



INVITATION TO TENDER

Project Name:	Tender for Audit Company. Ref no. FFM-002
Buyer:	MSF Sweden/Läkare Utan Gränser, Org ID: 802017-2360
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Definitions

ITT:	Invitation to Tender
Tender process:	The time period commencing from the invitation to tender to the tender award decision
Tenderer (s) -	Service provider

Section 1: Basic information about MSF

1. MSF in brief

Médecins Sans Frontières (MSF) is an international, independent, medical humanitarian organisation that delivers emergency aid to people affected by armed conflict, epidemics, natural disasters and exclusion from healthcare. MSF offers assistance to people based on need, irrespective of race, religion, gender or political affiliation.

2. MSF in Sweden

The Swedish section of MSF, founded in 1993, has three main areas of activity:

- **Fundraising;** in 2017 the total income was 618 million SEK
- **Recruitment of field workers;** above 100 per year
- **Awareness-raising:** Informing the public/decision makers about what we see in the field to provoke change

For more information about MSF please visit our website www.lakareutangranser.se

Section 2 : Background information for Audit Company

MSF Sweden has worked with the same audit company over a long period of time. With the introduction of a new policy (in line with EU regulations for listed companies and bank sector) which limits the time MSF Sweden can have the same audit company our current auditor (Grant Thornton) will not be invited to submit a tender. However, it is important to notice that our collaboration with Grant Thornton has been excellent over the years and the reason for not inviting them to this tender is solely due to the introduction of this policy.

MSF-Sweden (Läkare Utan Gränser Sverige) has a close cooperation with the operational MSF sections in Belgium and Holland, who runs the field projects that we contribute to with funds and fieldworkers. Hence, MSF Sweden do not run any field operations and there is no audit of field operations.

As a protest towards the EU immigration agreement with Turkey designed to stop refugees from coming to Europe, MSF globally decided to stop taking funds from EU institutions. As a consequence, MSF Sweden do not apply or receive any funds from the Swedish International Development Cooperation Agency (Sida).

The office is located in Stockholm, Liljeholmen, hosting approx. 90 employees, plus a number of temporary employees and volunteers. The payroll for the Swedish fieldworkers is also handled by MSF-Sweden, meaning that the total amount of people on the payroll each month is about 160.

The Finance Team consists of four (4) members:

- Head of Finance and Facilities, Marlène Guillot
- Strat. Finance Coordinator, Erik Falkenberg
- Accounting Responsible, Hanna Forsberg
- Finance Officer: Maria Antonsson

Closely linked to the team is also the Internal Controller: Maria Sjögren.

The Finance Team is stable and well-functioning providing MSF Sweden organisation with the necessary financial services internally as well as externally. Over the past years there has been no major discrepancies and/or deviations within the accounts. All Tenderer have the possibility to contact our current auditors for information and confirmation regarding the status of the MSF Sweden Accounting books. Please contact:

- Pernilla Varverud, signing auditor: pernilla.varverud@se.gt.com
- Susanna Johansson, deputy and leader of the accounting team: susanna.johansson@se.gt.com

To control and to govern MSF Sweden a large number of policies and guiding documents are in place. Ranging from the division of roles between the Board and Executives down to the VISA-card policy. We will appreciate a “new set of eyes” on these policies/steering documents in order to always improve our governance. This type of work is considered to be within the scope for the “general audit”. When indicating the time for the general audit it can be assumed that the main governance structure is in place.

The finance software used in MSF Sweden are the following:

- Accounting: Visma Control
- Invoices (approval etc) Visma Document Centre Enterprise (DCE)
- Budget (production and follow up) Visma Insikt (Insight)
- Invoice scanning software (feeds into DCE) is ReadSoft Verify

All the above software are linked directly together.

An important system that feeds into Control (via SIE4) is the Fundraising system: “Charity”. Handled by Softronic. “Charity” is handling the income side of our Accounting and holds a lot of donor information. When transferred to Visma Control all donor data is taken off and only the income numbers per accounts remains.

Salary system is Visma spcs. SIE4 files feed into accounting.

MSF Sweden main bank is Handelsbanken. However, we have accounts in all main banks (and several smaller) to be able to receive donations in all channels.

The Board consists of 11 members, including 2 alternate members (suppleanter). For more information about the Board Members, please visit our web site. The Board meets every month, alternating between in-person meeting and tele/video-conference.

The Swedish executive organisation is divided into five departments:

- **Human Resources**; responsible for recruitment and all matters regarding field workers and office staff (also training, briefing/debriefing etc).
- **Operational Engagement**: Consists of Stockholm Evaluation Unit and the Innovation Unit supporting MSF internationally with evaluations and innovations projects.
- **Communications and Advocacy**; responsible for raising awareness and communication with the media and the public via press-releases, web page, debate articles and other relevant media
- **Private Fundraising**; responsible for raising funds from the public via various channels, and all donors and donations management, including processing all donations in the donor database (Charity).
- **Finance and Facility Management**; responsible for Finance, Front Desk Reception and IT.

General Director is Oliver Schulz.

The annual accounts are set up in accordance with the Svensk Insamlingskontroll and FRII (Frivilligorganisationernas insamlingsråd) requirements, including the FRII-code reporting, with a focus on internal control.

The accounting includes approximately 5000 verifications per year, including approximately 2 500 invoices received. We send approximately 220 internal invoices per year to other MSF sections.

MSF-Sweden is registered as an “Ideell organisation” and is not registered for VAT and is exempted from income tax.

According to our statutes the auditors are elected for a period of two years. The successful candidate will, at the General Assembly 2019, be proposed for election for the period of 2019-2020.

Section 3 : Invitation to Tender (ITT) – Guidelines of this tender

1. General

- 1.1. These guidelines are intended to ensure that all Tenderers are given fair and equal consideration. As much detail as possible has been provided to assist the Tenderer to provide a comprehensive Tender document.
- 1.2. By participation in the tender process this automatically signals that the Tenderer accepts these Conditions of Participation.
- 1.3. Any information prepared or shared by MSF Sweden in connection with this tender shall remain the property of MSF Sweden and shall be used only for the purpose of this procurement exercise.
- 1.4. The Tenderer shall not make contact with any other employee or consultant of MSF Sweden who are in any way connected with this tender process during the period of this tender, unless instructed otherwise by MSF Sweden. Exception for our current auditors stated above who may be contacted for references.
- 1.5. MSF Sweden shall not be committed to any course of action as a result of: issuing this invitation to participate in this tender process, or by communicating with a Tenderer or a Tenderer’s representatives or agents in respect of this tender process.

- 1.6. Tenderers shall accept and acknowledge that by issuing this tender, MSF Sweden shall not be bound to accept any Tender and reserves the right not to conclude a Contract Agreement for some or all of the services for which Tenders are invited.
- 1.7. MSF Sweden reserves the right to amend, add to or withdraw all, or any part of this tender invitation at any time during the tender process.
- 1.8. The official contact of the Tenderers will have expressed an interest by completing and submitting to MSF Sweden the tender acknowledgement pro-forma.
- 1.9. Canvassing will lead to disqualification concerning any other Tenderer, Tender or proposed Tender will be disqualified.

2. Confidentiality

- 2.1. Apart from what is already within the public domain, Tenderers shall not disclose, copy, reproduce, distribute or pass any of the information to any other person. The Tenderer shall at all times treat the contents of this tender process (with its related documents) as confidential. Subject to the exceptions referred to in paragraph 2.2
- 2.2. Exceptions of disclosure, to pass or distribute any of the information by the tenderer are permitted if the sole purpose is of enabling a Tender to be submitted and the person receiving the Information undertakes in writing to keep the Information confidential on the same terms as if that person were the Tenderer. For example, for legal advice or if the Tenderer is legally required to make such a disclosure.
- 2.3. MSF Sweden reserves the right to distribute information that is materially relevant to the procurement to all Tenderers, even if the information has only been requested by one Tenderer.
- 2.4. MSF Sweden may disclose detailed information relating to Tenders to its employees or advisers and may make any Contract Agreement documents available for private inspection by its employees or advisers.
- 2.5. MSF Sweden will also endeavour to respect any commercially sensitive information provided by the tenderer. In case the Tenderer should provide such information, it should be clearly identified what is 'commercially sensitive' including the time period it will remain so, while explaining the potential implications of the disclosure.

3. Tender period and validity

- 3.1. The tender process from invitation to tender, successful bid to implementation for this tender is rather long since the election of new auditor for 2019 and 2020 can only be done during the General Assembly 2019. However, the intention is to select the candidate to propose during November 2018. MSF Sweden reserves the right to amend, add to or withdraw all or any part of this tender invitation at any time during the procurement exercise.
- 3.2. Your tender quotation should remain open for acceptance for a period of 60 days as any tender quote that is valid for a shorter period may be rejected.
- 3.3. Timeframes indicated in this document: these acts as a guide and while there may be no intention to deviate from this, MSF Sweden reserves the right to do so.

4. Requirements for this tender

4.1. The audit can be divided into five (5) main areas:

- 4.1.1. Annual Accounts /Annual Report (förvaltnings- och bokslutsrevision, årsredovisning): This is what could be classified as the General/Traditional audit and shall result in the issuing of the Auditor's Report after auditing the general status of MSF Sweden accounts, as well as the auditing of MSF Sweden's administrative and the Annual Report (förvaltnings- och bokslutsrevision). A

memo shall be written (and presented) to the MSF Sweden Board with observations/recommendations from the auditors. Included in this audit is the auditing of MSF Sweden reporting to Svensk Insamlingskontroll (90-account).

- 4.1.2. Audit of MSF-Sweden's reporting package to be included in MSFs international consolidated financial report: The reporting to MSF's international financial report includes several reports to be written by the Swedish auditors and sent to MSF's international auditors. In attachment 4 you will find some information on what is included in this audit. The audit of the consolidated package needs to take place in March/early April, to respect the deadline of April 30th.
- 4.1.3. Auditing of special earmarked funding of projects such as money received from Post Code Lottery (PKL) or Radiohjälpen. And issuing the audit report demanded by the foundation/organisation.
- 4.1.4. Auditing of MSF Sweden compliance with the FRII-code. MSF Sweden is a member of FRII and uses the FRII code as a valuable tool to make sure all measures are taken to ensure our financial credibility towards our donors and society in general. The audit of the compliance of the FRII-code is bi-annual. Please find among the attachments the instruction for auditors and the FRII-code. More information is available at FRII website.
- 4.1.5. Audit of MSF Sweden compliance to GDPR. This is a new area. We would like to have a bi-annually audit of our compliance with GDPR regulations including ICT/Data security.

4.2. What we wish to be included in the tender

- 4.2.1. The total time estimated to be spent on MSF Sweden audit of one (1) year when it comes to the first two (2) areas (Annual Accounts/Annual Report and Auditing of our International Package). We want to have a fixed price for these two (2) areas.
- 4.2.2. For audit of special project, please state the hourly rate for auditing this type of project based on your experience. Provide an estimation of the time you estimate the audit of one (1) project from Radiohjälpen. To help you with the assessment, please find in attachments instructions from Radiohjälpen and also a "Uppdragsbrev" related to Radiohjälpen projects. Note that there are no travels to project etc required. MSF Operational Centres have already audited the project at "field-level". The audit in
- 4.2.3. For the bi-annual audit of MSF Sweden compliance with the FRII-code, please indicate an estimation of time to be spent on this audit and the hourly rate. Hence a fixed price.
- 4.2.4. For the bi-annual GDPR and IT audit, please estimate the time to be spent and the cost per hour per area Hence a fixed price for the audit of each area.
- 4.2.5. Prices shall be stated without VAT
- 4.2.6. We appreciate an offer with stable fees for 3-year period.
- 4.2.7. What is your audit company profile towards NGOs (ideella organisationer)?
For example, if you have special seminars directed towards the NGO sector etc.

Cost for seminars? Dedicated department towards NGO? Do you offer special training for NGO sector (Board Management Team)? Please state any relevant NGO audit experience, etc

- 4.2.8. Describe how you will organise the work of the audit, especially the Annual report/General Audit. How often you will visit MSF Sweden, size of teams, remote work, proposed participation at Board Meetings etc.
- 4.2.9. Describe how you comply to GDPR-regulations, especially when it comes to file/document-transfers to be audited e.g. SIE4-files provided by MSF Sweden.
- 4.2.10. Please include a description and prices for advisory services, e.g. regarding VAT and other tax-related questions. Please also state as much as possible what types of questions that will be considered being inside the “general audit” and what type of questions will result in an invoice on top of the “general-audit fixed price”.
- 4.2.11. Related to above, to make it more specific, please state the hourly rate for the person who will handle the below stated question and approximate time that would be spent on this question:

MSF Sweden would like to “hand-out” ear-plugs at a musical festival in Sweden. However, as a contribution we ask for a donation if you take a pair of plugs. Could there be any VAT/tax consequences related to this form of Fundraising? Hopefully the donation will be much higher than the regular price for ear-plugs, but we cannot control this.

- 4.2.12. You are welcome (but not required) to specify any pro-bono agreement that you may want to offer to MSF Sweden. Examples (but not limited to) of such service could be: Seminars, advice-service (e.g. a fixed number of hours), board-training, general support and advice to Board, general price reductions etc.
- 4.2.13. Even though we do not ask the tenderer to include time/price-information on auditing of Sida-funds, we would like all tenderers to include a narrative describing the capacity to audit Sida-funding in case MSF again chose to accept funding from Sida. When Sida-funding was stopped MSF Sweden received approx. 100 million SEK annually in Sida-funding and MSF had a three-year agreement with Sida (ramavtal).

4.3. Limitation – what to NOT include in the tender

- 4.3.1. Auditing of field projects. MSF Sweden does not run field operations
- 4.3.2. Auditing of governmental funds (Sida). MSF Sweden does not receive Sida-funding. Please note that even though the auditing of Sida-funding is not included in the tender, we ask for the capacity to audit Sida funds (see above).
- 4.3.3. Any cost for travel. Cost for travel to and from MSF Sweden office in Liljeholmen shall be included in the audit fixed price and should not appear in the tender or in any future invoicing to MSF Sweden. In the case MSF Sweden request an auditor to travel to another location it shall be agreed in beforehand.

5. Official email contact address and queries related to tender

- 5.1. In case of any doubts or queries related to this tender process the main contact person for provision of information is Erik Falkenberg. (Email: erik.falkenberg@stockholm.msf.org). All queries will be responded to via email and

shared with other Tenderers to ensure that all information is equal among the Tenderers.

- 5.2. All communications from Tenderers during the period of this procurement exercise must be directed to the designated official email contact. Please send all email regarding this process to the above stated address.
- 5.3. All communications should be clearly headed ***“Tender for Auditing Services, ref no. FFM-002”*** and include the name, position and contact details of the person making the communication.
- 5.4. Requests for Tender clarifications must be submitted in accordance with the procedure set out in paragraph 6 – Tender related queries.
- 5.5. Customer references and contacts may be made as part of the procurement process for Tender award. This may include visits and written references.

6. Tender related queries

- 6.1. Any participating company may request further clarification on matters pertaining to this ITT by submitting its question(s) in writing via email to the official email address, with the following noted in the subject line: ***Supplier name – Tender for Audit Services, ref no. FFM-002***
- 6.2. All communication and requests for clarifications related to this tender may be submitted via email from date of receiving tender to: erik.falkenberg@stockholm.msf.org and no further requests will be accepted after Date 30th of September 2018.
- 6.3. The MSF Sweden contact person (Erik Falkenberg) will endeavour to answer all questions as quickly as possible but cannot guarantee a minimum response time. Exception to response is in the event that a question may prejudice our commercial interests, then MSF Sweden reserves the right not to respond.
- 6.4. Please do not contact other MSF Sweden staff to discuss the ITT. Questions on the substance of the ITT will be answered (without identifying the source of inquiry) in a document released to all who submitted a reply to the Tender.

7. Method of submission and tender format

- 7.1. All tenders must be submitted in electronic version via email to the official email address, with the following noted in the subject line: ***“Tender for Audit services, ref no. FFM-002”***.

8. Tender documents required to be submitted

Please do not submit generic marketing materials, broadly descriptive attachments, or other general literature unless necessary to support the proposed solution. Responses to this ITT should be emailed and must consist of the following:

- Cover letter
- Description of services and costs.

8.1. Cover letter

The cover letter in PDF format must contain:

- Name and address of the Service Provider
- Name, title, telephone number, and e-mail address of the person authorized to commit the Service Provider to a contract

- Name, title, telephone number, and e-mail address of the person to be contacted regarding the content of the tender, if different from above
- Declaration that the Tenderer commits to the terms described in their tender and assumes responsibility for any pre-contract costs incurred during the bid and negotiation phases
- A signature of this letter by a duly authorized representative of the company

8.2. Description of services and costs.

The description of services and costs should clearly outline costs for the different services according to the above stated requirements. For guideline of what is requested please see section 2-4 and annexes.

9. Notification of Award of Tender contract

- 9.1. The successful Tenderer will be notified in writing through issue of Letter of notification of Award of Tender. However, the executive level can only propose the new auditor to the election committee who will then propose the auditor (and deputy) to the General Assembly in spring 2019.
- 9.2. Any Contract Agreement concluded as a result of this ITT shall be governed by Swedish law.
- 9.3. MSF Sweden shall be under no obligation to accept the lowest or any tender.
- 9.4. All unsuccessful Tenderers will also be notified in writing and given an opportunity for a debriefing. Debriefing will only be provided at the request of the Tenderer. It will provide reasons why the Tenderer was unsuccessful, and where possible provide details of the characteristics and relative advantages of the successful Tender.

Section 4 : Tender Evaluation

From the time the tenders are opened until the contract is awarded, if any Tenderer wishes to contact MSF Sweden on any matter related to its tender, it should do so via email to the official email address.

Section 5 : Annexes

Appendix 1 Statutes MSF-Sweden
 Appendix 2 Annual report MSF-Sweden (2017)
 Appendix 3 Audit Scope International Consolidated Accounts
 Appendix 4 Anvisningar för revisorer i organisationer med 90-konto
 Appendix 5 Auditor instruction Radiohjälpen
 Appendix 6 Template Auditors Report Radiohjälpen
 Appendix 7 Instruktion FRII kod granskning
 Appendix 8 FRII Quality Code
 Appendix 9: Uppdragsbrev Grant Thornton Radiohjälpen

     
 Attachement_2_msf_arsredovisning_2017.gar_MSF_Sweden.pdf
 Attachement_1_Stadningar revisor 2018-01
 Attachement_4_Anvisare_Auditor_Report_Fuktion_FRII-kod_Gran_Instrucions_Radiohja
 Attachement_6_Temp
 Attachement_7_Instr
 Attachement_5_Audit
  
 Attachement_3_Scope_Int_Consolidation.pdf
 Attachement_8_FRII_Quality_Code.pdf
 Attachement_9_Uppdrag_ragsbrev_RH.pdf