

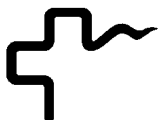


Fundació Hospital Universitari Vall Hebron - Institut de Recerca (VHIR)

EXPEDIENT NUMBER 2021-036 SUBCONTRACTING OF AUDITORS for European Projects

**BID TECHNICAL PRESCRIPTIONS
NOT HARMONIZED CONTRACTING - OPEN PROCEDURE**

**FRAMEWORK AGREEMENT WITH FUNDACIÓ HOSPITAL UNIVERSITARI VALL
HEBRON - INSTITUT DE RECERCA (VHIR) FOR APPROVAL OF AUDITORS to delivery
Certificates on the Financial Statements prepared for European Projects**



Clause 1. Object of the contract.

The purpose of this call for tenders is to set a Framework Agreement with three (3) selected different auditors / providers, to be contracted by the Unit of Competitive Research Projects of the Fundació Hospital Universitari Vall Hebron - Institut de Recerca (VHIR) which might require their services and can hire them.

These Technical Prescriptions are divided into the two (2) following lots, describing the tasks to be developed and defining the general technical conditions and criteria that govern the agreement of each lot.

- **Lot 1: Deliver the Certificate on the Financial Statement (CFS) according to the rules set by the European Commission or other Public Funding Agency.**
- **Lot 2: Advise and Consult on the implementation of Actions, specifically related to the Certificate on the Financial Statement and Audits, and any forthcoming issues not laid out explicitly in the rules for participation in Grants.**

Clause 2. Maximum tender budget.

In the present tender procedure, the maximum tender budget and the estimated value of the contract doesn't match.

The maximum total budget, corresponding to the initial two (2) years, is of **SIXTY THOUSAND EUROS (€ 60.000,00)**, plus TWELVE THOUSAND SIX HUNDRED EUROS (€ 12.600,00) corresponding to VAT, a total of **SEVENTY-TWO THOUSAND SIX HUNDRED EUROS (€ 72.600,00)**.

Based on the previous paragraph, this amount is broken down, for each Lot, as follows:

- **LOT 1:** The maximum total budget, corresponding to the initial two years, is set to **FORTY THOUSAND EUROS (40.000,00 €)**, VAT not included.

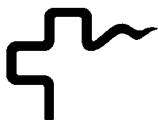
Maximum unit price: € 3.000,00* per CFS (excluding VAT)

* The bidder can improve the price in its offer.

- **LOT 2:** The maximum total budget, corresponding to the initial two years, is set to **TWENTY THOUSAND EURO (20.000,00€)**, VAT not included.

Maximum unit price: € 800.00 per day* (excluding VAT)

* The bidder can improve the price in its offer.



The estimated value for this tender is **ONE HUNDRED THIRTY-TWO THOUSAND EUROS (€ 132.000,00)**, plus the **TWENTY-SEVEN THOUSAND SEVENTY-TWO HUNDRED EUROS (€ 27.720,00)** corresponding to VAT, a total of **ONE HUNDRED FIFTY-NINE THOUSAND SEVENTY-TWO HUNDRED EUROS (€ 159.720,00)**.

Concept	Price (VAT not included)
Maximum budget (LOT 1)	40.000,00 Euros
Maximum budget (LOT 2)	20.000,00 Euros
Possible modifications (LOT 1)	8.000,00 Euros
Possible modifications (LOT 2)	4.000,00 Euros
Possible extensions (LOT 1)	40.000,00 Euros
Possible extensions (LOT 2)	20.000,00 Euros
Total	132.000,00 Euros

Clause 3. Duration of the contract.

The provision of this purchase will have an initial duration of **two (2) years** from the date of contract formalization, with the possibility of **two (2) year extension**, if approved by VHIR as the contracting entity, the extension will be compulsory for the contractor in accordance with the provisions of article 29 of the LCSP.

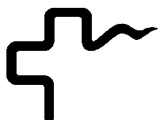
The start date of the Framework Agreement will be the one stated during its formalization.

Clause 4. Dedication.

VHIR does not guarantee the commission of any service. Only if the provision of certain services is needed by the Grants Research UNIT or Research group, the contracting entity will choose from the three (3) providers that have been approved by the corresponding Lot.

Therefore, the participation in this procedure and the approval as a supplier for one of the Lots does not guarantee the subscription of any order with the approved supplier or entitles to compensation.

LOT 1: Issuing of the Certificate on the Financial Statement:



The requested certificate for a project with a value of 500.000€ or with a level of complexity that is considered by the Research Grants Unit as low. Can be carried out in one or two parts as chosen by the responsible Research Grants Unit.

The certificate for projects with a value in direct cost higher than 500.000€ or with a high complexity considered by the Research Grants Unit, are done in 2 parts. Namely the fore-last reporting period and the final period. The separation in two does not increase the unit cost for the audit.

The audits will be carried out in VHIR's facilities or through virtual collaboration in a platform chosen by VHIR, depending on the specific needs of the Research Groups/Grants Office.

The services commissioned will be billed in one single invoice, based on the unit price as agreed by the approved provider.

The auditor is available 15 days after the closure of the reporting period of the grant, and will take place in a timeslot of 40 days.

The delivery date of the CFS is agreed prior to the start of the process, but no later than 5 days before the closure of the final report.

LOT 2 : Advise and Consult on the implementation of Actions

The consultancy hours provided by the auditor, are agreed and formalized with the auditor in written and will depend on the consultation / training / workshop requested. As an indication, it can be considered that a full day training corresponds approximately to 6 hours of training.

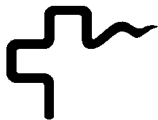
The services commissioned will be billed per day based on the unit price offered by the approved provider.

The dedication can be both face-to-face at VHIR's facilities or remotely, depending on the specific needs and the requested tasks of the Research Groups/Grants Office.

Clause 5. Content of the tasks to be developed.

5.1. LOT 1: Issuing of the Certificate on the Financial Statement:

The certificate must be issued by an external auditor, using the template provided by the Grant Agreement of the particular project.



The auditor must certify that the costs declared in the financial statement are accurately recorded in the beneficiary's accounting system and eligible.

If the auditor cannot confirm (for any reason), s/he must explain this in detail in the certificate. The Commission/Agency will consider the explanation in light of the facts provided by the auditor, and decide on steps to take.

The auditor

- 1) must plan work so that the Procedures may be carried out and the Findings may be assessed;
- 2) must adhere to the Procedures laid down and the compulsory report format;
- 3) must carry out the engagement in accordance with the ToR provided by the Grant
- 4) must document matters which are important to support the Report;
- 5) must base its Report on the evidence gathered;
- 6) must submit the Report to VHIR [Linked Third Party].

The CFS and Reports must be written in the language of the Agreement, trainings and internal communication are in Catalan, Spanish or English.

Tasks:

- 1) Attend a preliminary meeting with the Research Grants Unit and agree on:
 - a. Timeline
 - b. Collaborative tools
 - c. Instructions on documentation to be collected by VHIR
- 2) Audit the provided documentation according to the Standards of the Grant Contract.
- 3) Request additional information if needed, and provide feedback to VHIR.
- 4) Provide the Terms of Reference Document and draft Findings to the institution.
- 5) Attend a closure meeting to formalize final conclusions
- 6) Sign and deliver the CFS for submission with the final report

The certificate must be issued by an auditor, using the template indicated by the Grant Agreement of the Action requesting a CFS or Audit.



Requested professional profiles:

The Auditor must have the minimum following profile: (Only qualified auditors may issue a certificate.)

'Qualified' means qualified in accordance with national legislation implementing Directive 2006/43/EC44(or any EU legislation that replaces this Directive).

The Auditor must be independent from the VHIR [and the Linked Third Party], in particular, it must not have been involved in preparing the VHIR [Linked Third Party's] Financial Statement(s)

A conflict of interest arises when the Auditor's objectivity to establish the certificate is compromised in fact or in appearance when the Auditor for instance:

- was involved in the preparation of the Financial Statements;
- stands to benefit directly should the certificate be accepted;
- has a close relationship with any person representing VHIR;
- is a director, trustee or partner of VHIR;
- is in any other situation that compromises his or her independence or ability to establish the certificate impartially.

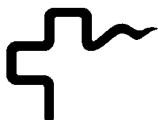
Demonstrated Experience of at least three years with EC actions funded through DG RTD (H2020, Horizon Europe, FET OPEN, ERC) or EC actions funded by DG SANTE (HP3, HP4); EC actions funded through DG DEVCO (EUROPAID); EIT and/or the National Institute of Health (NIH)

Excellent writing, analysis and communication skills in English and Catalan/Spanish are essential

The contractor must have the minimum following profile:

Demonstrated Experience with European Grants Demonstrated Experience of at least five years with EC actions funded through DG RTD (H2020, Horizon Europe, FET OPEN, ERC) or EC actions funded by DG SANTE (HP3, HP4) EC actions funded through DG DEVCO (EUROPAID) and National Institute of Health (NIH)

Approved providers in Lot 1 must have sufficient capacity and adequate means for the execution of each assignment to cover VHIR's needs based on the Framework Agreement.



The Auditor must comply with these Terms of Reference and with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as issued by the International Auditing and Assurance Standards Board (IAASB);
- the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA).

Although ISRS 4400 states that independence is not a requirement for engagements to carry out agreed-upon procedures, VHIR requires that the Auditor also complies with the Code's independence requirements.

The Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and VHIR [and the Linked Third Party], and must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report

5.2 LOT 2: Advise and Consult on the implementation of Actions

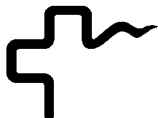
Availability for advisory tasks and consultation on specific topics related to the Certificate on the Financial Statement and Audits, and any forthcoming issues not laid out explicitly in the rules for participation in Grants.

Tasks:

- Provide in-depth knowledge based advise on legal and financial rules of European and international funding programs (such as H2020 and NIH)
- Advice from auditor's perspective on solutions for issues arising from the implementation of actions for example: third party relationships, procurement, internal invoicing and staff cost.

The contractor must have the minimum following profile:

- Demonstrated Experience with European Grants Demonstrated Experience of at least five years with EC actions funded through DG RTD (H2020, Horizon Europe, FET OPEN, ERC) or EC actions funded by DG SANTE (HP3, HP4) EC actions funded through DG DEVCO (EUROPAID) and National Institute of Health (NIH)
- Knowledge of the Catalan Health System, in particular Institute Catala de la Salut (ICS).



Clause 6. Billing and payment

The contractor will invoice the order through its corresponding invoice, which must be sent to the following email address: factures@vhir.org.

For the LOT 1 the services commissioned will be billed in one single invoice, based on the unit price as agreed by the approved provider, the invoice issued must detail the period to which it corresponds, the breakdown / description of expenses by concept, as well as indicate the references "**LICI-2021-036 LOT 1**".

For the LOT 2 The services commissioned will be billed per day based on the unit price offered by the approved provider, the invoice issued must detail the period to which it corresponds, the breakdown / description of expenses by concept, as well as indicate the references "**LICI-2021-036 LOT 2**".

The contracting entity will make the payment of the supplied service once it has been made in full, and once the invoice has been entered into the registry. According to this parameter, the advance payment of part or all of the contract price is not contemplated.

In no case will the contractor be entitled to a price review for any reason.

The VHIR will only pay the successful tenderer for the service correctly delivered and once the receipt has been signed by both parties.

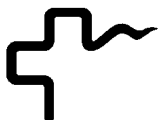
The effective payment of the executed services will be made by bank transfer, with a maturity of 30 days' / invoice date.

Clause 7. Responsible for the contract.

The person in charge of the contract will be the Head of VHIR's Research Grants Office, who will basically have the functions of management and supervision of the contracts and the billing; follow-up, control and provide instructions for the good execution of the agreements; determine whether the performance conforms to the prescriptions established for its execution, reception of the order after its completion and comply with the obligations assumed by VHIR.

Clause 8. Confidentiality, Protection of personal data and Intellectual and Industrial Property

Notwithstanding the provisions of the current legislation on intellectual property, protection of personal data and confidentiality, the companies awarded in this call for tenders will



expressly commit to not giving the information and / or data provided by VHIR, or any use not provided in this bidding document, and / or expressly authorized by the Head of the Research Grants Office.

The company that awards the contract derived from this bidding will have to extend to their employees the obligations assumed by the awarded company, regarding confidentiality, intellectual property and protection of data.

All rights worldwide will be exclusively granted to VHIR for the maximum time established in applicable laws and / or international treaties for their exploitation through any format and / or exploitation modality, including the exploitation of any discovery, invention, creation, work, procedure, idea, technique, drawing, design, image or any other intellectual or industrial property right generated, raised or acquired as a consequence of the work carried out by the contracting company (hereinafter "Intellectual Property and / or Industrial"), which derives directly or indirectly from the relationship between VHIR and the company awarded in this tender procedure.

The awarded company must inform VHIR of any discovery, creation, invention, idea or any other element that constitutes or is likely to constitute a right of Industrial and / or Intellectual Property partially or totally developed during the contract period.

In the event that the awarded company discovers or develops any creation of intellectual or industrial property, it will be understood that the discovery or development constitutes confidential information of VHIR.

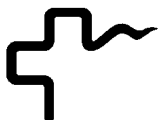
The awarded company must sign all those public and / or private documents that are necessary, in VHIR's discretion, to allow the accreditation of the ownership of VHIR or the proper protection of the aforementioned Intellectual Property and / or Industrial rights in favor VHIR or any designated third party.

The awarded company authorizes VHIR for the transformation, modification, publication, public communication and exploitation by any means of the work resulting of the execution of the contract derived from this tender procedure.

Clause 9. Rating Criteria submitted to Value Judgment (50 points per Lot).

Each bidder must provide a technical as well as a financial offer. The contracts will be awarded according to criteria based on an approach that meets the best relationship cost-effectiveness, a circumstance that will be evaluated according to the following criteria:

The following criteria will be evaluated through value judgments for both LOT 1 and LOT 2. The award criteria for assessing the contents of envelope No. 2 are as follows:



Qualitative and technical characteristics (50 points):

1. Experience of the service.....up to 20 points.

Overview of the service and compliance with the conditions specified in this Technical Prescriptions.

The maximum score will be given to the proposal that present recent experience with at least ten Certificates on the Financial Statements as requested by the Grants Awarded. The focus is on DG RESEARCH, DG SANTE; DG DEVCO to ensure an adequate level of service within the framework and scope of this technical specifications and needs of VHIR, and propose detailed resources at the disposal of the service.

1. Organization of the service..... up to 10 points.

Overview of the service and compliance with the conditions specified in this Technical Prescriptions.

The maximum score will be given to the proposal that present the most adequate methodology to ensure the most efficient level of service within the framework and scope of this technical specifications and needs of VHIR, and propose detailed resources at the disposal of the service.

2. Provision of the service up to 20 points.

Memory about the provision of the service: control and monitoring plan, organization of work, protocols of action of the personnel in front of different situations that can originate during the development of their functions, quality control of the service, responsiveness in case of having to reinforce the staff or make substitutions for absence, holiday or extraordinary and unforeseen situations, etc.

The highest score will be awarded to the bidder who presents a greater level of detail and consistency in the report on the provision of the service and the rest of the offers will be proportionately valued.

Barcelona, on the 03 of June of 2021.

CONTRACTING ENTITY

Dr. Joan X. Comella Carnicé

Director

Fundació Hospital Universitari Vall Hebron - Institut de Recerca (VHIR)