**Opis przedmiotu zamówienia**

* Komenda Wojewódzka Policji w Łodzi, będąca członkiem konsorcjum projektowego działającego pod przewodnictwem Uniwersytetu Łódzkiego, uczestniczyła w realizacji projektu dofinansowanego przez Unię Europejską w ramach Funduszu Bezpieczeństwa Wewnętrznego (ISF Police) pt. „ProSPeRes - System ochrony dużych zgromadzeń ludzkich w miejscach kultu religijnego”. Całkowita wartość projektu to 3 331 210,67 euro, w tym dofinansowanie przyznane Komendzie Wojewódzkiej Policji w Łodzi: 237 591,36 euro. Okres realizacji projektu: 01.06.2021 – 30.11.2023 r. Liczba dokumentów księgowych nie przekracza 30.
* Głównym celem projektu było zwiększenie, w krajach członkowskich UE, poziomu ochrony przestrzeni publicznych, w szczególności miejsc kultu religijnego oraz stworzenie zintegrowanego systemu ochrony, który wpłynie na poprawę bezpieczeństwa w tych miejscach. Do osiągnięcia założonych wyników projektu ma przyczynić się połączenie wiedzy naukowej, pochodzącej ze środowiska akademickiego, z doświadczeniem praktyków tj. przedstawicieli instytucji religijnych, specjalistów ds. bezpieczeństwa w tym funkcjonariuszy formacji umundurowanych na co dzień odpowiedzialnych za bezpieczeństwo.
* Przedmiotem zamówienia jest przeprowadzenie audytu finansowego dla Komendy Wojewódzkiej Policji w Łodzi, stanowiącego niezależne potwierdzenie prawidłowości realizacji projektu.
* Audyt powinien zostać przeprowadzony zgodnie z wytycznymi znajdującymi się
w załączniku do niniejszego zapytania: *Instrukcja przeprowadzenia audytu oraz wzór Zaświadczenia o sprawozdaniu finansowym (CFS)*.
* Zamawiający wymaga, aby efektem przeprowadzonego audytu było:

Zaświadczenie o sprawozdaniu finansowym (CFS) sporządzone zgodnie z ogólnie przyjętymi standardami rewizji finansowej i w zgodzie z zasadami etyki oraz na podstawie postanowień Umowy o dofinansowanie i jej załączników (w szczególności metodyki audytu opisanej w Załączniku nr 5 do umowy, którego wzór stanowi załącznik do niniejszego zapytania). Zaświadczenie o sprawozdaniu finansowym (CFS) powinno zostać dostarczone w języku polskim i angielskim.

* Audyt obejmować musi w szczególności:
1. zbadanie dokumentów i zapisów księgowych potwierdzających poniesione koszty w celu poświadczenia, że całkowite koszty są:
* kwalifikowalne,
* rzeczywiste,
* określone zgodnie z zasadami rachunkowości stosowanymi przez Beneficjenta;
* zapisane w księgach rachunkowych beneficjenta (na dzień wydania poświadczenia z kontroli);
* spełniają szczegółowe zasady kwalifikowalności określone w art. 6.2 umowy o dofinansowanie;
1. potwierdzić, że nie wystąpiły koszty niekwalifikowane zgodnie z art. 6.4 umowy o dofinansowanie,
2. potwierdzenie wysokości łącznych kosztów;
3. potwierdzenie procedur księgowych Komendy Wojewódzkiej Policji w Łodzi, co do zgodności z zasadami rachunkowości obowiązującymi w państwie, w którym ma ona siedzibę, oraz możliwości bezpośredniego uzgodnienia kosztów poniesionych w związku z realizacją działania objętego dotacją UE z ogólnym zestawieniem rachunkowym dotyczącym całej jego działalności.
* Audyt przeprowadzony będzie w siedzibie Zamawiającego tj. Komenda Wojewódzka Policji w Łodzi, ul. Lutomierska 108/112, 91-048 Łódź.
* Audytor jest zobowiązany zachować poufność i nie naruszać tajemnic audytowanego Zamawiającego w rozumieniu przepisów o zwalczaniu nieuczciwej konkurencji.

**Termin realizacji zamówienia**

1. Zamawiający wymaga, aby rozpoczęcie czynności audytowych odbyło się niezwłocznie po zawarciu umowy. Ostateczny termin wydatkowania środków w projekcie to
30 listopada 2023 r. Data rozpoczęcia czynności audytowych zostanie ustalona pomiędzy Zamawiającym a Wykonawcą.
2. Termin realizacji zamówienia: do 14 dni od rozpoczęcia audytu, lecz nie później niż do
10 stycznia 2024 r..
3. Wykonawca będzie zobowiązany do dokonywania poprawek w sporządzonych dokumentach, aż do zatwierdzenia wniosku o płatność końcową przez właściwe instytucje, bez dodatkowego wynagrodzenia.

## Zasady udziału w postępowaniu. Oświadczenia, dokumenty potwierdzające spełnianie warunków

## O udzielenie zamówienia mogą ubiegać się Wykonawcy, którzy spełniają co najmniej jeden z następujących warunków:

1. Audytor lub firma jest członkiem krajowego organu lub stowarzyszenia księgowych lub biegłych rewidentów, która z kolei należy do Międzynarodowej Federacji Księgowych (IFAC);
2. Audytor lub firma jest członkiem krajowego organu bądź krajowej instytucji zrzeszających księgowych lub biegłych rewidentów. Pomimo że organizacja ta nie jest członkiem IFAC, Audytor zobowiązuje się do realizacji tego zlecenia zgodnie ze standardami IFAC
i standardami etyki ustanowionymi w wytycznych Komisji Europejskiej;
3. Audytor lub firma są zarejestrowani jako biegli rewidenci w rejestrze publicznym organu nadzoru publicznego w kraju członkowskim UE zgodnie z zasadami nadzoru publicznego ustanowionymi w dyrektywie 2006/43/WE Parlamentu Europejskiego i Rady (mającej zastosowanie w odniesieniu do audytorów i firm audytorskich mających siedzibę w krajach członkowskich UE).
4. Audytor lub firma są zarejestrowani jako biegli rewidenci w rejestrze publicznym organu nadzoru publicznego w kraju trzecim i rejestr ten podlega zasadom nadzoru publicznego ustanowionym w ustawodawstwie danego kraju (dotyczy audytorów i firm audytorskich mających siedzibę w kraju trzecim informację, że Wykonawca posiada niezbędna wiedzę i doświadczenie oraz dysponuje potencjałem technicznym i osobami zdolnymi do wykonania zamówienia.
5. **Dodatkowe warunki stawiane Wykonawcy to:**
6. Audytor lub firma nie znajduje się w stanie upadłości oraz nie znajduje się w stanie likwidacji.
7. Audytor lub firma znajduje się w sytuacji ekonomicznej i finansowej niezbędnej do realizacji zamówienia.
8. Audytor lub firma w ciągu trzech lat od terminu składania ofert przeprowadził co najmniej 5 audytów w zakresie projektów dofinansowanych ze środków Unii Europejskiej.
9. Audytor lub firma zobowiązuje się do dokonywania poprawek w Zaświadczeniu o sprawozdaniu finansowym (CFS), aż do zatwierdzenia wniosku o płatność końcową przez właściwe instytucje, bez dodatkowego wynagrodzenia.
* W celu uniknięcia konfliktu interesów zamówienie, nie może być udzielone podmiotom powiązanym osobowo z Zamawiającym. Przez powiązania osobowe rozumie się wzajemne powiązania między Zamawiającym a Wykonawcą.

Załącznik : Instrukcja przeprowadzenia audytu oraz wzór Zaświadczenia o sprawozdaniu finansowym (CFS)

**MODEL FOR THE CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)**

This document sets out:

- the objectives and scope of the independent report of factual findings on costs declared
under a EU grant agreement financed under the Internal Security Fund — Borders and Visa, the Internal Security Fund — Police, the Asylum, Migration and Integration Fund or the Justice Programme — Drugs Policy Initiatives and

- a model for the certificate on the financial statement (CFS).

1. **Background and subject matter**

[OPTION 1 for actions with one RP and NO interim payments: Within 60 days of the end of

the reporting period, the coordinator must submit to the Commission a final report, which

should include (among other documents and unless otherwise specified in Article 15 of the

Grant Agreement) a certified financial statement (CFS; see proposed model below) for each

beneficiary and (if applicable) each affiliated entity, if it requests an EU contribution of EUR

100 000 or more as reimbursement of actual costs.. ]

***[OPTION 2 for actions with several RPs and interim payments:*** Within 60 days of the end

of each reporting period, the coordinator must submit to the Commission a **periodic report**,

which should include (among other documents and unless otherwise specified in Article 15 of

the Grant Agreement) a **certified financial statement** (CFS; see proposed model below) for

each beneficiary and (if applicable) each affiliated entity, if the cumulative amount of EU

contribution the beneficiary/affiliated entity requests as reimbursement of actual costs is EUR

100 000 or more.

The CFS must be submitted every time the cumulative amount of payments requested (i.e.

including in previous financial statements) reaches the threshold (i.e. a first certificate once

the cumulative amount reaches 100 000, a second certificate once it reaches 200 000, a third

certificate once it reaches 300 000, etc.).

Once the threshold is reached, the CFS must cover all reporting periods for which no

certificate has yet been submitted.***]***

The beneficiary must provide the CFS for itself and, if applicable, for its affiliated entity(ies).

The **purpose** of the audit on which the CFS is based is to give the Commission ‘reasonable

assurance’[[1]](#footnote-1) that costs declared as eligible costs under the grant (and, if relevant, receipts

generated in the course of the action) are being claimed by the beneficiary in accordance with

the relevant legal and financial provisions of the Grant Agreement.

The **scope** of the audit is limited to the verification of eligible costs included in the CFS. The

audit must be conducted in line with point 3 below.

Certifying auditors must carry out the audits in compliance with generally accepted **audit**

**standards** and indicate which standards they have applied. They must bear in mind that, to

establish a CFS, they must carry out a compliance audit and not a normal statutory audit. The

eligibility criteria in the Grant Agreement always override normal accounting practices.

The beneficiary and the auditor are expected to address any **questions on factual data or**

**detailed calculations** before the financial statement and the accompanying certificate are

submitted. It is also recommended that the beneficiary take into account the auditor’s

preliminary comments and suggestions in order to avoid a qualified opinion or reduce the

scope of the qualifications.

Since the certificate is the main source of assurance for cost claims and payments, it will be

easier to consider amounts as eligible if a **non-qualified certificate** is provided.

The submission of a certificate does not affect the Commission’s right to carry out its **own**

**assessment or audits**. Neither does the reimbursement of costs covered by a certificate

preclude the Commission*,* the European Anti-Fraud Office or the European Court of Auditors

from carrying out checks, reviews, audits and investigations in accordance with Article 17 of

the Grant Agreement.

The Commission expects the certificates to be issued by auditors according to the highest

professional standards.

1. **Auditors who may deliver a certificate**

The beneficiary is free to choose a **qualified external auditor**, including its usual external

auditor, provided that:

- the external auditor is **independent** from the beneficiary and

- the provisions of **Directive 2006/43/EC[[2]](#footnote-2)** are complied with.

Independence is one of the qualities that permit the auditor to apply unbiased judgement and

objective consideration to established facts to arrive at an opinion or a decision. It also means

that the auditor works without direction or interference of any kind from the beneficiary.

Auditors are considered as providing services to the beneficiary/affiliated entity under a

**purchase contract** within the meaning of Article 9 of the Grant Agreement. This means that

the costs of the CFS may normally be declared as costs incurred for the action, if the cost

eligibility rules set out in Articles 6 and 9.1.1 of the Grant Agreement are fulfilled (especially:

best value for money and no conflict of interests; see also below eligibility of costs of other

goods and services). Where the beneficiary/affiliated entity uses its usual external auditor, it is

presumed that they already have an agreement that complies with these provisions and there is

no obligation to find new bids. Where the beneficiary/affiliated entity uses an external auditor

who is not their usual external auditor, it must select an auditor following the rules set out in

Article 9.1.1.

**Public bodies** can choose an external auditor or a competent public officer. In the latter case,

the auditor’s independence is usually defined as independence from the audited beneficiary

‘in fact and in appearance’. A preliminary condition is that this officer was not involved in

any way in drawing up the financial statements. Relevant national authorities establish the

legal capacity of the officer to carry out audits of that specific public body. The certificate

should refer to this appointment.

1. **Audit methodology and expected results**
	1. ***Verification of eligibility of the costs declared***

The auditor must conduct its verification on the basis of inquiry and analysis,

(re)computation, comparison, other accuracy checks, observation, inspection of records and

documents and by interviewing the beneficiary (and the persons working for it).

The auditor must examine the following documentation:

the Grant Agreement and any amendments to it;

the periodical and/or final report(s);

*for personnel costs*

o salary slips;

o time sheets;

o contracts of employment;

o other documents (e.g. personnel accounts, social security legislation, invoices,

receipts, etc.);

o proofs of payment;

*for travel and subsistence costs*

o the beneficiary’s internal rules on travel;

o transport invoices and tickets (if applicable);

o declarations by the beneficiary;

o other documents (proofs of attendance such as minutes of meetings, reports,

etc.);

o proofs of payment;

*for subcontracting*

o the call for tender;

o tenders (if applicable);

o justification for the choice of subcontractor;

o contracts with subcontractors;

o invoices;

o declarations by the beneficiary;

o proofs of payment;

o other documents: e.g. national rules on public tendering if applicable, EU Directives, etc.;

*for equipment costs*

o invoices;

o delivery slips / certificates of first use;

o proofs of payment;

o depreciation method of calculation;

*for costs of other goods and services*

o invoices;

o proofs of payment; and

o other relevant accounting documents.

***General eligibility rules***

The auditor must verify that the costs declared comply with the general eligibility rules set out

in Article 6.1 of the Grant Agreement.

In particular, the costs must:

be actually incurred;

be linked to the subject of the Grant Agreement and indicated in the beneficiary's

estimated budget (i.e. the latest version of Annex 2);

be necessary to implement the action which is the subject of the grant;

be reasonable and justified, and comply with the requirements of sound financial

management, in particular as regards economy and efficiency[[3]](#footnote-3);

have been incurred during the action, as defined in Article 3 of the Grant Agreement

(with the exception of the invoice for the audit certificate and costs relating to the

submission of the final report);

not be covered by another EU or Euratom grant (see below ineligible costs);

be identifiable, verifiable and, in particular, recorded in the beneficiary's accounting

records and determined according to the applicable accounting standards of the

country where it is established and its usual cost-accounting practices;

comply with the requirements of applicable national laws on taxes, labour and social

security;

be in accordance with the provisions of the Grant Agreement (see, in particular,

Articles 6 and 9-11a) and

have been converted to euro at the rate laid down in Article 15.6 of the Grant

Agreement:

o for beneficiaries with accounts established in a currency other than the euro:

Costs incurred in another currency must be converted into euros at the average

of the daily exchange rates published in the C series of the EU Official Journal

determined over the corresponding reporting period.

If no daily euro exchange rate is published in the EU Official Journal for the

currency in question, the rate used must be the average of the monthly

accounting rate established by the Commission and published on its website;

o for beneficiaries with accounts established in euro:

Costs incurred in another currency should be converted into euros applying the

beneficiary’s usual accounting practice.

The auditor must verify whether expenditure includes **VAT** and, if so, verify that the

beneficiary:

- cannot recover the VAT (this must be supported by a statement from the competent

body) and

- is not a public body acting as a public authority.

The auditor should base his/her audit approach on the **confidence level** following a review of

the beneficiary's internal control system. When using sampling, the auditor should indicate

and justify the sampling size*.*

***Specific eligibility rules***

In addition, the auditor must verify that the costs declared comply with the specific cost

eligibility rules set out in Article 6.2 and Articles 9.1.1, 10.1.1, 11.1.1, 11a.1.1 and 11a.2.1 of

the Grant Agreement.

*Personnel costs*

The auditor must verify that:

personnel costs have been charged and paid in respect of the actual time devoted by

the beneficiary’s personnel to implementing the action (justified on the basis of time

sheets or other relevant time-recording system);

personnel costs were calculated on the basis of annual gross salary, wages or fees (plus

obligatory social charges, but excluding any other costs) specified in an employment

or other type of contract, not exceeding the average rates corresponding to the

beneficiary’s usual policy on remuneration;

the work was carried out during the period of implementation of the action, as defined

in Article 3 the Grant Agreement;

the personnel costs are not covered by another EU or Euratom grant (see below

ineligible costs);

for additional remunerations: the 2 conditions set out in Article 6.2.A.1 of the Grant

Agreement are met (i.e. that it is part of the beneficiary’s usual remuneration practices

and is paid in a consistent manner whenever the same kind of work or expertise is

required and that the criteria used to calculate the supplementary payments are

objective and generally applied by the beneficiary, regardless of the source of funding

used);

for in-house consultants: the 3 conditions set out in Article 6.2.A.2 of the Grant

Agreement are met (i.e. that the in-house consultant works under the beneficiary’s

instructions, that the result of the work carried out belongs to the beneficiary, and that

the costs are not significantly different from those for personnel performing similar

tasks under an employment contract).

The auditor should have assurance that the management and accounting system ensures

proper allocation of the personnel costs to various activities carried out by the beneficiary and

funded by various donors.

*Travel and subsistence costs*

The auditor must verify that travel and subsistence costs:

have been charged and paid in accordance with the beneficiary's internal rules or usual

practices (or, in the absence of such rules or practices, that they do not exceed the

scale normally accepted by the Commission;

are not covered by another EU or Euratom grant (see below ineligible costs)

were incurred for travels linked to action tasks set out in Annex 1 of the Grant

Agreement.

*Subcontracting costs*

The auditor must verify that:

the subcontracting complies with best value for money (or lowest price) and that there

was no conflict of interests;

the subcontracting was necessary to implement the action for which the grant is

requested;

the subcontracting was provided for in Annex 1 and Annex 2 or agreed to by the

Commission at a later stage;

the subcontracting is supported by accounting documents in accordance with national

accounting law;

public bodies have complied with the national rules on public procurement.

*Equipment costs*

The auditor must verify that:

the equipment was acquired during the period of implementation of the action, as

defined in Article 3 of the Grant Agreement;

the equipment is purchased, rented or leased at normal market prices;

public bodies have complied with the national rules on public procurement;

the equipment is written off, depreciation has been calculated according to the tax and

accounting rules applicable to the beneficiary and only the portion of the depreciation

corresponding to the duration of the action has been declared and

the costs are not covered by another EU or Euratom grant (see below ineligible costs).

*Costs of other goods and services*

The auditor must verify that:

the purchase complies with best value for money (or lowest price) and that there was

no conflict of interests;

public bodies have complied with the national rules on public procurement;

the costs are not covered by another EU or Euratom grant (see below ineligible costs).

***Ineligible costs***

The auditor must verify that the beneficiary has not declared any costs that are ineligible

under Article 6.4 of the Grant Agreement:

costs relating to return on capital;

debt and debt service charges;

provisions for future losses or debts;

interest owed;

doubtful debts;

currency exchange losses;

bank costs charged by the beneficiary’s bank for transfers from the Commission;

excessive or reckless expenditure;

deductible VAT;

VAT incurred by a public body acting as a public authority;

costs incurred during suspension of the implementation of the action;

in-kind contributions from third parties;

costs declared under other EU or Euratom grants (including those awarded by a

Member State and financed by the EU or Euratom budget or awarded by bodies other

than the Commission for the purpose of implementing the EU or Euratom budget); in

particular, indirect costs if the beneficiary is already receiving an operating grant

financed by the EU or Euratom budget in the same period;

costs incurred for permanent staff of a national administration for activities that are

part of its normal activities (i.e. not undertaken only because of the grant);

costs incurred for staff or representatives of EU institutions, bodies or agencies.

* 1. ***Verification of receipts***

The auditor must verify that the beneficiary has declared receipts within the meaning of

Article 5.3.3 of the Grant Agreement, i.e.:

income generated by the action (e.g. from the sale of products, services and

publications, conference fees) and

financial contributions given by third parties*,* specifically to be used for costs that are

eligible under the action.

* 1. ***Verification of the beneficiary’s accounting system***

The auditor must verify that:

the accounting system (analytical or other suitable internal system) makes it possible

to identify **sources of financing** for the action and related expenses incurred during

the contractual period and

expenses/income under the grant have been recorded systematically using a

numbering system that **distinguishes** them from expenses/income for other projects.

**Certificate on the financial statement (CFS)**

To

[Beneficiary/affiliated entity’s full name

address]

**We**, [**full name of the audit firm/organisation**], established in [full address/city/country],

represented for signature of this audit certificate by [name and function of an authorised

representative],

**hereby certify**

that:

1. We have **conducted an audit** relating to the costs declared in the financial statement of

[name of beneficiary/affiliated entity] (the *[*‘beneficiary’*][*‘affiliated entity’*]*), to which

this audit certificate is attached and which is to be presented to the European Commission

under Grant Agreement No [insert number] — [insert acronym], covering costs for the

following reporting period(s): [insert reporting period(s)].

2. We confirm that our audit was **carried out in accordance with generally accepted**

**auditing standards** in compliance with ethical rules and on the basis of the provisions of

the **Grant Agreement** and its Annexes (and in particular the audit methodology

described in Annex 5).

3. The financial statement was examined and all necessary tests of *[*all*][*[X]%*]* of the

supporting documentation and accounting records were carried out in order to obtain

**reasonable assurance that**, in our opinion and on the basis of our audit

total **costs** of **EUR** [**insert number**] ([insert amount in words]) are eligible, i.e.:

actual;

determined in accordance with the *[*beneficiary’s*][*affiliated entity’s*]*

accounting principles;

incurred during the period referred to in Article 3 of the Grant Agreement;

recorded in the *[*beneficiary’s*][*affiliated entity’s*]* accounts (at the date of this

audit certificate);

comply with the specific eligibility rules in Article 6.2 of the Grant Agreement;

do not contain costs that are ineligible under Article 6.4 of the Grant

Agreement, in particular:

costs relating to return on capital;

debt and debt service charges;

provisions for future losses or debts;

interest owed;

doubtful debts;

currency exchange losses;

bank costs charged by the *[*beneficiary’s*][*affiliated entity’s*]* bank for

transfers from the Commission

excessive or reckless expenditure;

deductible VAT;

VAT incurred by a public body acting as a public authority;

costs incurred during suspension of the implementation of the action;

in-kind contributions provided by third parties;

costs declared under other EU or Euratom grants (including those

awarded by a Member State and financed by the EU or Euratom budget

or awarded by bodies other than the Commission for the purpose of

implementing the EU or Euratom budget); in particular, indirect costs if

the *[*beneficiary*][*affiliated entity*]* is already receiving an operating

grant financed by the EU or Euratom budget in the same period;

costs incurred for permanent staff of a national administration, for

activities that are part of its normal activities (i.e. not undertaken only

because of the grant);

costs incurred for staff or representatives of EU institutions, bodies or

agencies;

***[***are claimed according to the euro conversion rate referred to in Article 15.6

of the Grant Agreement;***]***

total **receipts** of **EUR** [**insert number**] ([insert amount in words]) have been declared

under Article 5.3.3 of the Grant Agreement and

the *[*beneficiary’s*][*affiliated entity’s*]* **accounting procedures** are in compliance with

the accounting rules of the state in which it is established and permit direct

reconciliation of the costs incurred for the implementation of the action covered by the

EU grant with the overall statement of accounts relating to its overall activity.

***[***However, our audit opinion is **qualified** for:

costs of EUR [**insert number**]

receipts of EUR [**insert number**]

which in our opinion do not comply with the applicable rules.***]***

4. We are qualified/authorised to deliver this audit certificate *[*(for additional information,

see appendix to this certificate)*]*.

5. The *[*beneficiary*][*affiliated entity*]* paid a **price** of EUR [insert number]) (including VAT

of EUR [insert number]) for this audit certificate. ***[OPTION 1:*** These costs are eligible

(i.e. incurred within 60 days of the end of the action referred to in Article 3 of the Grant

Agreement) and included in the financial statement.***][OPTION 2:*** These costs were not

included in the financial statement.***]***

Date, signature and stamp

1. This means a high degree of confidence [↑](#footnote-ref-1)
2. Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of

annual accounts and consolidated accounts or similar national regulations (OJ L 157, 9.6.2006, p. 87). [↑](#footnote-ref-2)
3. To be assessed in particular on the basis of the procurement and selection procedures for service providers. [↑](#footnote-ref-3)