

Riga

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Our Ref: 1.13p/LV-2022-186

Electronic Procurement System

***Answer to the question from interested supplier
in the open competition "Audit services for 2022 - 2014",
identification number RBR 2022/8***

RB Rail AS presents following answer to the question received from interested supplier until 21st June 2022:

Nr.	Question	Answer
1.	<p>From [...] side we have yet another important inquiry regarding CEF project audits, it's clear that such are to be carried out by auditor in accordance with ISRS 4400 Agreed-upon-procedures standard, however in available procurement documents we were able to find the AUP scope – what sort of procedures shall an auditor perform, as ISRS 4400 is only a framework, however usually in procurement, Contractor outlines the necessary scope of work, we only managed to locate Annex F: Terms of Reference for CEF projects, but no detailed procedures are outlined.</p> <p>Could you please let me know, if such information can be made available to Tenderers?</p>	<p>The Procurement commission indicates that scope of the services is described in the Annex No 1 "Technical specification" of the open competition "Audit services for 2022 – 2024"(ID No RBR 2022/8) regulations (hereinafter – Regulations). The Regulations includes links to CINEA¹ webpage² where tenderers can find a full set of audit certificate templates (under the section "Terms of Reference for the certificate on financial statements – Annex XII") and information regarding procedures that auditors shall perform during the contract provision (please see the reference No. 9, 10, 12 and 23 of the Regulations).</p> <p>In the Section 2.2.1 of the Annex No 1 "Technical specification" of the Regulations there is indicated that "other CEF Grant Agreements may become available within the auditing period (2022-2024). Information on future Grant Agreements, audit needs and requirements is not yet readily available". Considering that, the Contracting authority instead of including specific requirements in</p>

¹ European Climate, Infrastructure and Environment Executive Agency.

² Please see: <https://ec.europa.eu/inea/en/connecting-europe-facility/useful-documents-and-forms>

		the Regulations intentionally indicated links to relevant CINEA webpage where the information and requirements for audits will be updated when the need arises.
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Sincerely,

Procurement commission chairperson / secretary

V. Ezergaile

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