff competence, accounting records and supporting documentation, separation of duties, and monitoring arrangements. Where certain controls are impracticable, appropriate compensating controls should exist.

The auditor should plan the audit so that there is a reasonable expectation of detecting material misstatements resulting from fraud, error or non-compliance with funding agreements, laws and regulations as may be necessary. If the auditor's suspicions are aroused, s/he must inquire into all the circumstances until satisfied.

Expected deliverables:

The following are the expected deliverables:

### 1. Audit Report Pancarli Mahallesi 58107 Nolu Sokak No:13/1 Şhitkamil-Gaziantep

The opinion expressed in the audit report will address whether:

- a) Human Appeal/ Donors' funds have been used in accordance with the relevant agreements. The auditor should provide a commentary on the accuracy and propriety of project expenditures in accordance with the funding agreements
- b) The auditor shall make a statement confirming they have complied with these terms of reference in the introduction to the management letter. In particular, they will confirm that they have complied with each of the points raised under scope of work above.

### 2. Management Letter

In addition to the audit report, the auditor will prepare a "Management Letter" which will:

- a) Give comments and observations on the accounting records, systems, and controls that were examined during the audit.
- b) Report on the degree of compliance of each financial covenant in the grant agreement and give comments, if any, on external and external matters affecting such compliance.
- c) State whether or not the funds are managed to procure assets/services in accordance with its grant agreement with Human Appeal-UK/ Donors.
- d) Report on any ineligible expenses identified.
- e) Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvements.
- f) Communicate matters that have come to the auditor's attention that might have a significant impact on the implementation of the projects.
- g) Refer to any other matters that the auditor considers relevant.
- h) In all cases, a management letter MUST be issued. If no issues have arisen during the course of the audit, the auditors must issue a management letter stating that no issues have arisen.
- i) Include a high, medium or low prioritization on all issues arising in the management letters. Ranks should be allocated according to the following criteria:

**"A" - a major weakness or a recurring issue that must be addressed soon**

**"B" - an important matter that will significantly improve the control environment, the accounting system or the operations of the business but is not so serious or prevalent as to be considered a major weakness**

**"C" - a minor (or isolated) weakness that should nevertheless be addressed to improve the control environment, the accounting system or the operations of the business.**

## Financial Records

All the financial records such as quarterly/monthly financial reports and supporting documents like payment vouchers, receipts, invoices, quotations, etc. are kept at Human Appeal - Turkey Office in Gaziantep. Only some record related to projects implemented or being implementing inside Syria may not be available in original forms (only scanned copies or copies are available) due to access issue. The audit can therefore be conducted at Gaziantep office.

## TIMING FOR SUBMISSION

The audit should start as soon as possible. The auditors are required to plan the audit on time to allow sufficient time for comments by Human Appeal Turkey.

## SUBMISSION OF PROPOSAL

The proposal should provide the following information:

- (a) Outline of the audit approach and methodology to undertake the assignment
- (b) Profile of staff proposed for the assignment
- (c) Presentation of your company, expertise, previous experience, reliability
- (d) Financial quotation for the tender (signed by company's representative)
- (e) Clear specification of the possible timing of audit verification and delivery of the last audit report and management letter

### b. Bid Folder Attachment (Documents to be provided by the bidder):

- **The Financial bid folder filled, signed and stamped from the bidder side as PDF file.**
- Copy of the identity card, Passport or any official document that confirms the identity of the bidder.
- In case the bidder is different from the owner of the company, establishment or entity on behalf of which the bid is provided, the bidder must provide a delegation/ authorization signed and stamped by the owner of the company, establishment or entity AND a copy of the identity card, Passport or any official document that confirms the identity of the owner of the company, establishment or entity on behalf of which the bid is provided.
- The bidders are requested to provide the brand of items, specifications and certificates (if any) relevant to demonstrating the bidder capacity to provide the requested goods/ services.
- Whenever feasible, the bidders are requested to provide copies/ list of the awarded Contracts/ with NGOs that have been conducted in last 4 years for the provision of similar item/s.



**c. Bidder's Declaration**

I hereby state that I read and understood the terms indicated within the above invitation to tender form, and that I have carefully checked and examined all the provided bid related documents. I also confirm that the provided pricing is a fixed and not subject to any changes or alterations including those due to currency fluctuations. The offers are fully inclusive of all charges, supervision, preliminary costs, payroll costs and out of pocket expenses (excluding overnight stays etc.), of all kinds including printing costs, telephone calls and travel/subsistence expenses necessary for the completion of the Services.

**Company Name** :

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**Bidder's  
Full Name** :

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**Official Stamp** :

**Title** :

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**Signature** :