ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

CALL FOR TENDERS

N° 100000713

SELECTION OF AN EXTERNAL AUDITOR

The deadline date for the receipt of Tenders is Friday 14th March 2014, 10:00 am. (Paris time)
The OECD brings together the governments of countries committed to democracy and the market economy from around the world to:

- Support sustainable economic growth
- Boost employment
- Raise living standards
- Maintain financial stability
- Assist other countries’ economic development
- Contribute to growth in world trade

The OECD also shares expertise and exchanges views with more than 100 other countries and economies, from Brazil, China, and Russia to the least developed countries in Africa.

### Fast facts
- **Established:** 1961
- **Location:** Paris, France
- **Membership:** 34 countries
- **Budget:** EUR 347 million (2012)
- **Secretariat staff:** 2 500
- **Secretary-General:** Angel Gurría
- **Publications:** 250 new titles/year
- **Official languages:** English/French

### Monitoring, analysing and forecasting
For over 50 years, the OECD has provided statistical, economic and social data comparable with the most important and most reliable in the world. In addition to its collection of data, the OECD monitors trends, analysis, and forecasts economic developments. The Organisation studies changes and developments in trade, environment, agriculture, technology, taxation and more.

The Organisation provides a setting where governments can compare their experiences in developing public policies, seek answers to common problems, identify good practices and coordinate both domestic and international policies.

### Enlargement and enhanced engagement
In May 2007, OECD countries agreed to invite Chile, Estonia, Israel, Russia and Slovenia to open discussions for membership of the Organisation and offered enhanced engagement to Brazil, China, India, Indonesia and South Africa. While enhanced engagement is distinct from accession to the OECD, it has the potential in the future to lead to membership.

In 2010, Chile, Slovenia, Israel and Estonia became OECD member countries.

In 2013, OECD countries agreed to invite Colombia and Latvia to open discussions for membership of the Organisation. Accession talks with Russia are ongoing.

### Publishing
The OECD is one of the world's largest publishers in the fields of economics and public policy. OECD publications are a prime vehicle for disseminating the Organisation's intellectual output, both on paper and online.

Publications are available through the Online Information System (OLIS) for government officials, through OECD iLibrary for researchers and students in institutions, corporate, subscribed to our online library and through the Online Bookshop for individuals who wish to browse titles free-of-charge and to buy publications.
TENDER INSTRUCTIONS

ARTICLE 1 - PURPOSE AND OBJECT OF THE CALL FOR TENDERS

The OECD is issuing this Call for Tenders with a view to selecting an External Auditor who shall perform the duties described in the Terms of Reference. Only Supreme Audit Institutions (SAIs) of OECD member countries may apply.¹

ARTICLE 2 - TERMS AND CONDITIONS OF THE CALL FOR TENDERS

2.1 Composition of the Call for Tenders

The documentation relating to the Call for Tenders includes the following parts:

a) The present Tender Instructions;
   b) Terms of Reference and questionnaire;
   c) Minimum General Conditions for OECD Contracts.

2.2 Tenders

All Tenders will be treated as contractually binding for the SAIs and the SAIs shall consequently date and sign the documents mentioned above, as well as any document in support (including its proposal of prices), and initial each page of each document.

2.3 Duration of Tender validity

Tenders shall remain valid for one hundred and fifty (150) calendar days, as from the deadline for receipt of Tenders.

2.4 Additional information

Should any problems of interpretation arise in the course of drawing up the Tender documents, SAIs may submit a written request for further information to the address indicated below, no later than ten (10) calendar days before the deadline for the receipt of Tenders. All SAIs will be advised of the answers given to such questions.

OECD
EXD/PBF/CPG
Attention of Adam RICKARD and Matthieu CAHEN, Central Purchasing Group
adam.rickard@oecd.org and matthieu.cahen@oecd.org
Call for Tenders n° 100000713
2 rue André Pascal
75775 Paris Cedex 16
FRANCE

¹ Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States.
2.5 Acceptance and rejection of Tenders

There is no commitment on the part of the Organisation to accept any Tender or part thereof that is received in response to the Call for Tenders.

The OECD reserves the right:
- To accept Tenders with non-substantial defects
- To reject Tenders received after the deadline for receipt of Tenders, without indemnity or justification.

2.6 Modification or cancellation of Call for Tenders

The Organisation reserves the right to modify or cancel all or part of the Call for Tenders, should the need arise, without having to justify its actions and without such action conferring any right to compensation on SAIs.

2.7 Extension of the deadline for receipt of Tenders

The OECD reserves the right to extend the deadline for receipt of the Tenders. In that case, all the SAI's and Organisation's rights and duties and in particular Article 2.3 above will be subject to this new deadline.

2.8 Expenses

Tenders are not paid. No reimbursement of expenses related to the preparation of any Tender will be made by the OECD.

2.9 Confidentiality

The Call for Tenders and any further information communicated to the SAI or which come to his knowledge in the course of the Call for Tenders and the performance of the work, are confidential and are strictly dedicated to the purpose of the Call for Tenders. The OECD reserves the right to have all material returned at the end of the Call for Tenders process.
ARTICLE 3 - PRESENTATION, SUBMISSION AND CONTENTS OF TENDERS

3.1 Tender presentation and conditions for submission

Tenders shall be entirely drafted in English or French and shall be submitted:

- Before the deadline date of receipt of the Tenders;
- In three (3) copies (and one printable copy: CD-Rom or USB Key);
- In an anonymous sealed double envelope bearing the words:
  
  « NE PAS OUVIRIR par le service courrier
  Appel d'Offres n°100000713 »

To the following address:

OECD
EXD/PBF/CPG
To the attention of Adam RICKARD / Central Purchasing Group
2 rue André Pascal
75775 Paris Cedex 16
FRANCE

The deadline date for receipt of Tenders is Friday 14th March 2014 10:00 am (Paris time).

Tenders which are received after the deadline for receipt specified above, Tenders submitted in unsealed envelopes or envelopes bearing any mention that identifies or refers to the tendering company, as well as Tenders which do not fully comply with the Technical Specifications, may be rejected and returned to the sender.

Tenders sent by e-mail or fax shall be systematically rejected even if they have also been sent in paper format (hard copy).

3.2 Contents of the Tender

The SAI must provide in three copies (and one printable copy: CD-Rom or USB Key):

- The Tender as well as the following documentation relating to the present Call for Tenders duly completed, dated, signed and initial, and including:
  
  o The Tender Instructions;
  o The Technical Specifications and questionnaire;
  o The Minimum General Conditions for OECD Contracts accepted without any modifications.
- Any other information which the SAI considers to be useful.
3.2.2 Financial Conditions

Prices quoted must include everything necessary for the complete execution of an eventual contract (insurance, transport, guarantees). Charges for items essential to execution of the contract and not identified in the Tender will be borne by the SAI.

ARTICLE 4 - HEARINGS

The Organisation reserves the right to organise hearings and request the SAIs to specify the content of their Tenders.

ARTICLE 5 – SELECTION CRITERIA

5.1 Criteria

The criteria for selection shall be as follows:

1. Overall annual cost of the mission, itemised by audit phases (interim and final audit of the financial statements of the OECD and the Staff Provident Fund, audit of the budget results and performance audits) and annual travel costs and broken down by category of expenditure and type of audit;

2. The proposed team members to have at least five years’ experience of auditing the annual financial statements of international organisations and public-sector institutions that use IPSAS or IFRS/IAS standards, and of auditing internal controls of computerised management systems (SAP in particular);

3. The proposed team members to have at least five years’ experience of auditing management outcomes for those same institutions;

4. The proposed team members to have at least five years’ experience of performance audits for those same institutions;

5. Quality of the description of auditing methodology, depending on the type of audit, and of the methods of communication with the Secretariat and the previous External Auditor; match between the profiles/CVs of the members of the team and the terms of reference for the mission, and availability of the proposed team; necessary linguistic ability to carry out the mission.

5.2 Weighting

Criterion 1 - 25% (based on overall cost excluding travel expenses)

Criterion 2 - 20%

Criterion 3 - 15%

Criterion 4 - 20%

Criterion 5 - 20%
Proposals of all Supreme Audit Institutions shall be assessed against the above criteria. Each criterion will be rated individually on a scale from 0 to 5. Should a proposal not meet a criterion, it shall receive the lowest possible rating for this criterion without being eliminated.

**ARTICLE 6 - INFORMATION TO SAI’S**

All SAIs will be informed, whenever possible, of the decision taken on their Tenders.

I declare having read the terms of the present instructions and agree to comply with said terms should (please insert here the name of your entity)……………………………………………………….be selected to carry out the Contract.

Done at:

Date: Signature:

Stamp:
TERMS OF REFERENCE

1. In accordance with its Financial Regulations, the OECD is issuing a call for tender for the selection of an External Auditor. Only Supreme Audit Institutions (SAIs) of the OECD member countries may apply.  

2. The results of the call for tender will be examined by the OECD Audit Committee, which will make a recommendation for the appointment of the External Auditor to the OECD Council for decision. 

3. The External Auditor shall be appointed for a period of four years (Reg. 32 §2 of the Financial Regulations of the Organisation), as from 1 November 2014. Insofar as appointment of the current External Auditor will expire on 31 October 2014, the selected Auditor should be available in October 2014 to meet with the outgoing External Auditor in order to exchange information between themselves. An initial interim audit is to be performed prior to 31 December 2014.

4. Pursuant to the Financial Regulations of the Organisation (Reg. 32 §2), the appointment of the External Auditor may be renewed for one additional term of two years.

Definition of the mission

5. The primary function of the External Auditor is, by means of its audits, to assist the member countries, through the OECD Council, in determining whether the management of the Organisation has established systems and practices that provide reasonable assurance that the OECD’s financial, human and physical resources are safeguarded and protected, that operations are conducted economically and efficiently and that the operations of the Organisation are effective in carrying out its mission. The External Auditor’s work also assists the member countries and management by identifying opportunities for strengthening these systems and practices, in order to improve economy, efficiency and effectiveness. 

6. To that end, the External Auditor will be responsible for:

- Auditing the annual financial statements of the OECD and the Staff Provident Fund (including the necessary examination of computerised management systems) in accordance with International Standards on Auditing (ISAs), and issuing an opinion as to whether those statements convey a “true and fair view” of the Organisation’s finances.

- Providing its opinion on whether the Organisation’s annual financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) or, where no such standards have yet been formulated, with International Financial Reporting/Accounting Standards (IFRSs/IASs).

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2 Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States.

3 A SAI can submit a tender for re-appointment as the External Auditor. This submission will need to address independence requirements commonly expected (as expressed for instance in the International Auditing Standard ISQC 1).
• Providing its opinion on whether the annual financial statements of the Staff Provident Fund have been prepared in accordance with International Financial Reporting and Accounting Standards (IFRSs/IASs).

• Certifying the aforementioned financial statements and providing the Secretariat with a report stemming from its financial audits no later than 31 May of the following year (the Secretary-General shall submit the OECD’s annual financial statements to the External Auditor no later than 31 March following the close of the financial year).

• Providing an opinion on the results of the Programme of Work and Budget, to ascertain whether they have been prepared, in all material respects, in a manner consistent with the accounting documents for the year, the decisions taken by the Council and the Financial Regulations of the Organisation.

• Conducting performance audits on topics that the External Auditor shall propose and discuss with the Secretariat and the Audit Committee (the list of performance audits conducted since 2008 is attached to the call of tender) in order to ascertain whether the Organisation’s management practices provide the reasonable assurance expected by the member countries that the OECD’s assets are being safeguarded and that its operations are economic, efficient and effective.4

• Providing the Secretariat, by no later than 31 July of the following financial year, with a second report that includes all findings and observations relating to (i) its performance audits; (ii) its work on the results of the Programme of Work and Budget (PWB); and (iii) any other matters that have come to the External Auditor’s attention during the course of any of its work that it considers should be brought to Council’s attention via the Audit Committee.

These two reports – the first of which comprising the audit of the Organisation’s financial statements and the financial statements of the Staff Provident Fund, and the second the audit of the budget results, performance audits and any corresponding recommendations – shall constitute the External Auditor’s sole obligations in the realm of report preparation.

The External Auditor shall pledge to meet the deadlines for the reports it is expected to supply, i.e. 31 May and 31 July respectively, so that the said reports can be presented to the relevant committees in a timely fashion.

The External Auditor shall make at least two annual presentations to the Budget Committee, two annual presentations to the Audit Committee and one annual presentation to the Council of the OECD.

The External Auditor shall carry out its missions (financial audits, work on the results of the Programme of Work and Budget and performance audits), drawing if possible on the work of internal audit of the Internal Audit and Evaluation Office of the Secretary-General (the list of Internal Audit reports since 2008 is attached to the call of tender), and liaising regularly with the Director of Internal Audit and Evaluation in order to avoid any duplication of effort.

4 For the purposes of this bid, an estimate should be provided based on two performance audits per year and representing an average of approximately 50 staff days per year. This should be an indication of workload, and not a limit or contractual requirement. In the case of any performance audit requested in addition to those contractually agreed, its cost will be agreed upon and paid separately.
Overview of the OECD Budget and accounting framework

7. Financial statements of the OECD are prepared in accordance with IPSAS standards. When the IPSAS Board does not include any specific standard, IFRSs and IASs are applied. The financial year runs from 1 January until 31 December, and accounting is done in euros. The financial statements of the Staff Provident Fund are prepared in accordance with IFRS standards.

8. Beginning in 1962, the financial statements were audited and certified by a Board of Auditors. Between 2001 and 2007 inclusive, these tasks were performed jointly by a Board of Auditors and a private international auditing firm, and since 2008 by a supreme audit institution (SAI). The 2012 financial statements may be consulted on the OECD Internet site at the following address: [http://www.oecd.org/about/budget/financial-statements.htm](http://www.oecd.org/about/budget/financial-statements.htm), and further information about accounting principles is available in the notes to the financial statements.

9. The OECD’s central accounting and treasury and budget management functions are based in the Programme, Budget and Financial Management Service of the Executive Directorate (EXD/PBF) at the Organisation's headquarters (in Paris). In addition to this Service, designated administrative staff in the various Directories and Programmes of the Organisation are directly involved in the budgeting and accounting processes. Budget appropriations were decentralised to the Directorates in 2009. Staff costs account for roughly 80% of expenditure under Part I of the Budget (funded by assessed contributions) and are budgeted and monitored on an average-cost-of-remuneration basis that includes the allowances paid to members of staff, as stipulated in the Regulations, Rules and Instructions applicable to Officials and members of temporary staff.

10. The Budget and the financial statements are prepared on different bases. The financial statements reflect accrual accounting and use a system of classification based on the accounting nature of expenses on the statement of financial performance. The Budget reflects cash accounting, in respect of both commitments and expenditure by Output Group, Part II Programme and Annex Budget.

11. Since 2003, the Organisation has been using a results-based planning, budgeting and management framework. The OECD has a biennial Programme of Work and Budget (PWB) which is part of an integrated, on-going management cycle encompassing planning, prioritising, budgeting, progress reporting and evaluation. A new biennium will begin on 1 January 2015.


13. All members of staff are subject to the Financial Regulations and the Financial Instructions, the relevant Regulations, Rules and Instructions and code of conduct, and to all other instruments and measures comprised in the internal control framework [C(2008)91].

14. Financial Regulation 16 stipulates that “An effective system of financial risk management shall be established to identify and address internal and external risks to the Organisation, on an on-going basis throughout the year, and bring them to the attention of the Budget Committee and the Audit Committee in a timely manner”.

15. The management of financial risks is a key aspect of the broad spectrum of risks identified in the OECD Risk Register. This Register is one component of the aforementioned internal control framework. It catalogues all risks that, because of their potential impact and magnitude, could affect whether, and to what extent, the Organisation achieves its objectives.
16. Each year since the financial year 2005, a report signed by the Secretary-General, the Executive Director and the Head of the Programme, Budget and Financial Management Service has attested that each Director/Head of Service or Programme has complied with the Organisation’s rules on financial management and has managed expenditure financed by the budgets under their responsibility in a sound manner. To this end, each Director and Head of Service or Programme in fact signs a “statement of management responsibility”. This report is presented in the financial statements.

**Computerised financial systems in use**

17. The OECD uses SAP (version ECC6), including modules FI, FM/BCS, FI-TV, FI-AA, CO, PS, MM and SRM, either in part or in full, as well as Business Intelligence (BI) and Business Objects (BO) reporting tools. Other customised computer systems serve as interfaces between budget or voluntary contribution managers and SAP. These systems are gradually being replaced by financial systems integrated into SAP. The payroll system is managed via PeopleSoft.

18. All accounting entries have four-part budgetary and accounting codes designating the relevant: account number (type of expenditure); OECD structural unit (financial centre); funding source (fund); and segment of the OECD Programme of Work and Budget (output).

**Overview of the audit architecture**

**Internal Audit and Evaluation**

19. Internal Audit and Evaluation reports directly to the Secretary-General. As part of its risk-based work plan, this Office advises the Secretary-General with total independence on the quality of internal control.

**Audit Committee**

20. The Audit Committee is a sub-committee of the Council made up of six representatives of the member countries, including the Chair of the Budget Committee, and three experts appointed by the supreme audit institutions (SAIs) of the member countries, one of whom being nominated by the host country supreme audit institution.

21. The Audit Committee performs the following functions:

- Examines and comments on the annual programmes of work of the external and internal audit functions, including any revisions thereof;
- Examines the responses of the Organisation’s management to recommendations by internal and external auditors and the manner in which management implements those recommendations;
- Examines the financial situation of the Organisation as well as its internal control and risk management systems;
- Gives Council its advice regarding the appointment by the Secretary-General of the Director of Internal Audit and Evaluation and termination of the Director’s functions;
• Recommends the External Auditor’s terms of reference to the Council, in particular as regards the performance audits the Auditor will be required to undertake, and, following a call for tender, recommends that the Council appoint the External Auditor.

22. Upon consideration of the External Auditor’s reports cited above in paragraph 6 of this document, and on the recommendation of the Audit Committee, the formulation of such recommendation having been co-ordinated with the Budget Committee, the Council discharges the Secretary-General from liability for his management in respect of the financial year. Once this discharge is granted, net results are allocated.
# QUESTIONNAIRE

(to be completed in English or in French)

## General Information

Provide the official title and describe the role and functions of the External Auditor’s office submitting these proposals. Please attach an organisation chart.

Provide details of the auditing standards applied by the External Auditor’s office, and of the methodology used before and during the audit phases.

## Qualifications and staff experience

Indicate the number and general qualifications of the proposed staff employed by the External Auditor’s office. Confirm that all staff who will take part in the audit of the annual OECD financial statements possess sufficient professional qualifications in the field of accountancy and/or auditing. If this is not the case, please explain.

Indicate the titles and names, and attach the CVs, of the staff being proposed for this mission. Identify the accounting and auditing bodies of which they are members.

Identify who will be in charge of this mission and who will be the primary contact person for the OECD Secretariat. State whether the members of the team will be the same for the entire duration of the appointment.

State how you think you will handle the transition with the current External Auditor, with regard to information and files.
Summarise the experience of the proposed team in terms of (i) financial accounting and auditing of annual financial statements, particularly those prepared in accordance with IPSAS or IFRS/IAS standards; (ii) auditing budget results; and (iii) performance auditing.

Indicate the proposed team’s numbers of years’ experience of auditing organisations that apply IPSAS and IFRS standards, and the organisations they have audited:

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<th>Total years</th>
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<td>In international organisations (please specify names and periods)</td>
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<td>In the public sector</td>
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<tr>
<td>Other (please give details)</td>
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<tr>
<td>Total</td>
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</table>

Indicate any experience of auditing pension funds and of applying IPSAS 25/IAS 19.

*In addition to the Staff Provident Fund (a defined-contribution retirement savings plan closed to new entrants since 1974), the OECD operates a number of defined-benefit contribution programmes, including a defined-benefit pension plan, post-employment health cover and benefits based on length of service.*

Summarise the proposed staff’s experience of auditing computerised accounting systems and using computer-aided auditing techniques; specify their knowledge of SAP systems (used at OECD).

*OECD transaction processing and accounting requirements are supported by extensive use of computerised accounting systems (see above paragraph on computerised management systems).*

Indicate the level of proficiency (written and spoken) in both OECD official languages – English and French – for each member of the proposed audit staff.

*The Organisation wishes to draw attention to the fact that a working knowledge of both languages is required for the External Audit mission insofar as accounting entries may be made*
Audit approach and strategy

Taking into consideration the specifics of the OECD:

- Describe the main steps to be performed in planning and performing the work, including time foreseen in the interim and final audit phases.

- Provide an example of an audit plan, comprising the audit of annual financial statements, the audit of budget results and performance audits, and including the number of progress and final meetings with the entities being audited.

In addition, provide examples of observations and recommendations resulting from performance audits conducted by your organisation (e.g. those carried out in 2012/13).

*Interim and final audit phases shall be set in concert with the Secretariat, taking into account the key dates stipulated in the Financial Regulations.*

<table>
<thead>
<tr>
<th>Indicate the proposed staffing breakdown (in staff days) to cover the following areas:</th>
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<tbody>
<tr>
<td>• Audit <em>(including checks on compliance and on the computerised internal control procedure)</em> of the annual financial statements of the OECD (and of the Staff Provident Fund, if required).</td>
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<td>• Audit of the budget results.</td>
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<td>• Performance audits.</td>
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<th>Indicate the Quality Control processes you envisage to implement in the framework of the audit of the OECD.</th>
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<tr>
<td>Describe the collaboration envisaged with the Director of Internal Audit and Evaluation in performing the audit (it should be noted that dialogue is expected between External and Internal Audit in order to reap efficiency gains and avoid any duplication).</td>
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</tbody>
</table>
Describe the communication envisaged with the Audit Committee at the planning stage and interim phase, beyond the reporting obligations mentioned in paragraph 6 of the Terms of Reference.

## Costs

Indicate the cost per staff day and details of the audit hours for each team profile (e.g. Mission Director, Senior Auditor, Junior Auditor, etc.)

An estimate of the costs for each audit should be provided (annual financial statements of OECD and Staff Provident Fund, budget results, performance audits), comprising a breakdown of fees, travel and other costs. (All estimates should be expressed in Euros and excluding VAT). Requirements should be indicated in terms of office space and technical support.

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<th>Fees</th>
<th>Travel and other costs</th>
<th>Total</th>
<th>Office space and technical support</th>
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<td>OECD financial statements</td>
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<td>Provident Fund financial statements</td>
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<td>Budget results</td>
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<td>Performance audits (to be determined)</td>
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<td><strong>Year 2015/16</strong> (audit of 2015 budget results and annual financial statements)</td>
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<td>OECD financial statements</td>
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<td>Year</td>
<td>(audit of budget results and annual financial statements)</td>
<td>OECD financial statements</td>
<td>Provident Fund financial statements</td>
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<td>Year 2016/17</td>
<td>(audit of 2016 budget results and annual financial statements)</td>
<td>OECD financial statements</td>
<td>Provident Fund financial statements</td>
<td>Budget results</td>
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<td>Year 2017/18</td>
<td>(audit of 2017 budget results and annual financial statements)</td>
<td>OECD financial statements</td>
<td>Provident Fund financial statements</td>
<td>Budget results</td>
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<tr>
<td>Year 2018/19</td>
<td>(audit of 2018 budget results and annual financial statements) - <strong>OPTIONAL</strong></td>
<td>OECD financial statements</td>
<td>Provident Fund financial statements</td>
<td>Budget results</td>
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<tr>
<td>Year 2019/20</td>
<td>(audit of 2019 budget results and annual financial statements) - <strong>OPTIONAL</strong></td>
<td>OECD financial statements</td>
<td>Provident Fund financial statements</td>
<td>Budget results</td>
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ATTACHMENTS TO THE CALL FOR TENDER

1. Reference financial documents

- 2012 OECD financial statements: BC(2013)20
- 2012 Staff Provident Fund financial statements: C(2013)75/PART1/ADD1
- 2012 Budget results: BC(2013)12
- Internal control framework: C(2008)91
- Risk Register - 6th Version: C(2013)2
- Documents relating to discharge: C(2012)131; C(2012)144

2. List of performance audits carried out by the External Auditor since 2008

Audits relating to the financial year 2012:

- The consequences of the increase in voluntary contributions as a proportion of aggregate revenues;
- The long-term sustainability of the main pension schemes;
- The situation of officials seconded or on loan to the OECD.

Audits relating to the financial year 2011:

- Internal operations between budget sections;
- Presentation of the OECD budget
- Outsourcing of certain tasks.

Audits relating to the financial year 2010:

- Management of the Publications Annex Budget;
- Management of the conference centre.

Audits relating to the financial year 2009:

- Funding the Organisation's commitments to its pensioners (in respect of pensions and health care);
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- Protecting computer systems against major risks (follow-up to the investigation begun in 2009);
- Decentralisation of budget management.

Audits relating to the financial year 2008:

- Administration cost recovery charges on voluntary contributions;
- Possible fitting-out of the secondary computer room.

3. List of Internal Audit reports prepared by the Internal Audit and Evaluation Office of the Secretary-General since 2008

Reports prepared in 2013:

- IT Security of OECD Affiliated Bodies (3 reports: IEA, NEA, ITF) – June 2013
- Security Aspects of Staff Missions Abroad – January 2013
- Recruitment – January 2013

Reports prepared in 2012:

- Review of process of annual adjustment of salary scales – December 2012
- VCs/Grants: GOV – December 2012
- Horizontal Projects – October 2012
- Controls over access to OECD Headquarters (including the Conference Centre) – June 2012
- Administrative Unit of the Translation Division – June 2012
- IT Security at OECD – June 2012
- Voluntary Contributions & Grants: European Commission “FP7” Grant to DSTI in respect of project “KNOWINNO” 1 January-31 December 2011 – February 2012
- Language Translation Activities at the OECD – Part 2/2
- The Italian Linguistic Section – January 2012
Reports prepared in 2011:

- VCs/Grants: PSD of DAF – December 2011
- Managers’ Assertions (2011) – November 2011
- Language Translation Activities at the OECD (Part 1 of 2) – October 2011
- Staff Entitlements – July 2011
- OECD iLibrary Project – May 2011
- Internal Controls in the Inter-Organisations Study Section – May 2011

Reports prepared in 2010:

- OECD Ethics Framework, including the implementation of the Code of Conduct – December 2010
- Events held outside Headquarters – 25th Annual meeting on Food Crisis Prevention Network, 8-11 December 2009, Bamako, Mali – September 2010
- Events held outside Headquarters – Regional Antitrust Workshop on Anti-Cartel Enforcement, Seoul, Korea – September 2010
- Events held outside Headquarters – 2nd Global Forum and Education Review of Dominican Republic – September 2010
- Service Contract M008/107 – GSF Trevise and IEA – June 2010
- Service Contract M08/21 – Organidem and the OECD – June 2010
- Internal Audit on Service Contract M04/172 – TURPIN Ltd. and the OECD – June 2010
- Ex Post Assessment Tools – April 2010
- Internal Audit Report on Service Contract M07/14-GSF Trevise and OECD – April 2010
- Internal Audit of Voluntary Contributions/Grants – April 2010
- Controls to Monitor the Indemnities and Benefits Fund (IBF) – March 2010
- Staff Expenditure Process and the related use of the corporate reporting tool SAP BI – January 2010
Reports prepared in 2009:

- Decentralisation of Staff Expenditure – Step 3: Tests of IT Controls over systems used for the staff expenditure process – **November 2009**
- Performance Management Process 2008 – **November 2009**
- Decentralisation of Staff Expenditure – Continuation of report of May 12th 2009 – Review of design of IT controls over SAP BI reports – **August 2009**
- Decentralisation of Staff Expenditure – Step 1: Review of IT Controls Design – **May 2009**
- Site Report – Marshall Building – **April 2009**
- EC Grant (GOV) – **April 2009**
- IT Procurement – **January 2009**
- Second Evaluation of Internal Controls in Directorates – **January 2009**

Reports prepared in 2008:

- Evaluation of Internal Controls in Directorates – **July 2008**
- Voluntary Contributions & Grants – **March 2008**
- Treasury Risks & Controls at OECD – **January 2008**
MINIMUM GENERAL CONDITIONS OF THE CONTRACT

The following articles constitute of the minimum general conditions of the contract to be signed between the OECD and the Contractor to whom the Call for Tenders would have been awarded (the “Contract”). These minimum general conditions are not exclusive and could, as the case may be, be modified and/or complemented with additional conditions in the Contract.

ARTICLE 1 - GOODS OR SERVICES

The services provided under the Contract (hereinafter “The Work”) shall strictly comply with the standards mentioned in the Terms of Reference. It is expressly agreed that the Contractor shall perform the Work in strict accordance with all Accounting Standards applicable to international public sector (IPSAS) or, where no such standards have yet been formulated, the authoritative Accounting Standards and international financial reporting (IFRSs/IASs).

ARTICLE 2 - PRICES

Prices charged by the Contractor for the Work shall not vary from the prices quoted by the Contractor in its Tender, with the exception of any price adjustment authorised in the Contract.

ARTICLE 3 - PAYMENTS AND TAXES

Payment will be made in Euros.

In case the Contractor is located outside of France, the Organisation is exempt from taxation, including from sales tax and value added tax (V.A.T.). Therefore, the Contractor shall not charge any such tax to the Organisation. All other taxes of any nature whatsoever are the responsibility of the Contractor.

ARTICLE 4 - DELAY IN EXECUTION

The Contractor shall perform the Work in accordance with the time schedule and the terms specified in the Contract, this being an essential element of the Contract. Any delay will entitled the Organisation to claim the payment of penalties as negotiated between the Contractor and the Organisation.

ARTICLE 5 - ACCESS TO THE PREMISES

If the Work requires at any time the presence of the Contractor and/or of the Contractor’s employees, agents or representatives (“Personnel”) on the premises of the Organisation, they shall observe all applicable rules of the Organisation, in particular security rules, which the Organisation may enforce by taking any measures that it considers necessary.

ARTICLE 6 - IMPLEMENTATION OF THE WORK

The Contractor undertakes that the Work shall be performed by the individual(s) named in the Contract or otherwise agreed in writing by the Organisation. The Contractor may not replace said individual(s) by others, without the prior written consent of the Organisation.

ARTICLE 7 - AUTHORITY
The Contractor hereby declares having all rights and full authority to enter into the Contract and to be in possession of all licences, permits and property rights, in particular intellectual property rights, necessary for the performance of the Contract.

**ARTICLE 8 - LIABILITY**

The Contractor shall be solely liable for and shall indemnify, defend and hold the Organisation and its personnel harmless from and against any and all claims, losses, damages, costs or liabilities of any nature whatsoever, including those of third parties and Contractor’s Personnel, arising directly or indirectly out of or in connection with Contractor’s performance or breach of the Contract.

It is the responsibility of the Contractor to possess adequate insurances to cover such risks, including any risks related to the execution of the Contract.

**ARTICLE 9 - REPRESENTATIVES**

Neither the Contractor nor any of its Personnel:

- shall in any capacity be considered as members of the staff, employees or representatives of the Organisation;
- shall have any power to commit the Organisation in respect of any obligation or expenditure whatsoever;
- shall have any claim to any advantage, payment, reimbursement, exemption or service not stipulated in the Contract. In particular and without limitation, it is understood that neither the Contractor, nor any of the Contractor’s Personnel may in any manner claim the benefit of the privileges and immunities enjoyed by the Organisation or by its personnel.

**ARTICLE 10 - APPOINTMENT OF A COORDINATOR**

The Contractor shall appoint a coordinator within its personnel, chosen with the prior written agreement of the OECD. The coordinator shall actively cooperate with the OECD’s representatives or with any third party the Organisation may designate. Throughout the duration of the Contract, the coordinator will consult OECD as often as necessary to ensure the Work is being accomplished to the full satisfaction of OECD. The OECD reserves the right to require replacement of the said coordinator. In addition, experts of the Contractor shall permanently liaise with the OECD’s representatives.

**ARTICLE 11 - INTELLECTUAL PROPERTY**

The copyright and any other intellectual property rights arising from the Work carried out in performance of this Contract, including the intermediate and final results thereof, shall, on an exclusive and worldwide basis, automatically vest in the Organisation as the Work is created, or be assigned to the Organisation, as the case may be under any applicable legal theory. The price agreed between the Contractor and the Organisation is deemed to include this transfer of rights.

The Contractor undertakes not to use the Work for any purpose whatsoever that is not directly necessary to the performance of the Contract, except with the prior written consent of the Organisation. The Contractor shall ensure that the Contractor’s Personnel are expressly bound by and respect the provisions of the present clause.
**ARTICLE 12 - TRANSFER OF RIGHTS OR OBLIGATIONS**

The Contractor shall not transfer to any third party any rights or obligations under this Contract, in whole or in part, or sub-contract any part of the Work, except with the prior written consent of the Organisation.

**ARTICLE 13 - TERMINATION**

Without prejudice to any other remedy for breach of Contract the Organisation may claim, the Organisation reserves the right to terminate the Contract without any prior notice or indemnity in the event of failure by the Contractor to comply with any of its obligations under the Contract; and/or

The Organisation may also, by written notice sent through registered mail with recorded delivery to the Contractor, terminate the Contract, in whole or in part, at any time for its convenience. The notice shall specify that termination is for the Organisation's convenience, the extent to which Work of the Contractor under the Contract has been completed, and the date upon which such termination becomes effective. The Work that is complete on receipt of notice by the Contractor shall be accepted by the Organisation, at the Contract terms and prices. For the remaining, the Organisation may elect:

1. To have any portion completed at the Contract terms and prices; and/or;
2. To cancel the remainder and pay to the Contractor the amount corresponding to the completed work.

**ARTICLE 14 - ARBITRATION CLAUSE**

Given the status of the Organisation as an international organisation, the rights and obligations of the Contractor and the Organisation shall be governed exclusively by the terms and conditions of the Contract.

Any dispute arising out of the interpretation or implementation of the Contract, which cannot be settled by mutual agreement, shall be referred for decision to an arbitrator chosen by agreement between the Organisation and the Contractor or, failing such agreement on the choice of the arbitrator within three months of the request for arbitration, to an arbitrator appointed by the First President of the Court of Appeal of Paris at the request of either Party. The decision of the arbitrator shall be final and not subject to appeal. The arbitration shall take place in Paris, France. All proceedings and submissions shall be in the English language.

Nothing in the Contract shall be construed as a waiver of the Organisation's immunities and privileges as an international organisation.

**ARTICLE 15 - CONFIDENTIALITY**

Any information, on any medium whatsoever, sent to the Contractor to which the Contractor obtains access on account of the Contract, shall be held confidential. In consequence, the Contractor shall not disclose such information without the written prior consent of the Organisation. The Contractor shall ensure that the Contractor's Personnel is expressly bound by and respect the provisions of the present clause.

**ARTICLE 16 - DURATION OF THE CONTRACT**
The Contract shall be for an initial period of four years as from 1 November 2014. It may be renewed once by tacit agreement for an additional period of two years, unless a party terminates the Contract by giving notice to the other party by registered letter with Acknowledgment of Receipt six months prior to the end of the initial period.

I declare having read the terms of the present Minimum General Conditions for OECD Contracts and agree to comply with said terms should (please insert here the name of your entity)…………………………………………..……………….be selected to carry out the Contract.

Done at:

Date: Signature: