

Request for Tender (RFT)

Internal Audit Supplier

March 2024

Contents

The Irish Red Cross	2
Our Vision	2
Our Mission	2
Our Work	2
The Assignment	3
Overview	3
Scope	4
Timeline	4
The Contract	5
Cost	5
Tender Process	5
Submission Requirements	5
Interpretation and Clarifications	6
Conflicts of Interest	6
General Note	6
APPENDIX A: Outline Scope	7
Area 1: Internal Financial Controls	7
Area 2: Contract and Insurance Risk	7
APPENDIX B: Required Format of Tender	8
Qualifying Criteria	8
Award Criteria	9
APPENDIX C: Declaration of Legal Standing	11
APPENDIX D: Schedule of Costs	13
APPENDIX E: Statement of Experience	14

The Irish Red Cross

The Irish Red Cross Society ('the IRC', 'the Society') is part of the International Red Cross and Red Crescent Movement and is a registered charity in Ireland (RCN: 20005184). It is an independent organization, founded by statute, with its own Constitution and Operating Rules. It is governed by its volunteer members through a General Assembly which delegates powers to a Board of Directors. The work of the Society is supported by a Secretariat staff who report to the Secretary General, who in turn reports to the Chair of the Board.

The Society comprises approximately 3,000 members nationally, operating through a network of 70 Branches and further organized into Areas and Regions. The Secretariat is organized into 5 broad departments – Finance, International Affairs and Migration, National Services, Fundraising, and Compliance and Legal. In general, the Secretariat supports the work of the volunteer members in branches and areas across the country. However, both International Affairs and Migration and National Services also provide direct services. The Heads of each Secretariat department report directly into the Secretary General.

A copy of the IRC's most recent annual report is available online [here](#).

Our Vision

Our vision is to be a leading humanitarian organisation, providing impartial services and support to vulnerable people and communities both at home and abroad.

Our Mission

Our mission is to identify and deliver humanitarian assistance, both at home and abroad, to those who are most in need. In achieving this we will be guided by the fundamental principles of the Red Cross.

Our Work

The Irish Red Cross is focused on:

- Preventing and alleviating human suffering, protecting life and health and ensuring respect for all.
- Helping those who are most vulnerable to prepare, withstand, and recover from emergencies in their communities.

- Restoring families who have been separated by war, forced migration, or other circumstances.
- Delivering first aid and psychological first aid training and providing first aid and ambulance cover at events and incidents throughout the country – including mountain & lake rescue.
- Supporting older people and remote members of our community – assisting with the delivery of food and medicine and transport for hospital appointments.
- Providing interactive and educational opportunities for our youth members.
- Delivering local and national support for refugees in need of food, water, shelter, and medical assistance.
- Delivering a targeted international programme focusing on livelihoods, medical assistance and prevention of gender based violence
- Promoting the seven fundamental principles of the Red Cross Red Crescent Movement

The Assignment

Overview

The Irish Red Cross, in line with good governance practices, wishes to keep its internal practices and policies under independent review. As part of this work, the organisation carries out cyclical internal audit processes. These processes focus on specific work areas as identified by the Audit and Risk Committee. Over the next 12 months the organisation plans to carry out internal audit processes in the following areas.

- Internal Financial Controls
- Contract and Insurance Risk
- One further area to be confirmed

The purpose of the internal audit process is to examine how well actual practice in an area compares with the organisation's policies and procedures and best practice in that area.

Internal audits are unrelated to our annual external financial audits.

The IRC wishes to enter into contract with an individual or business to undertake 3 internal audits over the 12 months from April 2024. It is intended that the contract could be renewed in 2025 and 2026 subject to satisfactory performance and funding availability.

Scope

In delivering on the objectives as set out above, it is expected that the successful tenderer will carry out the following activities:

- Conduct three internal audits for the IRC, based on the key focus areas prioritised by the Audit and Risk Committee. A brief outline of scope for the first two areas is provided at Appendix A.
- Engage in scoping and preparation meetings for each internal audit.
- Within the defined scope for each internal audit, determine compliance with established policies, plans, procedures, guidelines and regulations.
- For each audit, produce a report clearly detailing
 - IRC's operational compliance with established policies, plans, procedures, guidelines and regulations.
 - Any areas of non-compliance
 - Recommendations as to further action for the improvement of compliance
- Attend onsite as necessary.
- Meet with, and present to, the Audit and Risk Committee at the conclusion of each audit to present the findings if required.
- Attend any other meetings as reasonably requested by the Audit and Risk Committee.

In facilitating the successful tenderer's work, the IRC will:

- Provide the auditor with a full mandate to carry out any enquiries and investigations as necessary to achieve its objectives. This includes unrestricted access as required to all relevant IRC records, systems and staff including access to relevant internal service providers as required.

Timeline

It is anticipated that the successful tenderer will commence work in April 2024 and complete 3 internal audits in the initial 12 month period.

We expect each audit process to be a rapid, focused assessment of the area in question and should take no longer than 10 weeks from scoping to report.

The Contract

IRC will enter into a 1 year contract with the successful tenderer, with the possibility to extend the contract on an annual basis for a three year cycle subject to satisfactory delivery and funding availability.

The successful tenderer shall be responsible for the delivery of all requirements provided for within the contract on the basis of a fixed price agreement set at the beginning of the contract. Prices, terms or conditions quoted in the tender submission will be treated as binding for purposes of contract drafting.

Cost

The tendered price should include the total cost of undertaking 3 audits within a space of 12 months. The price should include travel and subsistence costs, and other reasonable expenses. The tendered price should not exceed €30,000, including VAT and all expenses.

Tender Process

Submission Requirements

Tenders must be submitted in the format specified in Appendix B, along with the completed forms at Appendices C, D and E.

Submissions should be sufficiently detailed and focused on the capacity of the tenderer to fulfil the role required. Non-compliance with these instructions may, at the sole discretion of the IRC, invalidate the tender submission. If a tender fails to comply in any respect with the requirements set out in these instructions, the IRC will be entitled (but will not be obliged) to:

- a. Reject the relevant tender as non-compliant
- b. Meet with, raise issues and/or seek clarification from the tenderer in respect of the relevant tender
- c. Request that the tenderer clarify or rectify information or items which have been provided in an incorrect format
- d. Waive a requirement which, in the opinion of the Audit & Risk Committee is minor, procedural or non-material.

Interpretation and Clarifications

Every effort has been made to ensure this documentation contains all the necessary information for completion of tenders. If however, clarification on the content of this document is required, tenderers should notify the IRC by emailing cfee@redcross.ie. Any material responses provided by the IRC in relation to queries will be made available to all participating tenderers and will form part of the tender documents.

During the evaluation period the Audit and Risk Committee may invite tenderers to attend a verification/clarification meeting on their proposals for the purpose of elaboration, clarification and/or aiding mutual understanding. If this is the case, tenderers must ensure that the key personnel nominated for delivery of the service are in a position to attend the meeting.

Conflicts of Interest

Any conflicts of interest must be fully disclosed. Any registerable interest involving the tenderer and the IRC or the Audit and Risk Committee or employees of the IRC or their relatives must be fully disclosed and communicated immediately in writing upon such information becoming known to the tenderer. The terms “registerable interest” and “relative” shall be interpreted as per Section 2 of the Ethics in Public Office Act, 1995. Failure to disclose a conflict of interest may disqualify a tenderer.

General Note

Please note, the IRC does not bind itself to accept the lowest or any tender. It reserves the right to reject in whole or in part any or all tenders received and to source the requirement from more than one supplier or contractor.

Applications should be submitted to cfee@redcross.ie by Thursday 4th April 2024. Late applications cannot be considered.

For any queries in relation to the tender process, please contact Ciara Fee at cfee@redcross.ie

APPENDIX A: Outline Scope

Area 1: Internal Financial Controls

- Conduct an audit of the organisation's financial controls as they relate to income and expenditure only. As a registered charity, the Irish Red Cross is regulated by the Charities Regulator. The regulator has published guidance on internal financial controls for charitable organisations, which are available here:
<https://www.charitiesregulator.ie/media/1081/financial-controls-guidelines-june-2017.pdf>
- Chapters 1 and 2 of the regulator's guidance concerns internal financial controls for income and expenditure, respectively. Tenderers should audit the organisations internal financial controls against the items identified by the regulator for both income and expenditure.
- Produce an audit report which follows the format of the regulator's guidance, clearly indicating whether:
 - The control identified by the regulator is relevant to the IRC's operations
 - If so, whether or not the control has been met, and
 - Making any recommendation as to further action

The audit process should determine compliance with established policies, plans and procedures and in their absence, recommend such policies, plans, procedures as may be required.

Area 2: Contract and Insurance Risk

- Conduct an audit of the current activities of the organisation, with a particular focus on:
 - o The activities the organisation is engaged in
 - o The obligations the organisation has arising from service level agreements, contracts, memoranda of agreement and similar
 - o The organisation's insurance profile
- Produce an audit report which sets out clearly:
 - o The main risks arising from the organisation's current activities and obligations
 - o Any potential gaps between the organisation's activities and obligations and its insurance coverage

The audit process should determine compliance with established policies, plans and procedures and in their absence, recommend such policies, plans, procedures as may be required.

APPENDIX B: Required Format of Tender

The tender process covers both qualifying and award criteria. Only organisations who meet the qualifying criteria will be considered under the award criteria. Details on each set of criteria are provided below.

Qualifying Criteria

A. Contact Details

Please provide at a minimum name of organisation, address, contact name and position, contact details (phone/fax/email/website).

Rule: Information must be provided

B. Organisational Profile

Please provide a brief profile of the tendering organisation to cover aspects such as:

- Legal personality
- Core areas of business
- Range of services provided
- Markets and jurisdictions served
- Year of establishment
- Details of affiliations to professional bodies, as appropriate

Rule: Tenderers must demonstrate appropriate professional credentials.

C. Legal Standing

Declaration at Appendix C must be completed and signed by a duly authorised officer of the tenderer's organisation.

Rule: Completed declaration must be provided.

D. Financial Details

Please provide most recent audited accounts *or* a signed auditor's statement indicating that the organisation is in good financial standing.

Rule: Tenderers must demonstrate that they are financially stable.

E. Evidence of Insurances, Employers, Public and Professional Indemnity

Public Liability Insurance of €13 m, Employers Liability Insurance of €6.5m and Professional Indemnity Insurance of €1m required. Evidence of insurances may be provided by:

- a broker's letter
- a copy of the current Certificate of Insurances
- a letter from an authorised signatory confirming that minimum insurances required will be put in place prior to award decision.

Rule: Evidence must be provided

F. Proof of Tax Clearance

Please provide tax clearance details.

Rule: Evidence must be provided

G. Details of previous contracts relating to the successful delivery of similar work, completed in the past 3 years

Please complete Appendix E - Statement of Experience, giving details of similar work undertaken in the past three years.

Rule: Completed declaration must be provided.

Award Criteria

Please provide a detailed description of the proposed approach to delivering the required services, covering the following elements:

1) Proposed approach/methodology to deliver services required (25% of marks)

Proposal should include at a minimum:

- A detailed description of the approach/methodology to be applied
- Deliverables to be provided
- Proposed timeline for delivery

2) Expertise and skills of assigned personnel for the contract (15% of marks)

Proposal should include brief biographical details of personnel proposed to undertake the work, including their length of time with the tenderer, level in the organisation and experience undertaking similar types of work.

3) Quality and management of the contract (15% of marks)

Proposal should outline-

- Details of the nominated account manager, who will be the IRC's primary contact
- The approach to ensure that the quality of the services is maintained at all times. This should address:
 - o response times
 - o the approach to ensure consistent high quality output and deliverables
 - o details of contingency planning in the event of the unavailability of assigned personnel
 - o roles/responsibilities of the audit team

- **Demonstrated understanding of the IRC's needs and risks to be managed (15% of marks)**

Proposals should demonstrate an understanding of the following:

- The environment in which the IRC (including area and branch operations) operates
- The legislative and corporate governance framework for delivery of audit services to the IRC
- The issues and risks to be managed in an organisation like IRC
- Other aspects which provide the IRC with confidence that the tenderer clearly understands the operational challenges facing the IRC.

5) Ultimate Costs (30% of marks)

Cost breakdown form at Appendix D to be completed. Please note the fees are intended to be fixed.

APPENDIX C: Declaration of Legal Standing

This declaration, duly completed **MUST be submitted by all Tenderers.**

Name of Tenderer:	
Address:	
Please tick Yes or No as appropriate to the following statements relating to the current status of your organisation	

No.	Question	Yes	No
1.	The Tenderer is bankrupt or is being wound up or its affairs are being administered by the court or it has entered into an arrangement with creditors or has suspended business activities or is in any analogous situation arising from a similar procedure under national laws and regulations		
2.	The Tenderer is the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court or for an arrangement with creditors or of any other similar proceedings under national laws and regulations		
3.	The Tenderer, a Director or Partner, has been convicted of an offence concerning his professional conduct by a judgement which has the force of res judicata or has been adjudicated guilty of professional misconduct in the course of their business by an appropriate authority		
4.	The Tenderer has not fulfilled its obligations relating to the payment of taxes or social security contributions in Ireland or any other State in which the Tenderer is located		
5.	The Tenderer, a Director or Partner has been found guilty of fraud		
6.	The Tenderer, a Director or Partner has been found guilty of money laundering		



7.	The Tenderer, a Director or Partner has been found guilty of corruption		
8.	The Tenderer, a Director or Partner has been found guilty of being a member of a criminal organisation		
9.	The Tenderer, a Director or Partner has misrepresented the Tenderer's position in providing information in response to a Request for Tender		
10.	The Tenderer has contrived to misrepresent its Health & Safety information, Quality Assurance information or any other information relevant to this application		

THIS FORM MUST BE COMPLETED AND SIGNED BY A DULY AUTHORISED OFFICER OF THE TENDERER'S ORGANISATION

I certify that the information provided above is accurate and complete to the best of my knowledge and belief. I understand that the provision of inaccurate or misleading information in this declaration will lead to my organisation being excluded from participation in this and future tenders.

Signature		Date	
Name		Position	



APPENDIX D: Schedule of Costs

Please note that:

- All costs must be quoted in Euro excluding VAT and the schedule must take the following format corresponding to your tender proposal
- All costs outlined below are viewed as binding and will be fixed from the date of contract signing for the maximum contract duration
- All costs are inclusive of all expenses, including travel/subsistence required to carry out the work in Dublin
- Cost should be based on a fixed fee basis and an estimate of the number of days involved may be added
- Tenderers are invited to set out a proposal on the discounts which the Audit & Risk Committee may be entitled:

BUDGET ITEM	DESCRIPTION	COST (€)	VAT (€)	TOTAL (€)

I confirm that the costs set out above hold good for 2 months after the closing date for receipt of tenders.

Signature		Date	
Name		Position	



APPENDIX E: Statement of Experience

Please complete the following form for a piece of work undertaken in the last three years, where the Tenderer has provided comparable services to those services proposed in their response to the Request for Tender.

Client Name	
Nature of Client	
Description of contract delivered, including how contract is comparable with the subject matter of this tender competition	
Approx. Value (€)	
Date(s) delivered	

Signature		Date	
Name		Position	