



INVITATION TO TENDER

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1. Background Information on Plan International

Plan International is an independent development and humanitarian organization that advances children's rights and equality for girls.

We believe in the power and potential of every child, but this is often suppressed by poverty, violence, exclusion and discrimination, and its girls who are most affected. Working together with children, young people, our supporters and partners, we strive for a just world, tackling the root causes of the challenges facing girls and all vulnerable children.

We support children's rights from birth until they reach adulthood, and we enable children to prepare for – and respond to – crises and adversity. We drive changes in practice and policy at local, national and global levels using our reach, experience and knowledge.

We have been building powerful partnerships for children for over 85 years and are now active in more than 75 countries.

Read more about Plan International's Global Strategy: **Girls Standing Strong** at <https://plan-international.org/strategy>

2. Summary of the Requirement

Representative Office of the Foreign Non-Governmental Organization Plan International, Inc. (Plan International Moldova) is seeking proposals from eligible and qualified audit firms to perform the external audit of the Sida-funded "**Space to Act**" Project (INC100582), implemented under the framework of the **Space to Lead Programme**.

The project is implemented during the period **1 January 2026 – 31 December 2027** and is funded through a grant of **SEK 7,070,749** provided by Sida through Plan International Sweden.

The selected audit firm will be responsible for conducting audits for the following reporting periods:

- **Period 1:** 1 January 2026 – 30 June 2026
- **Period 2:** 1 July 2026 – 30 June 2027
- **Period 3:** 1 July 2027 – 31 December 2027

Interested bidders must be legally registered audit firms operating in the Republic of Moldova and holding all professional qualifications and licenses required under applicable legislation, including registration with the Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP RM).

The detailed Audit Terms of Reference are provided in **Annex A**.

The Auditor shall comply with the Terms of Reference and with:

- a) The relevant **International Standards on Auditing (ISA)** issued by the International Auditing and Assurance Standards Board (IAASB);
- b) **International Standard on Quality Management (ISQM 1)** (or International Standard on Quality Control (ISQC 1), where applicable), relating to quality management for firms performing audits and assurance engagements;
- c) The **International Code of Ethics for Professional Accountants (including International Independence Standards)** issued by the International Ethics Standards Board for Accountants (IESBA).

The Auditor shall be independent from Plan International Moldova and its implementing partners and shall have proven experience in conducting audits of donor-funded projects, preferably funded by international development agencies and non-governmental organizations.

a)

3. ITT Overview and Instructions

3.1 Overview

Representative office of foreign non-governmental organization Plan International, Inc. (Plan International, Inc.) are inviting interested parties to submit a bid as part of a competitive process for grant and financial audits in Moldova and Ukraine according to Terms of Reference.

Successful Bidder(s) will be expected to enter a formal 3 years contract on a non-exclusive basis with our organization.

Plan International reserves the right not to award a contract as a result of this Invitation to Tender, or to award to multiple successful Bidders.

3.2 Instructions to Tenderers

These instructions are designed to ensure that all Bidders are given equal and fair consideration. It is the Bidders responsibility to ensure their offer is complete and that you provide all the necessary information asked for in the format specified, or risk your offer being

rejected. Further details can be found in section 9.1 of this ITT document, '**Submission Checklist.**'

Women-owned businesses and companies actively engaged or advancing gender equality and women empowerment in the workplace are especially encouraged to apply.

Documents comprising this tender pack are as follows:

MD-T-1-SIDA_2026 Plan Tender Dossier

- ANNEX A – Terms of Reference
- ANNEX B – Financial Quotation
- ANNEX C - Technical Questions
- ANNEX D - Supplier Questionnaire
- ANNEX E - Non Staff Code of Conduct
- ANNEX F - Plans General Terms and Conditions

Suppliers' tender response to include:

- Details of past experience.
- CV of audit firm's staffs involved on the audits and legal support, explicitly mentioning the number of years of experience and relevant professional qualifications.
- Audit firm's presentation document and methodology.
- Tax clearance certificate, proof of registration and any other required legal document.

Tenderers are required to submit their proposal, inclusive of all required annexes, **via email to**

victoria.pacicovschi@plan-international.org
ukraine.procurement@plan-international.org

Offers must be received by the deadline specified in the section '**Key Dates and Timelines.**'

The offer and all correspondence and documents related to the tender must be written in English or English and Ukrainian.

Unless stated otherwise, all communications from Bidders in relation to this tender, including Clarification Questions, must be made through Tender Planform or directed to victoria.pacicovschi@plan-international.org ; ukraine.procurement@planinternational.org , and must include the ITT reference number: **MD-T-1-SIDA_2026**

Key Dates and Timelines

The following table outlines the key dates and timelines associated with this tender process. Plan International reserves the right to change these at any time as the tender progresses. To maintain transparency, fairness, and adequate time to prepare your offers, Plan International will inform all interested Parties of any changes to these key dates and timelines simultaneously and in a timely fashion.

Activity	Deadline
Issue of Invitation to Tender	04.06.2026, 18.00 UTC+2
Deadline for supplier submission of clarifications questions	26.06.2026, 18.00 UTC+2
Deadline for Plan to respond to clarification questions	30.06.2026, 18.00 UTC+2
Deadline for submission of offers	01.07.2026, 18.00 UTC+2

3.3 Pricing

Bidders are required to complete the pricing offer attached separately in 'Annex B – Financial Quotation.' All prices must be quoted in EUR, including all taxes. Bidders may add their price offer and any additional information in their own format to the file 'Appendix B – Financial quotation'.

It is expected that prices will be fixed for the duration of the contract and quotes valid for a minimum period of 90 calendar days following the Closing Date of this tender. If for any reason you are unable to guarantee fixed pricing for the duration of the contract, any projected price increases should be clearly stated in your tender.

To ensure a fair and transparent process, Plan International will not be able to divulge budget information relating to this tender or associated Projects. It is expected that Bidders submit their best possible financial offer at the point of submission.

Since bidders will be assessed based on theoretical parameters, the actual costs for each deliverable will need to be agreed upon at a later stage. For each batch a typical scenario is given to ensure a fair competition. Nevertheless, the real parameters will most likely vary from these artificial scenarios. Please indicate clearly in your submission how changes in key parameters, such as number of grants to be audited, number of partners, overall budget etc, would impact your pricing strategy and possible commercial gesture such as pro bono, management letters, newsletters, periodic in person meeting etc...

The successful Bidder will be required to pay their staff who work on this contract at least the National Living Wage.

4. Specification and Scope of Requirement

Please refer to 'Annex A – Terms of Reference' for full details of the requirement.

5. Selection Criteria

Bids will be assessed against predetermined criteria which has been developed and agreed by the Tender Panel prior to launching this Tender process. The information gathered in 'Annex C -Technical Questions,' 'Annex B – Financial Quotation' and any other requested documentation, will be used to evaluate and score each Bid against this set criteria. Please find further details in the below table:

	Criteria	Tenderers must demonstrate.....	Weight
Compliance	Tender Compliance and Completion	<ul style="list-style-type: none"> ▪ Satisfactory completion of all documentation requested with sufficient information, submitted no later than the Closing Date specified. ▪ Agreement to our mandatory policies as set out in 'Annex E - Non Staff Code of Conduct. ▪ Proof of registration/legal existence 	Pass/Fail. Bidders who do not meet these minimum requirements will not have their Bids further assessed.
Technical Proposal (65%)	Expertise, ability to meet ToR	<ul style="list-style-type: none"> • Familiar with specific requirements • Able to provide proposal according to the Terms of Reference. 	20%
	Capacity and flexibility	<ul style="list-style-type: none"> • Able to provide all audit and advise on time • Ability to scale up and dedicate extra level of effort should the need arise /budget increased significantly 	15%
	/ Seniority of staffs involved	<ul style="list-style-type: none"> • Professional certification, training and years of experience • Provides copy of accreditations 	20%
	Past experience	<ul style="list-style-type: none"> • Previous experience in similar Projects • Попередній досвід роботи з Previous experience working with INGOs • Customer References provided 	10%

Financial Proposal (30%)	Pricing Schedule	<ul style="list-style-type: none"> • Completion of 'Annex B – Financial Quotation' with all requested information • Fixed pricing • Economically advantageous for the organisation 	30%
Gender Responsive (5%)	Gender Sensitive Practices and Policies	<p>As part of our ongoing Gender Responsive Procurement Initiatives, Bidders will be allocated 5% of the overall score if they meet one or more of the following:</p> <ul style="list-style-type: none"> ▪ If headed up by a woman ▪ If supplier is a women-owned business: A legal entity in any field that is more than 51% owned, managed, and controlled by one or more women. ▪ If the % of women in management positions is over 35% ▪ If % of women workers is 55% or above ▪ If robust gender equality initiatives are in place and active. E.g. WEPs signed, gender equality procurement policy, any additional gender-sensitive program implemented. 	5%

6. Evaluation of offers

The Tender Panel will review all Bids to ensure they meet the minimum requirements listed under the 'Compliance' section in the above table. Following this, each Bid will be assigned a score on the basis of predetermined criteria and their associated weighted scorings.

The contract(s) will be awarded to the Bidder(s) who represent the best overall value for Plan International in terms of the evaluation criteria set out above. By participating in this tender, you acknowledge and understand that Plan reserves the right to:

- Decide not to award to any supplier
- Decide to award to one or more suppliers
- Decide to readvertise the opportunity
- Not necessarily accept the lowest cost offer

Notification of award of contract will be issued via e-mail.

7. Terms & Conditions

- By submitting a Bid as part of this Tender process, you also acknowledge and understand that:
 - Plan International will not be liable for any costs or expenses incurred in the preparation of your offer
 - You or your company will undergo vetting checks against an Anti-Terrorism and Sanctions Database as part of due diligence protocols
 - Plan International reserves the right to keep confidential the circumstances that have been considered for the selection of the offers
 - Part of the evaluation process may include a presentation from the Bidder and a site visit by Plan International staff, where applicable and necessary
 - Plan International reserves the right to alter the schedule of tender and contract awarding
 - Plan International reserves the right to cancel this tender process at any time and not to award any contract
 - Plan International reserves the right not to enter into or award a contract as a result of this invitation to tender
 - Plan International does not bind itself to accept the lowest, or any offer
 - Any attempt by the Bidder to obtain confidential information, enter into unlawful agreements with competitors or influence the evaluation committee or Plan International during the process of examining, clarifying, evaluating and comparing tenders will lead to the rejection of its offers and may result in the termination of a current contract where applicable
 - You accept in full and without restriction the conditions governing this tender as the sole basis of this competition, whatever its own conditions of sale may be, which you hereby waive
 - You have examined carefully, understood and comply with all conditions, instructions, forms, provisions and specifications contained in this tender dossier. You are aware that failure to submit a tender containing all the information and documentation expressly required, within the deadline specified, may lead to the rejection of the tender at Plan International's discretion
 - You are not aware of any corruption practice in relation to this competition. Should such a situation arise, we shall immediately inform Plan International in writing
 - You declare that you are affected by no potential conflict of interest, and that you and our staff have no particular link with other Bidders or parties involved in this competition. Should such a situation arise during performance of the contract, you shall immediately inform Plan International in writing
 - You accept Plan International's standard terms of payment which are **30 days** after the end of the month of receipt by Plan of a proper invoice or, if later, after acceptance of the Goods or Services in question by Plan International Ltd, or other terms agreed.

8. Plan International's Ethical & Environmental Statement

- The organisation should establish environmental standards and good practices that follow the principles of ISO 14001 Environmental Management Systems, and in particular to ensure compliance with environmental legislation
- The organisation should seek to set reduction targets in areas where the organisation’s activities lead to significant environmental impacts

9. Submission Checklist

Please note Plan International are unable to accept submissions which are accessible by an online link, for example SharePoint, Dropbox etc. Please submit the documents as attachments.

Document	Form
Annex A – Terms of Reference	Please acknowledge all demands outlined in specification.
Annex B – Financial Quotation	Please complete with all requested information and return in excel format.
Annex C - Technical Questions	Please complete with all requested information and return in excel format.
Annex D - Supplier Questionnaire	Please complete with all requested information and return in word format.
Annex E - Non-Staff Code of Conduct	Please sign and date this document and return in PDF format.
Certificate of Incorporation	Please provide a scanned copy
<p>Details of past experience.</p> <p>CV of audit firm’s staff involved on the audits and legal support, explicitly mentioning the number of years of experience and relevant professional qualifications, relevant affiliation certificates.</p> <p>Audit firm’s presentation document and methodology.</p> <p>Tax clearance certificate, proof of registration and any other required legal document.</p>	Please provide in any format