



TERMS OF REFERENCE

Auditor eligible to deliver the Report of Factual Findings on the Financial Report

1. General Provisions

A selective public procedure has been launched for the identification of a person/company eligible for the professional assignment of First Level Controller – FLC for the certification of expenses incurred during the Interreg MED Projects *Sustainable Tourism* (MED 6193, CUP J75J19000310001) and *Urban Transports* (MED 6144, CUP J45J19000360001).

2. Background & Context

Both launched in November 2016 within the framework of the Interreg MED Programme, the *Sustainable Tourism* and *Urban Transports* projects have been renewed till June 2022.

The *MED Sustainable Tourism* project has the objective to make tourism a real driver for inclusive and sustainable growth. The Community's members are leading the development of innovative tools to monitor the tourism industry, they are studying and testing new tourism models and they are actively engaging policy makers and managers in a constant dialogue to make tourism a real driver for inclusive and sustainable development. Since 2019, five new territorial cooperation projects have joined the Sustainable Tourism Community that now gathers 22 projects co-funded by the European Regional Development Fund (ERDF), almost 300 organisations (public authorities, private companies, universities, NGOs and international organisations) active in 12 European-Mediterranean coastal areas. Besides, two Strategic Projects, approved in October 2019, focusing on governance of sustainable tourism will join forces with the Community.

The *MED Urban Transports* project is promoting sustainable urban mobility planning in the Euro-Mediterranean region as an effective tool to reduce carbon emissions and improve the quality of life of the population and the environment. Since November 2016, the Community has gathered seven territorial cooperation projects co-funded by the European Regional Development Fund (ERDF) and almost 100 organisations (public authorities, private companies, universities, NGOs and international organisations) from 12 Euro-Mediterranean countries. In this second phase the Community has the opportunity to bring the capitalisation process to the next level by providing local authorities with a tailor-made support to implement the replicable solutions developed and tested by our Community.

3. Subject of the assignment

The First Level Controller-FLC, following the preparation by UNIMED of the periodic and conclusive report of the expenses of the project, has to provide a consulting service for their certification.

In particular, the First Level Controller-FLC has the following tasks:

- Certification of expenditures incurred in order to ensure compliance with the provisions of the Application Form and the Interreg MED Programme Regulation;
- Certification of sources of funding, in particular by ensuring that there is no co-financing by other Community financial instruments for initiatives similar to those of the above project;
- Certification of financial audit in accordance with the outline of the INTERREG MED Programme and the timetable of the two specific communities (Sustainable Tourism and Urban Transports).



The selected First Level Controller should be available to assist UNIMED in its premises during the closure of each 6-month reporting period and/or on the occasion of possible monitoring visits and audit, if the need arises.

4. First Level Controller's qualifications

The FLC will have to prove:

- Degree in accounting, finance and relevant fields;
- Relevant working experience - please specify number of years and in which field;
- Work experience in controlling projects, preferably co-financed by Structural funds;
- Sufficient knowledge of English and/or French (official languages of the Interreg MED Programme);
- Knowledge of relevant EU, programme and national rules.

Further details are specified below.

The controller in charge must:

- be registered from at least three years, in the Register of Chartered Accountants and Accounting Experts or in alternative in Register of Legal Auditors, established under Art. 2, paragraph 3, letter a) of the Legislative Decree 27 January 2010, n. 39. not having been removed for serious failures, in the last three years, from a Certified Public
- Accountant/Statutory Auditor position, in public or private Companies and Bodies.

The controller in charge should not be in one of the following positions towards the contracting Beneficiary:

- Individual or relative's participation, by now or referred to the last three years, to the management or control board and to director general's office: 1) of the contracting Beneficiary company or its holding 2) of the companies who possess, directly or indirectly, in the contracting Beneficiary company or in its holding more of 20% of the voting rights;
- Existence, by now or referred to the last three years, of other business relations or engagements to establish such business relations with the contracting Beneficiary/company or with its holding;
- Any other situation, different from those under a) and b) compromising or, however, affecting the controller independence;
- The controller in charge cannot simultaneously assume the task of controller of the contracting Beneficiary company or of its holding;
- To be a relative of the contracting Beneficiary;
- To have business relations resulting from the belonging to the same established professional structure, however called, in which the activity control is carried out, for any reason, even for 8 autonomous collaboration and employee job, or to any other economic nature activity establishing business interest or sharing of business interests.

The controller in charge, at the end of the task, cannot become a member of the administration bodies, control and directorate general of the contracting Beneficiary before a period of three years passed.

The task of national controller cannot be assigned to whom:



- has been subjected to measures of prevention ordered by the judicial authority as provided by art. 6 and art. 67 of the Legislative Decree no. 159/2011 and subsequent amendments except for the effects of rehabilitation;
- is in state of legal or temporary disqualification from holding directorate offices of legal persons or firms from holding public office in perpetual or for a period longer than three years, except after rehabilitation.
- has been sentenced by a judgment against which no appeal is possible, except after rehabilitation, or with irrevocable sentence of penalty determination under article 444, subparagraph 2, of the code of criminal procedure, except after rehabilitation:
 - o to imprisonment sentence for one of the crimes provided for by law concerning insurance, banking, financial activities, as well as provided for, by law concerning payment instruments;
 - o to imprisonment for a period not less than one year for a crime against Public Administration, against justice administration, against public faith, against property, against public safety, against public economy, against industrial and commercial sectors or for a crime in national fiscal legislation issues;
 - o to imprisonment for one of the crimes under the title XI, book V of the civil code and under the Royal Decree 16th of March 1942, n. 267;
 - o to imprisonment for a period not less than two years for any other premeditated crime;
- d) has been declared bankrupt, except expiry of terms and effects of the bankruptcy, according to the Royal Decree 16th of March 1942, n. 267, or if they were appointed president or administrator, deputy administrator, managing director, statutory auditor of companies or bodies that were subject of bankruptcy proceedings, creditors arrangement or assets liquidation, for at least the three financial years prior to the adoption of the relative restrictive measures, provided that the restrictive measures has to last until five years since the adoption of the measures themselves.

5. Contract Period

The contract shall be carried out during the period **01/07/2020** to the **30/09/2022**, foreseen date of the submission of the last financial report. Nevertheless, should UNIMED request and obtain an extension of the submission of the financial report, the contract is to be considered binding until the transmission of the financial report.

Starting date of the assignment: at the signature of the engagement letter.

Finishing date of the assignment: submission of the final financial report.

6. Budget

A budget of **8.500 €** has been allocated for this work.

7. Application procedure

Offers should include:

- CVs of relevant staff members(s) who will directly perform the Evaluation activities. Degree in accounting, finance and relevant fields have to be specified;



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- Statement of availability;
- Relevant working experience - please specify number of years and the reference projects.

Proposals shall be fully written in English language.

Deadline for receipt of tenders: **2020, June 8th**. The candidature should be received by certified email.

The documents above should be sent in PDF by email to: uni-med@pec.it

8. Selection Criteria

The criteria for the selection of applications are:

- 50% professional experience and reference projects;
- 50% technical skills.

9. Debriefing

Both successful and unsuccessful contractors, who wish to have the opportunity of debriefing, should contact the UNIMED Director, **Marcello Scalisi** (m.scalisi@uni-med.net) after the award of the contract.

10. Contacts

Marcello Scalisi

Coordinator, EU projects

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About UNIMED

UNIMED – Mediterranean Universities Union is an association of 127 Universities from 23 countries of both shores of the Mediterranean Sea, established in 1991 in Italy. It actively promotes scientific and institutional cooperation amongst Universities by facilitating knowledge and best practices exchanges amongst its members and the key stakeholders and policy makers at national, regional and European level.

Well rooted in Mediterranean countries, UNIMED is currently an active partner in more than 30 research and mobility projects under different framework programmes such as Erasmus+, Horizon 2020 and Interreg MED Programme. Besides its participation into EU-Funded projects, UNIMED is animating thematic Universities SubNetworks such as Transports and Logistics, Tourism in the Mediterranean, BlueMed, Employability and others.

UNIMED is committed to achieving workforce diversity in terms of gender, nationality and culture. Individuals from minority groups, indigenous groups and persons with disabilities are equally encouraged to apply. All applications will be treated with the strictest confidence.

UNIMED does not tolerate sexual exploitation and abuse, any kind of harassment, including sexual harassment, and discrimination.