



INTERNATIONAL INSTITUTE FOR DEMOCRACY AND ELECTORAL ASSISTANCE

RESPONSE TO CLARIFICATION QUESTIONS REGARDING TENDER No. 258-19/20

Assignment Name: *Provision of Institutional Auditing Services*

Project Name: *Executive Division (Finance)*

Based on questions received, the information below is provided for clarification regarding the assignment “Provision of Institutional Auditing Services”. Please note if new questions are received they will be added to this document.

Question 1. Who are the members of the council for International Idea? I can find the member states of the council on your webpage but not the persons representing each country.

Response:

There are no named persons who represent the Member States for a fixed term on the Council. Each Member State decides on its own representative to attend meetings. According to the Statutes, “the Council shall be composed of one representative of each Member” and according to the Rules of Procedure, “Member States are represented at Council meetings by a registered representative for the meeting, who may be accompanied by such alternate representatives and advisers as may be required”.

Question 2. Swedish audit firms are required to follow the Swedish audit act. One of the requirements demanded is that the audit will be conducted according to FAR General Terms of Audit of Swedish enterprises and organizations. Is that possible for you?

Response:

We understand the need for Swedish Audit Firms to conduct audits in accordance with “FAR” and this has always been part of our agreements with our current and previous auditors. Therefore, you do not need to be concerned and we will follow this requirement.

Question 3. Can you clarify what is meant by section 10 of the TOR?

Section 10 states - ”The Auditor is not required to mention any matter referred to in the foregoing which, in his opinion, is insignificant in all respects”

This basically means that during the course of the audit, if the Auditor identifies findings which he/she considers insignificant then it is not required to include them in the final report which goes to the Council.

Question 4. Where is the book keeping conducted? Is it only in Sweden or in a number of countries?

Response:

An overview of the accounting function is as follows:

The headquarters (HQ) is in Stockholm and we have 16 country offices spread around the world in Asia, Africa, Latin America and Europe. The finance function is managed from and centralized in Stockholm and each local office has trained finance staff who are responsible for the local daily accounting and banking. We have an ERP system which is used by HQ and all the offices and is set up as a one company system. The field offices are not regarded as separate legal entities. Our institutional audits take place annually at HQ and may include an audit of one of the field offices (as a sample) which is normally carried out by the local based office of our Institutional Auditors. Separate audits of each office are not conducted.

Question 3. Do you have a scheme/chart which illustrates your legal structure that can be shared?

Response:

We can direct you to our website and the “About Us” section where you will see how the organization is structured (Council Of Members, Secretary General, Board of Advisors and Staff). A copy of the statutes can be found if you click on “Council of Members”.

Question 4. As per the Section 4.1 Technical Evaluation sub-point (i) Specific experience of working with International/Intergovernmental and Non-Profit Organisations, is required to be presented.

We understand that international/intergovernmental organisations means - organisations which are having presence in more than one country and that includes both Public Sector and Private Sector Organisations. Kindly Clarify.

In International/intergovernmental organization in this context is an organization composed primarily of sovereign states or of other intergovernmental organizations. It refers to the legal standing of the organization.

Question 5:

We request you to provide an estimation of team's onsite and offsite inputs. Whether all of activities during the audit period are required to be performed onsite at International IDEA's HQ only, or some of the activities can be performed offsite through our office as well?

We also request you to provide an estimated expectation of team's inputs (in hours) and team size for the audit of one financial year, if possible.

Please see response to question 2 above.

Based on the Terms of Reference and the information provided it is expected that the auditing firm will have the experience to estimate the requirements in relation to inputs required.

Question 6:

**Is there any specified format/forms for the submission of Technical and Financial Proposal ?
If yes, kindly provide.**

There are no specific formats. Auditing firms can use the standard formats which they normally use to submit proposals.