



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

EXPEDIENT NUMBER: 2025-054 Subcontracting of auditors for European Projects

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

AUDITOR SERVICES DELIVERING CERTIFICATES ON THE FINANCIAL STATEMENT FOR EUROPEAN FUNDED PROJECTS IN CHARGE OF THE INTERNATIONAL COMPETITIVE PROJECTS – POST AWARD UNIT AT FUNDACIÓ HOSPITAL UNIVERSITARI VALL HEBRON - INSTITUT DE RECERCA (VHIR).

Clause 1. Aim of the tender

The purpose of this call for tenders is to select an independent auditor to perform financial audits and issue certificates on the financial statement of projects funded by the European Commission.

This is to be contracted by the post award unit at the Competitive Research Directorate or by the Research Groups of the Fundació Hospital Universitari Vall d'Hebron - Institut de Recerca (VHIR) which might require their services.

The following technical specifications outline the tasks to be carried out and establish the general technical conditions and criteria applicable to the agreement for this lot.

The contract is tendered as a single lot because, in compliance with the European Commission's requirements, the Certificate on the Financial Statement (CFS) shall be issued by one single, independent auditor. This ensures consistency of verification, clear accountability, and full conformity with EU grant audit standards.

The present procedure is susceptible to be co-funded with European funds or funds from other financers.

In order to ensure the publicity required by the regulations, Appendix 1, is included at the end of this document, with the logos and legends of the different funders. This appendix is subject to changes and updates according to the VHIR's funders.

Clause 2. Estimated value and maximum budget for tender

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

The maximum total budget, corresponding to the initial two (2) years, is of **NINETY THOUSAND EUROS (€ 90.000,00)**, plus EIGHTEEN THOUSAND NINE HUNDRED EUROS (€ 18.000,00) corresponding to VAT, a total of **ONE HUNDRED EIGHT THOUSAND NINE HUNDRED EUROS (€ 108.900,00)**.

The maximum total budget, corresponding for each year, is set to **FORTY-FIVE THOUSAND EUROS (45.000,00 €)**, VAT not included

- Unit price: Max. €2.800,00* per CFS (excluding VAT) – budget 325 000 - 500 000 euros
 - Unit price: Max. €3.000,00* per CFS (excluding VAT) – budget 500.000 - 750.000 euros
- Unit price: Max. €3.600,00* per CFS (excluding VAT) – budget 750.000 - 1.000.000 euros

- Unit price: Max. €4.200,00* per CFS (excluding VAT) – budget 1.000.000 or more euros

(*) Price that the tenderer, will be able to improve in the ECONOMIC OFFER.

The estimated value for this tender is **ONE HUNDRED NINETY-EIGHT THOUSAND EUROS (€ 198.000,00)**, plus the FORTY-ONE THOUSAND FIVE HUNDRED EIGHTY EUROS (€ 41.580,00) corresponding to VAT, a total of **TWO HUNDRED THIRTY-NINE THOUSAND FIVE HUNDRED EIGHTY EUROS (€ 239.580,00)**.

Concept	Price (VAT not included)
Maximum budget	90.000,00 Euros
Possible modifications	18.000,00 Euros
Possible extensions	90.000,00 Euros
Total	198.000,00 Euros

The budget allocated for this tender has been determined based on a detailed estimation of the actual costs required to deliver the service, informed by prior experience in preparing similar tenders and consultations with suppliers regarding applicable official tariffs and reference rates.

Amount established for modifications:

It is established according to article 204 of the L9/2017 the possibility of modifying the contract upwards, and up to 20% of the total maximum tender budget. This amount will be paid to the company in the same way and under the same conditions that regulate the present specifications, upon presentation of the invoice by the successful bidder.

The causes for modification of the contract may be:

- The accumulation of reporting and auditory requirements beyond what was initially foreseen, as a result to changes in reporting calendars and/or unforeseen audit exercises requested by funding agencies.

In no case will the maximum tender budget be binding, but VHIR will pay the invoices for the services actually provided on the basis of the unit prices finally awarded.

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 year by year**, 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. Content of the tasks to be developed

The requested Certificate on the Financial Statement (CFS) will be required by the granting authority (European Commission) in accordance with the schedule, threshold and conditions set out in the Data Sheet (Grant Agreement) and using the template published on the European Commission Portal:

Responsibilities of the auditor:

The auditor shall assume all tasks related to the audit of each grant, in accordance with the applicable regulations, and shall provide the necessary supporting documentation in addition to the final reports. The tasks to be carried out by the auditor shall include, but not be limited to, the following:

- Plan the engagement to ensure that all required procedures are performed effectively and that the resulting findings can be properly evaluated.
- In accordance with the agreed-upon procedures described in the Certificate on the Financial Statements (CFS) and the Terms of Reference, verify that the costs declared in the financial statements are accurately recorded in the beneficiary's accounting system and are eligible under the applicable provisions of the grant agreement.
- Identify, report, and clearly explain any deviations from the rules or eligibility criteria, regardless of their origin.
- Maintain adequate documentation to substantiate all conclusions and findings presented in the CFS, ensuring that the report is based exclusively on verifiable evidence collected during the engagement.

The Certificate on the Financial Statement (CFS) and all associated reports must be prepared in the official language of the action. Internal communication and training activities may be carried out in Catalan, Spanish, or English.

The selected auditor must:

- 1) Comply with the Terms of Reference and with the specifications of each funding program and provide with a responsible declaration (envelope 1) confirming compliance with them. Those might be:
 - (a) be provided by a qualified approved external auditor which is independent and complies with Directive 2006/43/EC (or for public bodies: by a competent independent public officer)
 - (b) the verification must be carried out according to the highest professional standards to ensure that the financial statements comply with the provisions under the Agreement and that the costs declared are eligible.

- 2) Follow the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA).
- 3) Be based on agreed-upon procedures within the meaning of International Standard on Related Services (ISRS) 4400 (revised) for Agreed-upon Procedures Engagements issued by the International Auditing and Assurance Standards Board (IAASB).
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.
- 4) Additionally, the Auditor's Report must state that there is no conflict of interests in establishing this Report between the Auditor and VHIR [and any Linked Third Party/Affiliated Entity], and commit to maintain full independence throughout the engagement. Additionally, the auditor must specify - if the service is invoiced - the total fee paid to the Auditor for providing the Report.

A conflict of interest arises when the Auditor's objectivity and impartiality in issuing the certificate are compromised, either in fact or in appearance. This may occur, for example, when the Auditor:

- has participated in the preparation of the Financial Statements to be certified;
- stands to benefit directly if the certificate is accepted;
- has a close personal or professional relationship with any person representing VHIR;
- holds a position as director, trustee, or partner of VHIR; or
- is in any other situation that may impair their independence or ability to perform the certification impartially.

Clause 5. Requested professional profiles

Minimum profile requirements for the auditor:

- 1) Proven Experience with European and International Grants: A minimum of five (5) years of demonstrated experience with European Commission-funded actions, including but not limited to:
 - DG RTD / SANTE / DEVCO/ IHI programs (e.g., H2020, Horizon Europe, INTERREG, etc.)
 - Regional development programs (e.g. EuropeAid)
 - European Institute of Innovation and Technology (EIT)
 - U.S. National Institutes of Health (NIH)
- 2) Knowledge of the Catalan Public Health System. In particular, familiarity with the structure, financial operations, and reporting mechanisms of the *Institut Català de la Salut (ICS)* and its affiliated entities.
- 3) Language and Communication Skills: Excellent written and verbal communication skills in English, as well as in Catalan and/or Spanish, are essential.
- 4) Operational Capacity: Bidders must demonstrate sufficient capacity and the appropriate technical and human resources to ensure the timely and effective execution of assignments.

It is ideal, though not mandatory, that the work team be composed of three people who meet these profiles.

- A director or supervisor, with a minimum of 2 years of professional experience.
- 2 auditors with a minimum of 2 years of professional experience in audit services.

Both freelancers and consulting companies can bid to be one of the providers.

Clause 6. Location and hours of service

The bidder will have to provide the services covered by this tender in its own facilities, which must be equipped with the necessary technology and qualified personnel. The services must be provided from Monday to Friday, during regular working hours, from 9:00 a.m. to 5:00 p.m. (Spain time)

Clause 7. Billing and payment

According to Law 25/2013, of December 27, 2013, on the promotion of electronic invoicing and the creation of the accounting registry of invoices in the Public Sector, in its Article 4, "*All suppliers who have delivered goods or provided services to the public administration may issue and send electronic invoices. In any case, they will be obliged to use the electronic invoice and to submit it through the corresponding general entry point...*".

The awarded company will invoice electronically the services actually performed. The DIR3 codes to be able to issue the invoice are the following:

DIR3	ACCOUNTING OFFICE	DIR3	MANAGING BODY	DIR3	PROCESSING UNIT
A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)	A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)	A09006467	Fundació Hospital Universitari Vall d'Hebron-Institut de Recerca (HUVH IR)

Invoices shall be issued for the services actually performed under each lot. Under no circumstances shall the maximum contract amount be considered binding upon VHIR. Only the services and supplies effectively rendered will be subject to payment, based on the unit prices awarded in the contract.

Each invoice issued must detail the period to which it corresponds, the breakdown/description of expenses by concept and the internal account that should be charged, as well as indicate the references “**L 2025-054.**”

In the event that the issuance of the electronic invoice is not feasible for exceptional reasons, the contractor will invoice each service rendered through its corresponding invoice, which must be sent to the following e-mail address: factures@vhir.org

The effective payment of the executed services will be performed by bank transfer, due 30 days / invoice date.

The contracting institution will make the payment of the supplies once they have been fully performed and once the invoice has been entered into its registry. In accordance with this paragraph, advance payment of part or all of the contract price is not contemplated.

In no case, the contractor will have the right to the revision of prices pertaining to any concept.

Therefore, the contracting entity will make the payment of the invoices using the currency conversion according to the common practices that the entity carries out in this type of case, so said payment will be made at the time of payment of the invoice.

VHIR's fiscal data that must be included in the invoice are the following:

FUNDACIÓ HOSPITAL UNIVERSITARI VALL D'HEBRON - INSTITUT DE RECERCA
VAT: G-60594009
Passeig Vall d'Hebron, 119-129
08035 Barcelona

In the event that the invoice is not issued in accordance with the criteria established and referenced at the beginning of this clause, payment will not be made and the invoice will be withheld until the requested data is correctly indicated.

In the case of electronic invoicing, this will be rejected until the requested data is correctly indicated.

Once the contract ends, including any extensions that may be executed, VHIR will only accept invoices issued after the end of the contract as long as the period of execution of the same is within the term of the tender.

In the event that the invoice is issued after the end of the contract and in accordance with the above paragraph, VHIR will only pay invoices issued within two (2) months after the end of the contract.

The VHIR will only pay the successful bidder for the services actually provided, without, in any case, the VHIR being obliged to exhaust the estimated value of the contract/bid budget.

Clause 8. Responsible for the contract.

The person responsible for the contract will be the Post Award head of unit, Dr.Maria del Mar Garcia. Their main duties will include managing and supervising the contract and associated invoicing; overseeing and monitoring the proper execution of the agreement; issuing necessary instructions to ensure compliance; verifying that the services delivered aligns with the established specifications; and ensuring that VHIR meets its contractual obligations.

Clause 9. 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 freelancers / 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 10. Allocation criteria

The evaluation criteria are:

1. Criteria that can be assessed through automatic formula	Maximum 60 points
• Economic Offer	Maximum 34 points
• Automatic Evaluation Criteria	Maximum 26 points
2. Criteria that can be assessed through value judgments	Maximum 40 points

10.1 Criteria that can be assessed through automatic formula..... up to 60 points

The following criteria will be evaluated by automatic formula. The award criteria for assessing the contents of **Envelope 3** are as follows:

10.1.1 FINANCIAL OFFER.....up to 34 points

In the case of offers with various unit prices, a "reference value" must be obtained to allow for the comparison of the economic proposals from different bidders. This reference value results from the sum of the amounts for each required service listed in Annex No. 1 of the Specific Administrative Terms and Conditions document, related to the cost per CFS. The resulting figure from this sum will be used in the application of the formula to obtain the total points for the lot.

The final score for each company will be obtained by applying the following formula to the reference value (sum of the unit amounts related to the CFS required per cap budget):

$$P_v = \left[1 - \left(\frac{O_v - O_m}{IL} \right) \times \left(\frac{1}{VP} \right) \right] \times P$$

- P_v = Bid Score to Rate
- P = Economic criteria points
- O_m = Best Offer

O_v = Offer to be Valued

IL = Bid Amount

VP = Weighting Value = 1

The formula will be applied to the value resulting from the following:

- 1) Sum the amount of each unit price offered.

* If after applying the automatic formula to a submitted bid, the resulting value is negative, you will be directly assigned zero (0) points of the economic part.

10.1.2 AUTOMÁTIC EVALUATION CRITERIA.....up to 26 points

The bidders shall mark the automatic evaluation criteria in Annex No. 1 of the PCAP, which they must provide in **Envelope 3**, as well as the documentation accrediting this:

- Years of Experience of the Technical Team in Conducting CFS... maximum 10 points
 - 10 or more years.....10 points
 - 9 years.....8 points
 - 8 years.....6 points
 - 7 years.....4 points
 - 6 years.....2 points
 - 5 years.....0 points

The experience will be scored based on the accreditation provided by the bidding organization. Appropriate supporting documentation must be submitted as evidence.

Experience will be evaluated in full years. Fractions of a year will not affect the score assigned, as scoring will be based on complete years, rounded up.

If a technical team is presented, the experience score for this criterion will be calculated based on the arithmetic mean for the years of experience of each member of the team.

- Number of CFS Audits Completed in the Last 5–10 Years maximum 10 points
 - 50 - 100 CFS → 2,5 points
 - 100 - 400 CFS → 5 points
 - + 400 CFS → 10 points

In order to demonstrate compliance with these criteria, the bidder must submit a responsible declaration listing the projects/actions funding programs and institutions for which a Certificate on the Financial Statement has been issued. This declaration must clearly and verifiably include the names of the projects, the execution dates, and any other relevant information that demonstrates the financial experience required.

- Team Composition.....maximum 03 points
 - Minimum desired team (1 Head or supervisor + 2 auditors).....0 points
 - Expanded team with 1 additional member (total 4 people).....1 point
 - Expanded team with 2 additional members (total 5 people).....2 points
 - Expanded team with 3 or more additional members (total 6 or more people).....3 points

- Team Experience.....maximum 03 points
 - All proposed team members have more than 2 years of experience.....3 points
 - All additional members (beyond the minimum desired) have more than 2 years of experience.....2 points
 - At least one of the additional members has more than 2 years of experience..... 1 point
 - None have more than 2 years of experience.....0 points

In order to verify the last two criteria points (Team composition and Team experience), the information must be substantiated either through a responsible declaration (stating both the name of each team member and their experience in years) or by any supporting document that reliably demonstrates compliance of the experience of the people composing the team. All documentation must be signed by a person with sufficient authority and may be subject to verification by the contracting authority.

10.2. Criteria that can be assessed through value judgments..... up to 40 points.

The following criteria can be assessed through value judgments. The value will be done in compared with the tenders submitted. The highest score will be given to the offer that best fits the technical requirements set out in this document. All other bids will be scored proportionally by comparison. Subsequently, the various proposals evaluated in descending order will be sorted out, and the following formula will be applied to obtain the score,

$$P_{op} = P \times \frac{VT_{op}}{VT_{mv}}$$

P_{op} = Score the offer to value

P = Criteria score

VT_{op} = Technical evaluation of the scored offer

VT_{mv} = Technical evaluation of the best scored offer

The following criteria will be evaluated by value judgments. The award criteria for assessing the contents of **Envelope 2** are as follows:

Experience in the provision of the service.....up to 40 points

Report on the Provision of the Service: A detailed report shall be submitted describing the following aspects (1 to 4). For point 5, an already prepared guide may be evaluated.

Aspects to be considered:

1. Presentation of the most common errors identified by the bidder in the justification of grants related to Other Direct Costs (ODC), including travel expenses.....8 points
2. The proposals the bidder would make regarding the identified most common errors in relation to Other Direct Costs (ODC), including travel expenses.....9 points
3. Presentation of the most common errors identified by the bidder in the justification of grants related to personnel costs.8 points
4. The proposals the bidder would make regarding the identified most common errors in relation to personnel costs....9 points
5. Proof of having a minimum of 5 training actions related to the funding of the H2020 or HE Framework Programme, (e.g. Universities) in the last 3 years.....6 points

For points 1 to 4, the highest score will be awarded to the proposal that presents the most appropriate, specific, and practical methodology. Particular consideration will be given to proposals whose report is most useful to ensure compliance with the regulations of European funding programmes. Likewise, it will be valued that the proposal is based on the bidder's own practical experience rather than on error manuals prepared by the European Commission.

In accordance with Directive 1/2020 on the Application of Evaluation Formulas and Scoring of Economic and Technical Proposals, a threshold is established for each criterion to be evaluated and subsequently scored, which in no case may be less than 50% of the evaluation of each criterion.

There are two possible options regarding the function of this threshold, depending on whether none of the bids exceeds it (option 1) or at least one of the technical bids exceeds it (option 2).

- Option 1 - If the evaluation of the bids exceeds the minimum evaluation threshold, all of them obtain as a score the value obtained in the evaluation phase and no bid is excluded from the tender.
- Option 2 - If any of the bids exceed the threshold, all the bids are scored and no bid is excluded from the scoring phase, nor from the tender.

Therefore, the minimum scores for each sub criteria in order to apply the formula will be:

- Presentation of the most common errors identified by the bidder in the justification of grants related to Other Direct Costs (ODC), including travel expenses.....4 points
- The proposals the bidder would make regarding the identified most common errors in relation to Other Direct Costs (ODC), including travel expenses..... 4,5 points
- Presentation of the most common errors identified by the bidder in the justification of grants related to personnel costs.4 points
- The proposals the bidder would make regarding the identified most common errors in relation to personnel costs.....4,5 points
- Proof of having a minimum of 5 training actions related to the funding of the H2020 or HE Framework Programme, (e.g. Universities) in the last 3 years.....3 points

A minimum total score of 27 points is required in the technical assessment for bidding companies to continue in the selection process and be eligible for the criteria that can be evaluated with automatic formulas. **Failure to obtain at least 27 points or more in the technical bid will result in exclusion from the tender procedure.**

Barcelona, December 15th of 2025.

CONTRACTING ORGANISM

Ms. Montserrat Gimenez Prous

Manager

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

APPENDIX NUM. 1

FINANCING

The tender is susceptible to being financed by funds from various sources, among which are:

Si contienen Fondos FEDER / FSE+:

Leyenda: "subvencionado por el Instituto de Salud Carlos III (ISCIII) y cofinanciado por la Unión Europea"



**Cofinanciado por
la Unión Europea**

Si contienen Fons NextGeneration-EU:

Leyenda: "financiado por el Instituto de Salud Carlos III (ISCIII) y por la Unión Europea NexGeneration-EU / Meca"



**Financiado por
la Unión Europea**
NextGenerationEU



**Plan de Recuperación,
Transformación y Resiliencia**

Unión Europea

Convocatoria H2020 (2014-2020) + convocatoria Horizon Europe (2021-2027)



**Funded by
the European Union**



**Co-funded by
the European Union**

https://ec.europa.eu/regional_policy/information-sources/logo-download-center_en

Convocatoria IMI Innovative Medicines Initiative (IMI)



innovative
medicines
initiative



**Co-funded by
the European Union**

<https://www.ihl.europa.eu/resources-projects/project-communications>

Convocatorià Innovative Health Initiative (IHI)



<https://www.ihl.europa.eu/resources-projects/project-communications>