INVITATION FOR SUBMISSION OF OFFERS

External Financial Audit of the RESTART Project

Inclusive Labour Market Integration in the Western Balkans

KZE Project No. 600-804-1194 | Invitation for Submission of Offers | 6 November 2026

Field	Project-specific information
Project holder / Principal	Caritas Bosne i Hercegovine, Sarajevo
Implementation period	1 July 2026 - 30 June 2028
Locations	Albania, Bosnia and Herzegovina, Kosovo, Montenegro and Serbia
Audit engagement	Four semi-annual audits
Maximum budget for audit	EUR 30,400 incl. VAT

1. Invitation

Caritas Bosne i Hercegovine invites qualified independent audit firms to submit offers for the external financial audit of the RESTART project - Inclusive Labour Market Integration in the Western Balkans. The engagement comprises four semi-annual audits covering Albania, Bosnia and Herzegovina, Kosovo, Montenegro and Serbia.

2. Applicable framework and deliverables

The audit shall be carried out in accordance with the KZE/Renovabis Auditing Contract attached to this Invitation, which forms an integral and binding part of the procurement process and the resulting engagement. All required deliverables, audit reports, opinions, annexes and supplementary assessments shall be prepared and submitted in accordance with that Contract, together with the additional requirements and timetable set out in this Invitation. By submitting an offer, the bidder confirms its full acceptance of the attached KZE/Renovabis Auditing Contract without amendments or reservations.

3. Regional audit model and coverage

- One lead audit firm shall be responsible for the five-location engagement and shall issue one consolidated English audit package per cycle.
- The lead firm may use network or component auditors but remains responsible for their work, independence and the consolidated conclusion.
- Each location component shall be separately identifiable in the audit working papers and financial annexes.
- On-site audit visits are required in Sarajevo, Belgrade, Ferizaj, Bar and Tirana in each audit cycle.

4. Estimated scope of work

For planning and pricing purposes, the maximum project expenditure is EUR 1,081,000 and estimated transaction volume over the 24-month project implementation period is approximately:

- approximately 700 payroll records;
- approximately 50 payments based on service contracts;
- approximately 500 invoice-based payments;
- approximately 100 payments based on reimbursement requests;
- monthly overhead costs for each of the five project locations.

5. Timetable

The planned audit windows are:

Cycle	Audit period	On-site audit visits	Draft report	Final report
R1	1 Jul - 31 Dec 2026	February 2027	10 Mar 2027	31 Mar 2027
R2	1 Jan - 30 Jun 2027	August 2027	10 Sep 2027	30 Sep 2027
R3	1 Jul - 31 Dec 2027	February 2028	10 Mar 2028	31 Mar 2028
R4 / Final	1 Jan - 30 Jun 2028	August 2028	10 Sep 2028	30 Sep 2028

The audit firm shall reserve these audit and reporting windows. Minor adjustments may be agreed in writing if required by the Project Contract or Renovabis/KZE instructions.

6. Confidentiality, data protection and safeguarding

The auditor shall protect confidential and personal data, use secure channels and comply with applicable data-protection and Caritas safeguarding requirements. Audit documentation shall be made available to authorised control bodies in accordance with the KZE/Renovabis Auditing Contract.

7. Selection criteria

Offers will be evaluated based on: (i) the experience and qualifications of the proposed audit team, including network or component auditors 50%; (ii) experience in comparable non-profit, donor-funded or international project audits 40%; and (iii) the total all-inclusive price 10%.

8. Submission of offers

Offers must be submitted no later than 6 December 2026 by email exclusively to natjecaj@caritas.ba. Offers must be prepared entirely in English. Late or incomplete offers will not be considered.

For any questions regarding this Invitation, please contact natjecaj@caritas.ba.

9. Required content of the offer

The offer shall include:

1. a technical proposal and workplan for all four audit cycles, including evidence of capacity (directly or through established network firms or partners) to conduct on-site visits in Sarajevo, Belgrade, Ferizaj, Bar and Tirana, together with all-inclusive financial offer in EUR, stating the fee per cycle and total fee, with VAT/taxes clearly indicated (the financial offer shall include all costs related to the engagement, including travel, accommodation, network/component auditors, insurance and any other incidental costs. No additional costs may be charged separately);
2. the proposed audit team, including the engagement partner and any network or component auditors, with roles, CVs for every proposed audit team member assigned across all five audit locations, qualifications and local-language capacity;
3. evidence of legal registration and the relevant professional audit licence or authorisation;
4. references demonstrating relevant experience in comparable donor-funded, non-profit or multi-country audits;
5. a signed declaration confirming the bidder's independence and the absence of any actual or potential conflict of interest in relation to Caritas BiH, the project partners and Renovabis/KZE.

10. Annexes to the Invitation

The Auditing Contract template, including all of its annexes, is an integral part of this Invitation for Submission of Offers.