

**Proposal Evaluation Report Form for the Selection and Hiring of Audit Firms**

**Preface**

Based on the update of the Norms for the Application of the Policy for the Procurement of Goods, Works, Services and Consulting Services with Resources from the Central American Bank for Economic Integration, this document contains the standard guidelines for the preparation of the evaluation report for the Selection and Contracting of Audit Firms; it has been prepared based on the process indicated in the guidelines for the selection and contracting of audit firms in the framework of acquisitions financed with CABEI’s resources.

The purpose of this document is to guide the Contracting Parties in the process of evaluating the proposals received for the selection and contracting of Audit Firms.

**General Instructions**

1. The evaluation tables included in this document show the step-by-step process for evaluating the proposals received. In all cases, the process described in the *Guidelines for the Selection and Contracting of Audit Firms for Procurement Financed with CABEI Resources must be followed.*
2. The evaluation and the respective report does not necessarily need to be lengthy; proposals can be evaluated quickly and practically. The tables and annexes should, without exception, accompany the evaluation report, but may be modified to suit the specific requirements of the *guidelines for the Selection and Contracting of Audit Firms*. The report should include several annexes explaining the evaluation details that exist in the proposals.
3. The Contracting Party must study these tables to adequately estimate the managerial and administrative conditions necessary for the review of the proposals, and the Bank's staff is available to explain the evaluation processes.
4. The texts marked in red, and italics have the sole purpose of guiding the Contracting Party as to the text that should appear in its place.



**Contractor's**

**logo**

**Proposal Evaluation Report**

**Proposals for the Selection of**

**Audit Firms**

|  |  |
| --- | --- |
|  Contractor: |  |
| No. and Name of the project: |  |
| Name of the process: |  |
| Process Number: |  |
| Selection method | *Rating Comparison* |
| Date of presentation: | *(Enter date of report submission)* |



**Table of Contents**

 **Contenido**

[I. Proposal evaluation report 5](#_Toc125472122)

[Presentation of the evaluation report 5](#_Toc125472123)

[Background 5](#_Toc125472124)

[Qualification Comparison Process for the selection of Audit Firms 5](#_Toc125472125)

[Evaluation of Proposals 7](#_Toc125472126)

[II. Tables of the Evaluation Report 11](#_Toc125472127)

[Table 1: Identification 11](#_Toc125472128)

[Table 2: Procurement Process 11](#_Toc125472129)

[Table 3: Presentation of proposals 12](#_Toc125472130)

[Table 4: Preliminary Evaluation 13](#_Toc125472131)

[Table 5: Proposal Evaluation 14](#_Toc125472132)

[III. Report annexes 16](#_Toc125472133)

*(Texts marked in red and italics are for the sole purpose of guiding the Contracting Party as to the text that should appear in their place).*

# Proposal evaluation report

## Presentation of the evaluation report

This report contains the results of the evaluation of the proposals submitted in the process (indicate the name and reference number of the process).

This evaluation is based strictly on the stipulations of the Terms of Reference, Evaluation Criteria, the proposals submitted and, when applicable, the verification of the information contained, in faith of which this report is presented.

Those responsible for the evaluation are:

Member 1: Indicate the name, position, and body he/she represents.

Member 2: Indicate the name, position, and body he/she represents.

Member n: Indicate the name, position, and entity he/she represents.

Coordinator: Indicate the name, position, and entity he/she represents.

The above members have been designated by the contractor and have signed the respective confidentiality agreements included in the **Annexes.**

## Background

The Central American Bank for Economic Integration (CABEI), as part of the services it provides to its beneficiary member countries, has granted the following financing *(indicate if total or partial)* for the realization of *“(Indicate the name of the process)",* within the framework of *(name of the operation for which CABEI has approved the resources).*

The Contracting Party is responsible for the present process, the evaluation of the proposals will be in accordance with the criteria established in the Terms of Reference and the application of the procedures established in the Policy for the Procurement of Goods, Works, Services and Consultancies with CABEI Resources and its Application Rules.

##  Qualification Comparison Process for the selection of Audit Firms

*(Below are several sections in which the Contracting Party should write a chronological description of the process, dates of approval of the documents, dates of publication, clarifications, and amendments to the documents, among others).*

1. **List of eligible auditors and their approvals (when applicable)**
* No Objection Number: (write the reference number of the No Objection).
* Date of No Objection: (indicate date).
1. **Request for Proposal and Terms of Reference**
* No Objection Number: (write the reference number of the No Objection).
* Date of No Objection: (indicate date).
1. **Invitations/Publication**
* Date on which the proposal request was invited/published: (indicate date).
1. **Clarifications and Amendments**
2. **Queries received**

During the proposal’s preparation period, the following inquiries were received:

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Audit Firm** | **Date** | **Inquiry Received** |
| 1 | *Auditor’s Name* | *Date* | *Briefly describe the query.* |
| 2 |  |  |  |
| 3 |  |  |  |

*If there were no queries, indicate in this section "No queries were made during the process".*

1. **Clarifications issued.**

During the proposal’s submission period, the following clarifications were made, which were communicated to the members of the short list (when applicable) and published on the same web site where the request for proposal was published:

|  |  |  |  |
| --- | --- | --- | --- |
| **No.**  | **Date****of Issue** | **Clarification Issued** | **Communication** |
| **Audit Firm** | **Date of Communication** |
| 1 | *Date* | *Describe the content of the clarification issued.* |  | *(Indicate the date of communication of the clarification.)* |
|  |  |
| 2 |  |  |  |  |
|  |  |
| N |  |  |  |  |

*If there are no clarifications, indicate "Not Applicable" in this section.*

1. **Amendments to the Request for Proposal, including the respective No Objections.**

The following amendments were generated during the deadline for the submission of proposals:

| **Amendment No.** | **Date of Issue** | **Contents of the Amendment** | **No. of No Objection** | **Acknowledgment of Receipt of Audit Signatures or Proof of Remittance** |
| --- | --- | --- | --- | --- |
| **Audit Firm** | **Date of acknowledgement of receipt** |
| 1 | *Date* | *Describe the content of the amendment issued* | *No Objection (if applicable)*  |  |  |
|  |  |
| 2 |  |  |  |  |  |
|  |  |
| n |  |  |  |  |  |

*If there are no amendments, indicate "Not Applicable" in this section.*

1. **Receipt of proposals**

*(Write in this section a description of the date and time of receipt of proposals, the number of proposals received, and the number of proposals rejected due to late submission. Complete the table with the appropriate data).*

|  |  |  |
| --- | --- | --- |
| **No.** | **Audit Firm Identification** | **Observations** |
| 1 |  |  |
| 2 |  |  |
| 3 |  |  |
| n |  |  |

## Evaluation of Proposals

*(A description of the evaluation process should be written in this section, indicating date, starting place and relevant aspects at each stage of the process, e.g., if there are clarifications or corrections).*

As stipulated in the Request for Proposals, the evaluation of the proposals received was carried out, verifying that they were complete and that they included all the documents indicated in guideline 2.9 of the Guidelines for the Selection and Contracting of Audit Firms in the Framework of Procurement Financed with CABEI Resources V1.

1. **Preliminary evaluation**

The evaluation was carried out at the offices of (indicate place where the evaluation took place) located at (indicate physical address of the offices) on (indicate day, month, and year), at (indicate time) official time of the Republic of (indicate country).

The following relevant facts were recorded during the evaluation: (Indicate any relevant observation of this stage, as well as the requests for clarifications and their responses, indicating the references to the annexes where the communications issued and received from the bidders are included).

The results of the evaluation at this stage are summarized below:

| **No.** | **Audit Firm** | **Observations** | **Continues with the Evaluation** |
| --- | --- | --- | --- |
| 1 | *(Indicate the name of the Audit Firm)* | *(Write the reasons for which the Proposal does not meet the requirements as stated in the Request for Proposal and Terms of Reference.* | *(Indicate yes or no)* |
| 2 |  |  |  |
| 3 |  |  |  |
| n |  |  |  |

The details of the evaluation are shown in **Table No. 4** of this report.

The evaluation was carried out on the dates of (insert day, month, and year), and concluded on (insert day, month, and year).

1. **Proposal evaluation**

The evaluation of the proposal of the Audit Firms that passed the preliminary evaluation was carried out on (indicate day, month, and year), and concluded on (indicate day, month, and year).

During the evaluation the following relevant facts were recorded: (Indicate any relevant observation of this stage, as well as the requests for clarifications and their responses).

The results of the evaluation of the proposals are summarized below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Audit Firm** | **General Experience (Applies to public call for proposals)** | **Specific experience** | **Training and experience of key personnel** | **Technical approach and proposed work methodology** | **Work Plan and Execution Schedule** | **Total** |
|  | Assigned score | Complies/Not Compliant | Assigned score | Assigned score | Assigned score | Assigned score | 100 |
| 1 | *Indicate legal name of bidder* | *Indicate score obtained* | *Indicate score obtained* | *Indicate score obtained* | *Indicate score obtained* | *Indicate score obtained* |  |
| 2 |  |  |  |  |  |  |  |
| N |  |  |  |  |  |  |  |

The detailed evaluation for each bidder is included in **Table No. 5**, which highlights the strengths and weaknesses of each proposal.

1. **Evaluation of the economic proposal and selection of the most convenient proposal.**

Based on the economic proposal forms ECO-1, ECO-2, and ECO 3. The Evaluation Committee reviewed only the proposals of those audit firms that were qualified and whose evaluation was equal to or greater than the established minimum value of **80 points.**

These firms are:

|  |  |  |
| --- | --- | --- |
| **No.** | **Audit Firm** | **Amount of the Economic Proposal (before taxes)** |
| 1 | *Indicate legal name of the bidder* |  |
| 2 |  |  |
| n |  |  |

When reviewing the economic proposals, the Evaluation Committee will determine the reasonableness of the price and the revised price of each proposal, making the appropriate arithmetic corrections.

1. **Verification of offered prices**

The following relevant facts were recorded during the evaluation: (Indicate any relevant observations at this stage, as well as requests for clarifications and their responses)

As part of the evaluation, the information presented was reviewed, including the reasonableness of the prices, finding:

| **No.** | **Audit Firm** | **Information presented and analysis** | **Clarifications or corrections** |
| --- | --- | --- | --- |
| 1 | *Indicate legal name*  | *Indicate:** *Description and analysis of the Information submitted indicating the reasoning for requesting clarification (when clarifications are requested).*
* *Folio number and characteristics of the information submitted.*
 | *If no clarifications or corrections have been requested, indicate "Not Applicable".**If clarifications or corrections have been requested, please indicate:** *Description of the information or clarification requested.*
* *Description of the clarifications and/or corrections received, including their analysis.*
* *Indicate whether the information provided complied with the requirements.*
 |
| 2 |  |  |  |
| n |  |  |  |

*If no arithmetic corrections are required, indicate: No arithmetic corrections were required.*

*Otherwise indicate:*

*As a result of the verification, errors were found in the proposals of the following firms shown in the following table, which were corrected and communicated to the bidder, and these were accepted by the bidder:*

| **No.** | **Audit Firm Identification** | ***Amount*** | **Correction** | **No. of communication to the bidder** | **Acceptance by the Auditing Firm** |
| --- | --- | --- | --- | --- | --- |
| 1 | *Indicate legal name*  |  |  |  | * ***(Insert note number and date of communication)***
* ***(Insert note number and date of communication)***
 |
| 2 |  |  |  |  |  |
| n |  |  |  |  |  |

1. **Selection of the most convenient proposal**

After conducting a detailed analysis of the documentation related to the proposals submitted by the audit firms, it is recommended to award the contract to (indicate the name of the audit firm, whose country of origin is...). For the following reasons:

* The technical offer obtains the technical score of: (Indicate the score obtained)
* Presents the lowest economic proposal.
* Not included in the CABEI Prohibited Parties list or other CABEI’s ineligibility list.
* Is not disqualified or declared ineligible or sanctioned for obtaining resources or awarding contracts financed by organizations recognized by CABEI. BCIE

The details of the award are summarized below:

|  |  |  |
| --- | --- | --- |
| **Audit Firm** | **Total Score Obtained** | **Economic Proposal**  |
| *Indicate the legal name of the audit firm* | *Indicate score* | *Indicate amount* |

This report is signed on (insert day/month/year).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Name of Evaluator**Position* |  | *Name of Evaluator**Position* |  | *Name of Evaluator**Position* |
| *Name of Evaluator**Position* |  | *Name of Evaluator**Position* |  | *Name of Evaluator**Position* |

*(All evaluators must sign the report)*

# Tables of the Evaluation Report

## Table 1: Identification

|  |
| --- |
| 1. **IDENTIFICATION**
 |
| 1.1 | Contracting Party's Name |  |
|  | Name |  |
|  | Address |  |
| 1.2 | Name and identification of funding |  |
| 1.3 | Identification number of the process |  |
| 1.4 | Description of the scope of services |  |
| 1.5 | Cost estimation (in accordance with GPP) |  |
| 1.6 | Procurement method (check one) | Qualification Comparison |
| 1.7 | Is prior review by the Bank required? |  YES  |
| 1.8 | Contract type (check one) |  Global Sum |

## Table 2: Procurement Process

| 1. **PROCUREMENT PROCESS**
 |
| --- |
| 2.1 | General Procurement Plan |  |
|  | 1. Date of first publication
 |  |
|  | 1. Date of last update
 |  |
| 2.2 | Short list |  |
|  | 1. Audit Firms Short List
 | Name of audit firm | Country in which it is incorporated |
|  |  |
|  |  |
|  |  |
|  |  |
|  | 1. Date of communication of the Bank's No Objection to the short list, Request for Proposal and Terms of Reference
 |  |

## Table 3: Presentation of proposals

| 1. **PRESENTATION OF PROPOSALS DATA**
 |
| --- |
| 3.1 | Deadline for proposal presentation |  |
|  | 1. Original date and time
 |  |
|  | 1. Extensions, if any
 |  |
| 3.2 | Reception of the proposals |  *Indicate time, day, month, year* |
| 3.3 | Number of proposals received |  |
| 3.4 | Validity period of the proposals  | For (indicate number of days) days, until (indicate day, month, year) |
|  | 1. Original specified period
 |  |
|  | 1. Extensions, if any
 | For (indicate number of days) days, until (indicate day, month, year) |

## Table 4: Preliminary Evaluation

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Auditor's name** | **Eligibility** | **Presentation of required documentation** |
| 1 | *Indicate legal name*  | *Each bidder must verify if they are on the following lists: (for further details, please refer to the instructions Guide for the verification of lists available on the website):* * <https://adquisiciones.bcie.org/documentos-estandar>
* United Nations (UN) Security Council Consolidated Sanctions List: <https://scsanctions.un.org/search/>
* Consolidated list of individuals, groups, and entities subject to European Union (EU) financial sanctions - To gain access you will need to create a free account on the EU platform: <https://webgate.ec.europa.eu/fsd/fsf#!/files>
* Consolidated List of individuals, groups, and entities subject to World Bank (WB) sanctions: <https://www.worldbank.org/en/projects-operations/procurement/debarred-firms>
* Office of Foreign Assets Control (OFAC) Consolidated List: <https://sanctionssearch.ofac.treas.gov/>
* HM Treasury Consolidated List of Targets: <https://sanctionssearch.ofsi.hmtreasury.gov.uk/>
 | * *Letter of presentation of the proposal.*
* *Affidavit related to eligibility to subscribe contracts with CABEI´s financing, as indicated in guideline 1.1. of the Guidelines for the Selection and Contracting of Auditing Firms.*
* *Supporting documentation of the accreditations required in guideline 2.5. paragraph "a" of the Guidelines for the Selection and Contracting of Auditing Firms.*
 |
| 2 |  |  |  |
| 3 |  |  |  |
| n |  |  |  |

## Table 5: Proposal Evaluation

| **Bidder: Indicate name of Audit Firm** |
| --- |
| **No.** | **Evaluation criteria** | **Assigned score** | **Information presented and analysis** | **Clarifications or corrections**  | **Score obtained** |
| 1 | *General Experience (Applies to public bid)* | *Compliant/Non-Compliant* | *Indicate:** *Description and analysis of the information presented, indicating the reasoning for compliance and whether the information provided complied with the requirements.*
* *Folio number and characteristics of the information presented.*
 | *If no clarifications or corrections have been requested, indicate "Not Applicable".**If clarifications or corrections have been requested, please indicate:** *Description of the information or clarification requested.*
* *Description of the clarifications and/or corrections received, including their analysis.*
* *Indicate whether the information provided complied with what was requested.*
 | *Indicate score obtained* |
| 2 | *Specific experience in the field* |  |  |  |  |
| 3 | *Training and experience of key personnel* |  |  |  |  |
| ***Key Personnel 1*** |  |  |  |  |
| *General Qualifications* |  |  |  |  |
| *Suitability for the job, relevant education, and training* |  |  |  |  |
| *Others according to evaluation criteria established in the Terms of Reference.* |  |  |  |  |
|  ***Key Personnel n*** |  |  |  |  |
| *General Qualifications* |  |  |  |  |
| *Suitability for the job, relevant education, and training* |  |  |  |  |
| *Others according to evaluation criteria established in the Terms of Reference.* |  |  |  |  |
| 4 | *Technical approach and proposed work methodology* |  |  |  |  |
| 5 | *Work Plan and Implementation Schedule* |  |  |  |  |
| ***Total*** | **100** |  |  | *Score obtained* |
| Strengths: *Example of strengths: Experience in similar audits in the country; quality of the methodology; demonstration of a clear understanding of the scope of work; strengths of the local partner; and experience in similar work of the proposed staff.*  |
| Weaknesses: *Example of weaknesses: Of a certain component of the proposal; low level of local partner involvement; lack of practical experience (study experience rather than implementation experience); of staff experience compared to the firm's experience; of a key staff member (e.g., Audit Manager); failure of the proposal to conform to what is required in the RFP; and disqualifications (conflict of interest).* |
| Recommendations in case of contract adjudication: *(indicate recommendations in case contract negotiation is required).* |

# Report annexes

Annex No. 1. Appointment of evaluators of proposals and confidentiality agreements

Annex No. 2. Copy of invitations with acknowledgment of receipt

Annex No. 3. Evidence of consultations, clarifications, and amendments during the preparation of the proposals.

Annex No. 4. Evidence of reception of proposals

Annex No. 5. Requests for clarification, corrections to the auditing firms and responses received during the evaluation of the proposals in the different stages of evaluation.

Annex No. 7. Supporting documents of the preliminary evaluation of the auditing firms.

Annex No. 8. Supporting documents for the detailed evaluation of the proposals (Forms presented)