

Table of Contents

1. PURPOSE.....	2
2. SCOPE	4
3. ABBREVIATIONS/ACRONYM.....	5
4. TERMS OF REFERENCE.....	5
4.1. REQUIREMENTS.....	5
4.1.1. GENERAL PRINCIPLES.....	5
4.1.2. PERSONNEL.....	6
4.1.2.1. EXPERTS.....	6
4.1.2.2. CURRICULA VITAE	7
4.1.3. LOGISTICS AND TIMING	8
4.1.3.1. LOCATION	8
4.1.3.2. COMMENCEMENT DATE & PERIOD OF IMPLEMENTATION OF TASKS	8
4.1.4. METHODOLOGY.....	8
4.1.5. ASSESSMENT.....	10
4.1.6. REPORTING	11
5. SUMMARY OF CHARACTERISTICS OF THE CONTRACTING PROCEDURE	13
6. PRESENTATION & REQUIRED CONTENT FOR PROPOSALS	13
6.1. PRESENTATION OF PROPOSALS.....	14
6.2. CONTENT FOR PROPOSALS.....	14
6.2.1. ECONOMIC OFFER	14
6.2.2. TECHNICAL OFFER	14
6.2.3. EXPERIENCE.....	15
7. EVALUATION OF PROPOSALS.....	15

Annex 1 Engagement context — Key information for a pillar assessment

Annex 2: Assessment questionnaire

Annex 3: Assessment procedures

Annex 4: Pillar Assessment report

Annex 5: Code of conduct

1. PURPOSE

PRIMA Implementation Structure (PRIMA-IS, henceforth) is a ten-year initiative (2018-2028), partly funded by the European Commission's Horizon 2020 framework program, with 19 Participating States: Algeria, Croatia, Cyprus, Egypt, France, Germany, Greece, Israel, Italy, Jordan, Lebanon, Luxembourg, Malta, Morocco, Portugal, Slovenia, Spain, Tunisia, and Turkey.

Based in Barcelona, PRIMA-IS is responsible for all management, administration, support, monitoring, and supervision activities necessary for its implementation. The Foundation drives the Program for all participating countries and launches annual calls for proposals to which companies and entities from the Mediterranean area may apply.

The PRIMA initiative has a total budget commitment of 494 M €: 220 M € is funded by the European Commission (EC, hereafter), and 274 M € is by the participant countries. The EC funds are for the projects funded under Section 1, and the national funds from the participant states support the Section 2 projects.

PRIMA-IS launches yearly calls from 2018 until 2024 for proposals to mobilize the Euro-Med scientific communities, stakeholders, and public and private entities to identify R&I solutions for more sustainable water and agri-food systems management.

PRIMA-IS is in the process of extending the initiative for 2025-2027. The European Commission requests a complementary assessment following the 2018 Financial Regulation¹. In early 2018, PRIMA-IS made the ex-ante assessment for the pillars 1,2,3,4 and 5. PRIMA-IS must now assess pillars 7, 8 and 9 following the Terms of reference approved in July 2019.

Pillar 6 is not subject to evaluation within the scope of this tender, since PRIMA, in its activities, does not use any financial instrument to disburse grants to its beneficiaries. Consequently, it does not fall within the subjective scope of this pillar. The terms of the Delegation Agreement corroborate this lack of use of financial instruments by PRIMA, which was signed between the European Commission and PRIMA, establishes the terms and conditions for the implementation of the PRIMA Program, and does not include the use of this option.

However, it is the subject of the assignment of this tender that the selected entity provides a technical note stating, if applicable and from an independent professional perspective, that Pillar 6 is not applicable to PRIMA.

The ex-ante assessment ("pillar assessment") aims to check if entities entrusted by the Commission with budget implementation tasks under indirect management demonstrate a level of protection of the EU financial interests equivalent to that existing when the Commission implements the budget itself.

¹ eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32018R1046

Article 154 of the Financial Regulation ('FR') applicable to the general budget of the European Union ('EU') sets out the methods of implementing the budget, including 'indirect management'. Under indirect management, the Commission can entrust the implementation of Union funds or budgetary guarantees to the countries, organizations and bodies (further referred to as 'entities') indicated in Article 62 of the FR. The following entities may be concerned:

— third countries or the bodies they have designated e.g. Ministry of Interior, Kingdom of Cambodia;
(1) Regulation (EU, Euratom) 2018/1046. C 191/4 EN Official Journal of the European Union 6.6.2019
6.6.2019 EN Official Journal of the European Union C 191/5

— International organizations and their agencies e.g. United Nations Development Programme (UNDP);

— public law bodies e.g. Kreditanstalt für Wiederaufbau (KfW);

— bodies governed by private law but with a public service mission, to the extent that they provide adequate financial guarantees e.g. Cassa Depositi e Prestiti (CDP). When such entities manage EU funds, they are required to guarantee a level of protection of the EU's financial interests equivalent to that required under the FR. More specifically, they must meet requirements with regard to nine 'pillars'. These pillars relate to:

- 1) the internal control system;
 - 2) the accounting system;
 - 3) an independent external audit; as well as rules and procedures for:
 - 4) providing financing from EU funds through grants;
 - 5) procurement;
 - 6) financial instruments
- and also:
- 7) exclusion from access to funding;
 - 8) publication of information on recipients;
 - 9) protection of personal data.

Entities wishing to work with EU funds under the indirect management mode must therefore undergo a comprehensive pillar assessment. Based on the results of the pillar assessment, the Commission will decide whether:

- (i) it can entrust budget implementation tasks to the entity; and
- (ii) it can conclude specific agreements (i.e. indirect management contribution agreements) with the entity. However, if required by the legal base, these conditions can be specified in the agreement with the Commission, or by reference to guidance documents (e.g. the Guide for National Agencies in the case of Erasmus) to ensure harmonized implementation and equal treatment of beneficiaries of an EU programme in all participating countries.

The following are the terms of reference ('ToR') on which PRIMA Foundation sited in Jordi Girona 29, Nexus 2 Building, Barcelona (Code postal 08034), agrees to engage the auditor to perform a pillar assessment of PRIMA-IS and to report on this assessment.

In these ToR and in Annexes 1 to 4, which form an integral part of these ToR, the following terms apply:

— '**Pillar assessment**', '**assessment**' or '**engagement**' refers to this assurance engagement. In this context, the **pillars** are the broad areas covered by this assessment; these include internal control, accounting, independent external audit, exclusion from access to funding, publication of information on recipients and protection of personal data. The entity will always need to be assessed to check it can meet the requirements in these areas. In addition to the six mandatory pillars listed above, there are three optional pillars, covering procedures and rules for grants, procurement and financial instruments

— '**Auditor**' refers to the audit firm contracted to perform this engagement and submit a report on it to the Commission. 'Auditor' can refer to the person or persons conducting the assessment, usually the engagement partner or other members of the engagement team. The engagement partner is the partner or other person in the firm who: (i) is responsible for the engagement and its performance, and for the report issued on behalf of the firm; and (ii) has the appropriate authority from a professional, legal or regulatory body.

— '**Entity**', refers to the entity subject to the pillar assessment. The entity is generally (3) the contracting authority for this assessment.

— '**Commission**' refers to the European Commission, which may be represented by the relevant service or unit in the relevant Commission Directorate-General or an EU Delegation, as appropriate

2. SCOPE

PRIMA-IS must submit to the European Commission a complementary assessment of the abovementioned pillars (6-9) to work under indirect management.

The Auditor is engaged in assessing the systems put into place and the controls, rules and procedures applied by the entity for each pillar against the criteria set by the Commission for each pillar. The objective of this pillar assessment is to:

- (i) Enable the Auditor to report on whether the entity fulfils the requirements set out in points (a) to (f) of Article 154(4) of the Financial Regulation applicable to the General Budget of the European Commission and in Article 29(1) of the Financial Regulation applicable to the European Development Fund for each relevant pillar; and
- (ii) Express a conclusion as to whether the entity:
 - Applies appropriate rules and procedures in all material respects for providing financing from EU funds/budgetary guarantees through financial instruments/budgetary guarantees and in line with the criteria set by the European Commission;
 - applies appropriate rules and procedures for excluding third parties from access to funding through procurement, grants and/or financial instruments;
 - makes public information on the recipients of funds in an appropriate and timely manner;
 - ensures personal data protection is equivalent to that referred to in Article 5 of the FR.

3. ABBREVIATIONS/ACRONYM

PRIMA-IS	PRIMA Implementation Structure
EC	European Commission
FR	Financial Regulation
EU	European Union
ToR	Terms of Reference

4. TERMS OF REFERENCE

4.1. REQUIREMENTS

4.1.1. GENERAL PRINCIPLES

The audit firm must have broad experience with pillar assessment within the EC framework programs (FP 6, FP 7, H2020 or Horizon Europe) or other international organizations or initiatives with EC financial support.

The audit company must sign the Code of Conduct of PRIMA-IS, which establishes the fundamental ethical principles of PRIMA-IS. The audit company must guarantee the maximum independence of the Auditor to processes and activities object of the assignment.

The Auditor who performs this pillar assessment must be governed by:

- The IFAC International Framework for Assurance Engagements and International Standard on Assurance Engagements ('ISAE') 3000 for Assurance Engagements other than Audits or Reviews of Historical Financial Information insofar as these can be applied in the specific context of this pillar assessment.
- The IFAC Code of Ethics for Professional Accountants, issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for auditors about integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards;
- The IFAC International Standards on Quality Control (ISQCs) establish standards and provide guidance on an auditor's quality control system.

By agreeing to these ToR the Auditor confirms that s/he meets at least one of the following conditions:

- The Auditor and/or the firm is a member of a national accounting or auditing body or institution, which in turn is member of the International Federation of Accountants (IFAC).
- The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organization is not member of the IFAC, the Auditor gives a

commitment to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.

— The Auditor and/or the firm 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 (4). This applies to auditors and audit firms based in an EU Member State.

— The Auditor and/or the firm 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). Where permitted by the underlying legal base (e.g. Erasmus), the Auditor may be the Independent Audit Body as designated in accordance with Article 155(1) of the Financial Regulation.

Also, the signatory of the Audit Firm shall declare under their responsibility that the audit firm:

- a) Is not bankrupt or is being wound up, where the court is administering the affairs of the applicant, nor has entered into any arrangement with creditors, nor has suspended business operations, or is any analogous situation arising from a similar procedure under national laws and regulations
- b) is not the subject of proceedings for a declaration of bankruptcy, for an order for a compulsory winding up or administration by the court or of an arrangement with creditors, or any other similar proceedings under national laws and regulations
- c) has not been convicted of any offence under the legal provisions of the country of any offence concerning the applicant's professional misconduct
- d) has not been guilty of grave professional misconduct
- e) has fulfilled the obligation to pay any taxes or social security under the law of the country of residence.

The Auditor shall treat all information confidentially.

4.1.2. PERSONNEL

4.1.2.1. EXPERTS

The Auditor must employ sufficient staff with:

- (i) Appropriate professional qualifications and suitable experience with IFAC standards, in particular the ISAE 3000 for Assurance Engagements other than Audits or Reviews of Historical Financial Information; and
- (ii) with experience in performing institutional or compliance assessments and/or performing systems audits or equivalent engagements of entities comparable in size and complexity to the entity in question. In addition, the engagement team as a whole shall have: — Experience with institutional or compliance assessments and/or systems audits or equivalent engagements of EU funded programmes and projects funded by national and/or international donors and institutions. It is desirable that the leader of the fieldwork team i.e. either the manager (category 2) or the senior Auditor (category 3) has experience with systems audits of EU funded external aid actions and/or other EU funded actions, and/or institutional or com

pliance assessments of organizations in the development aid sector and/or economic sector

The team of auditors required for this pillar assessment shall be composed of a category 1 auditor who has the ultimate responsibility for the assessment, and an engagement team composed of an appropriate mix of category 2-4 auditors. It is the responsibility of the Auditor to propose and use an engagement team composed of an appropriate mix of auditors for this engagement. The Commission distinguishes four categories of auditors.

Category 1 — Audit partner An audit partner shall be a highly qualified expert with a relevant professional qualification and assuming or having assumed senior and managerial responsibilities in public audit practice. That person should be a member of a national accounting or auditing body or institution, and must have at least 12 years' professional experience as a professional auditor or accountant in public audit practice. Experience with working with the recipient countries of EU external aid will also be taken into account. An audit partner, or another person in a position similar to that of a partner, is the person in the audit firm who is responsible for the audit and its performance, and for the report that is issued on behalf of the firm. The audit partner 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 — Audit manager Audit managers should be qualified experts with a relevant university degree or professional qualification. They should have at least 6 years' experience as a professional auditor or accountant in public audit practice including relevant managerial experience of leading audit teams.

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

Category 4 — Assistant auditor Assistant auditors should have a relevant university degree and at least 6 months professional experience in public audit practice

These Terms of Reference contain expert profiles, and the tenderer shall submit CVs and Statement of Exclusivity and Availability for the experts.

All experts must be independent and free from conflicts of interest in the responsibilities accorded to them.

4.1.2.2. CURRICULA VITAE

The Auditor will provide PRIMA-IS with the CVs of the partner or other person in the audit firm responsible for the engagement and for signing the report together with the audit managers, supervisors, and staff proposed as part of the engagement team. CVs will include pertinent details on the type of audits and other engagements (particularly agreed-upon procedures) carried out by the staff, indicating capability and capacity to undertake the engagement and details on relevant specific experience.

PRIMA-IS will examine the CVs before it signs an order document for the engagement and will reject them if they are not considered suitable for the engagement requirements.

4.1.3. LOGISTICS AND TIMING

4.1.3.1. LOCATION

The assessment report will be performed remotely and presently. PRIMA-IS and the audit company will agree on the calendar of visits.

4.1.3.2. COMMENCEMENT DATE & PERIOD OF IMPLEMENTATION OF TASKS

Both parties shall agree on the commencement date after the contract's signature, and the implementation period shall be for a maximum of 4 months from the commencement date.

The estimated calendar is the following:

- 1- 1st week of April: Start pillar assessment
- 2- May 15th: Deliver a draft report to the EC
- 3- July 15th: Deliver the final report to the EC.

4.1.4. METHODOLOGY

Use of Annex 1 Engagement context — Key information for a pillar assessment

The Auditor shall obtain a preliminary understanding of the engagement context on the basis of Annex 1 Engagement context — Key information for a pillar assessment. The understanding must be sufficient for the Auditor to submit a meaningful offer to the contracting authority.

Use of Annex 2a Assessment questionnaire

The entity shall provide a completed Annex 2a to the Auditor as soon as possible after the Auditor has been contracted by the contracting authority but prior to the start of the Auditor's assessment procedures.

In a second phase, Annex 2a will become a support tool to be used by the Auditor when designing, planning and performing the assessment procedures and to take into account the criteria that the European Commission deems essential or important for the entity undergoing assessment to comply with.

The completed Annex 2a questionnaire is an essential source of assessment information and evidence for the Auditor. However, it is by no means the only source to be used by the Auditor to plan and perform assessment procedures and to draw conclusions. All information completed and provided by the entity is provisional, and is subject to the assessment procedures the Auditor deems necessary. The Auditor must not rely on information before having ensured through assessment procedures that information is sufficiently accurate and complete for the purpose of the assessment and for arriving at informed conclusions for key questions.

Hence the Auditor can modify, complete and add information in the findings column as it sees fit. The Auditor may also add additional questions if it considers this is necessary to arrive at an informed conclusion on key questions.

The Auditor must take into account the specific engagement circumstances and apply professional judgement through out the assessment process. The Auditor remains fully

responsible at all times for designing, planning and performing the assessment procedures it deems necessary in addition to the questions and procedures in the Annex 2a questionnaire.

The Auditor will use the information in the Annex 2a questionnaire and the results of the assessment procedures to complete Annex 2 Assessment questionnaire and criteria (see Section 5.4 below) and to draw a conclusion for each pillar being assessed.

Nature, extent and timing of procedures and tests for each pillar

For each pillar, the Auditor must assess the design of relevant systems, controls, rules and procedures. This means that the Auditor should perform procedures and tests on the basis of which it should arrive at a conclusion whether the system, controls, rules and procedures are present i.e. existing.

Moreover, the Auditor must assess the operating effectiveness of systems, controls, rules and procedures for all relevant pillars (see Section 2 — Objectives above) except for the 'independent external audit' pillar, for which the Auditor only assesses the design of the procedures for external audit.

The design and operating effectiveness of relevant systems, rules and procedures must be assessed against the criteria defined by the Commission for each pillar (see Section 5.4 below). For this purpose, the Auditor must use the questionnaires provided by the Commission.

The Auditor determines the nature, extent and timing of all the procedures and tests it deems necessary to perform in order to arrive at a conclusion with regard to the design and operating effectiveness of systems, controls, rules and procedures.

Criteria and materiality

For each pillar there are three levels of criteria which have been defined by the European Commission through the formulation of (key) questions in Annex 2 Assessment questionnaire and criteria and in Annex 2a Assessment questionnaire.

To determine what is a material weakness or deficiency in systems, controls, rules and procedures, the Auditor must take into account the criteria and the levels of importance (i.e. scoring thresholds) defined by the Commission as these factors might influence the Commission's decision to entrust budget implementation tasks under indirect management to the entity.

Level 1 (Financial Regulation)

For each pillar there is one overarching level 1 question (in Annex 2 Assessment questionnaire and criteria) set on the basis of the Financial Regulation. This question is fundamental. Only two types of conclusions are possible:

— The answer to the question at level 1 is 'yes'. This means that the entity complies with the requirements for the pillar concerned. The conclusion of the Auditor must be formulated in the positive form, which is equivalent to an 'unqualified opinion'.

— The answer to the question at level 1 is 'no'. This means that the entity does not comply with the requirements for the pillar concerned. In this case, the conclusion must be formulated in the

adverse form, which is equivalent to what is called an 'adverse opinion' under international standards.

Level 2 (Pillar key components)

Key questions at level 2 relate to criteria which the Commission considers essential. For this purpose, key questions and criteria are set for the key components of each pillar. Components are essentially 'sub-pillars', which in turn are composed of blocks of questions in Annex 2a Assessment questionnaire.

The Auditor must apply professional judgement to attribute a score on a scale of 0 to 10 to each level 2 component in Annex 2 Assessment questionnaire and criteria based on the information and evidence obtained from applying Annex 2a.

Level 3 (Assessment questionnaire with blocks of questions)

Annex 2a Assessment questionnaire includes blocks of questions that relate to the pillar key components at level 2. These blocks of detailed questions are non-exhaustive. This means that the Auditor should use at least these (blocks of) questions to determine a score for each component at level 2.

The Auditor can formulate additional questions and perform additional tests and procedures, as it deems necessary or appropriate. The Auditor fully applies professional judgement for all questions in Annex 2a in order to attribute scores to the pillar key components at level 2.

Limitations in the scope

The Auditor will inform the contracting authority of any limitations in the scope of work identified before or during the assessment, and discuss with the contracting authority what action may be required and whether or how the assessment can be continued

4.1.5 ASSESSMENT

The Auditor should perform the assessment in accordance with Annex 3 Assessment procedures, which cover documentation and evidence, planning, fieldwork and reporting. Annex 3 includes assessment procedures that the Auditor should apply and procedures that the Auditor may opt to use. The Auditor's attention is drawn to the specific aspects set out in Sections 6.1 to 6.3 below. The Auditor should exercise due professional care and judgement and determine the nature, timing and extent of assessment procedures to fit the objectives, scope and context of the assessment.

Documentation and evidence

The Auditor should, in accordance with ISAE 3000, prepare documentation and obtain sufficient appropriate evidence to support assessment findings and to draw reasonable conclusions on which to base the conclusion of the assessment for each pillar. The Auditor uses professional judgement to determine whether evidence is sufficient and appropriate (see Annex 3.1).

Planning and fieldwork

Start of the assessment

The assessment's official starting date is the date of signature of the contracting authority's order form or other applicable contractual document for the assessment. The Auditor must then agree as soon as possible a date to start the field work with the entity.

Preparatory meeting with the entity

The entity shall schedule a preparatory meeting with the Auditor (see Annex 3.2.1), which will be held at [name and address of the entity]. The entity inform the Commission about this meeting, which may be attended by Commission representatives.

Procedures for assessment planning and fieldwork

The Auditor's procedures should include obtaining an understanding of the engagement context, which is sufficient to design and perform further assessment procedures. This includes:

- obtaining evidence regarding the design of systems, controls, rules and procedures (Annex 3.3.1);
- performing tests of the operational effectiveness of systems, controls, rules and procedures (Annex 3.3.2);
- sampling and other means of selecting items for testing where appropriate (Annex 3.3.3);
- using the work of internal auditors where applicable (Annex 3.3.4).

4.1.6 REPORTING

Use of the pillar assessment model report in Annex 4

The use of the model report for a pillar assessment in Annex 4 is compulsory.

Language

The report should be presented in English.

Findings

There are two types of findings:

- **Main findings** are findings that relate to material weaknesses or deficiencies in systems, controls, rules and procedures. 'Material' means that the Auditor considers that these factors are so important for the Commission that they might influence its decision to entrust budget implementation tasks under indirect management to the entity. Hence, where material findings are found for a pillar this must lead the Auditor to express an adverse conclusion for that pillar. Main findings also include cases where several findings which taken individually do not relate to a material weakness or deficiency but when taken in the aggregate involve a finding of material weakness or deficiency. The combined impact of such findings is so significant (i.e. material) that this must lead the Auditor to the conclusion that the entity does not meet the requirements for the pillar concerned (i.e. the conclusion is 'No').
- **Other findings** are all non-material findings which the Auditor believes should be brought to the attention of the entity. These findings relate to weaknesses and deficiencies in systems, controls, rules or procedures, which, individually or in the aggregate, involve a less immediate level of risk that objectives for the pillar concerned are not achieved.

Findings must be reported in accordance with the (table) formats specified in the model report for a pillar assessment in Annex 4. Main findings as well as other findings by the Auditor may be the basis for supervisory measures to be taken by the Commission in accordance with Article 154(5) of the Financial Regulation.

Recommendations

There are two types of recommendations:

— **Critical recommendations** relate to material weaknesses and deficiencies in systems, controls, rules or procedures and to cases where the Commission's criteria and/or internationally accepted standards for pillars are not complied with (on a regular basis).

— **Other recommendations** relate to all other findings that are not of a material nature. In these cases, the weaknesses and deficiencies in systems, controls, rules or procedures have no major and immediate impact on the objectives of these systems, controls, rules or procedures. Nevertheless, it is relevant for the entity to implement the suggested measures, as this would give it an opportunity to improve its systems, controls, rules or procedures and to achieve greater effectiveness and/or efficiency.

Recommendations must be reported in accordance with the (table) formats specified in the model report for a pillar assessment in Annex 4.

Conclusions

The assessment report should include a conclusion for each pillar. There are two types of conclusions. Conclusions must either be formulated in the positive form (i.e. 'has set up', 'uses', 'is subject to' or 'applies') or by using an adverse formulation (i.e. 'has not set up', 'does not use', 'is not subject to' or 'does not apply').

The use of a conclusion of the qualified type (i.e. using the 'except for' formulation) is not possible in a pillar assessment.

Date of the assessment report

The date of draft and pre-final reports should be the date when these reports are sent for consultation. The date of the final assessment report should be the date when the final independent Auditor's report is signed (Annex 3.4.2).

Procedures and timetable for submitting draft and final assessment reports

The Auditor should comply with the procedures and timetable for the consultation and submission of the draft and final assessment report, as set out in Annex 3.4.3 and 3.4.4.

The Auditor's attention is specifically drawn to the following:

— The Auditor should submit a draft report to the entity within 10 calendar days after the day of the closing meeting (i.e. the end of field work).

— The period between the assessment closing meeting and the submission to the entity of the final assessment report should not exceed 3 weeks. The Auditor should explain and document any reporting delays in the working papers

5. SUMMARY OF CHARACTERISTICS OF THE CONTRACTING PROCEDURE

SUMMARY OF CHARACTERISTICS OF THE CONTRACTING PROCEDURE

- A) CONTRACT DESCRIPTION: PRIMA-IS Pilar Assessment Report 2024,
- B) MAXIMUM ESTIMATED VALUE OF THE CONTRACT: € 22 000 (VAT not included)
- c) VALIDITY PERIOD: 4 months from the contract's formalization.
- E) EXTENSIONS: No.
- F) PRICE REVIEW: No
- G) CAPACITY AND SOLVENCY: YES (minimum teamwork indicated in point 4.2.2)
- H) DOCUMENTATION REGARDING THIS PROCEDURE: Present document and the PRIMA Code of Conduct
- I) PRESENTATION OF THE PROPOSALS (DIGITAL):
- Email address: pau.guell@prima-med.org
- Subject: PRIMA's Pilar Assessment Report 2024
- Maximum date: March 15th, 2024. Maximum time: 12 pm (Barcelona time)
- J) SUBCONTRACTING: No
- K) CIVIL LIABILITY POLICY: YES
- L) ADDITIONAL INFORMATION: Any query about the tender must be made through the following email address: pau.guell@prima-med.org

6. PRESENTATION & REQUIRED CONTENT FOR PROPOSALS

The documentation will be submitted via email to the address indicated in letter I) of the Summary Table above.

The body of the email must indicate the following:

- Title of contract title: Contract for the "PRIMA-IS Pilar Assessment Report 2024."
- Company details: Address, telephone, email, and contact person for communications and relations that generally derive from this procedure.

The maximum presentation term is the foreseen in Letter I) of the Table-Summary of Characteristics.

6.1. PRESENTATION OF PROPOSALS

Proposals must be typed or in other mechanical or computer printing types and written in English. The authorized representative of the company must sign all sheets of the proposal.

All documentation must be submitted in digital format (PDF format).

Technical offers submitted must have a limited length: they may not exceed 12 DIN-A4 pages, using the Arial 11 font and single-line spacing. Where applicable, PRIMA reserves the right to request additional clarifications or information regarding the technical offer submitted.

6.2. CONTENT FOR PROPOSALS

All proposals must include a list on a separate page, stating the incorporated documents in numerical order and following the following structure:

6.2.1. ECONOMIC OFFER

It must be signed by the person representing the company and must, in any case, follow the model below:

The undersigned Mr/Mrs [●], with DNI/Passport [●], in the name and on behalf of the company [●], with CIF [●], acting in its capacity as [●], wanting to submit a bid for the contracting of [●], and aware of the conditions and requirements required for the award of the same, undertakes, on behalf of the company it represents, to do so in strict compliance with the requirements and conditions appear in the documentation provided by PRIMA, for:

2024 – PRIMA-IS Pilar Assessment report 2024 [●] EUROS ([●] .- €) (VAT not included).

Sign:

Date:

Proposals will be excluded when:

- they are not signed
- they are incomplete
- they present a higher price than the maximum budget (see point 4.3)

The offered price will include all the necessary expenses if needed, arbitrations or fees that arise due to the contract and its correct execution, and all those elements identified in the agreement and this Technical Prescription.

6.2.2. TECHNICAL OFFER

The technical proposal will define a project plan and organization of the service, explaining how the service will be designed, planned, and developed according to the scope, definition, and execution specifications defined previously.

Proposals should describe -among others- the following aspects:

- 1.- Definition and planning of the service.
- 2.- Performance of the service:
 - Team Work
 - Service organization
 - Coordination of tasks
- 3.- Proposal for reports, deliverables, and meetings with a detailed calendar
 - Follow-up reports and meetings
 - Results of the service

6.2.3. EXPERIENCE

The audit firm must prove its experience on the Pilar Assessment following the EC Financial Regulation or in other European initiatives.

7. EVALUATION OF PROPOSALS

At the end of the period for the receipt of proposals, the Evaluation Committee constituted by PRIMA will proceed with an internal and non-public act to examine and assess the proposals.

If any of the submitted tenders do not comply with these Terms and Conditions, and the defect detected is incorrect, it will be excluded from the contracting procedure. If the defects are correctable, a time limit will be set for them to submit the appropriate amendment.

Among the proposals submitted, the Evaluation Committee will evaluate the technical offer, taking into consideration the technical description of the service, according to the following evaluation criteria:

- 1- Economic offer
- 2- Definition and planning of the service, both strategy and execution
 - Team Work
 - Service organization
 - Coordination of tasks
 - Follow-up reports and meetings
 - Results of the service
- 3- Experience Pilar assessment following EC Financial Regulation.

The announcement of the company selected for the execution of the service will be communicated via email directly and published on PRIMA's website.