



**Interreg**



Co-funded by  
the European Union

**NEXT MED**

**MATRIX**



## Request for Proposal

### General Information

|  |   |
|--|---|
| <b>Project</b>                                       | <b>: Mediterranean Pathway for Circular Textiles (MATRIX)</b> |
| <b>Activity Title</b>                                | <b>: External Auditor for MATRIX Project</b>                  |
| <b>RFP Number (Please refer to it when applying)</b> | <b>: RFP/MATRIX/01</b>  |
| <b>Location</b>                                      | <b>: Ramallah, Palestine</b>                                  |
| <b>Date of Announcement</b>                          | <b>: February 10, 2026</b>                                    |
| <b>Project Code</b>                                  | <b>: A_T_2.4_0289</b>   |

### Leaders International

Leaders International is a forward-thinking economic development organisation that brings together governments, community groups and private sector partners to work on various projects across the Middle East and Africa.

With offices in Belgium, Jordan, Palestine and Tunisia, we create partnerships that bridge the gap between east and west in order to create new opportunities and resources, and accelerate the growth of underdeveloped and developing economies. Our focus areas include MSME Development, Entrepreneurship & Innovation, Digital Transformation, Livelihoods & Employability, Green Growth, and Alternative & Sustainable Tourism.

### Project Background

MATRIX – Mediterranean Pathway for Circular Textiles is a transnational project funded under the Interreg NEXT MED Programme, which promotes cooperation between Mediterranean countries to support a greener, more inclusive, and resilient economy. The project addresses the urgent need for the textile and fashion industry to transition towards circular and resource-efficient models, in line with EU sustainability standards and evolving market requirements.

MATRIX aims to create a new proximity Mediterranean value chain by strengthening the capacities, cooperation, and awareness of small and medium-sized enterprises (SMEs) operating in the fashion and textile sector. The project delivers a comprehensive Circular Fashion Toolbox,



Interreg



Co-funded by  
the European Union

NEXT MED

MATRIX



a transnational training and e-learning programme, and pilot actions that enable selected SMEs to test and apply circular solutions in practice. These pilots focus on measuring environmental impacts, using digital tools in eco-design, and achieving eco-labelling and certification.

The project also fosters cross-border collaboration through transnational study visits, peer-learning exchanges, and matchmaking events, and ensures sustainability through the establishment of a Mediterranean Pact for Circularity, extending project impacts beyond its lifetime.

## General Conditions

### 1. Commitment to Annex 1

The applicant shall fully comply with and commit to all conditions stipulated in **Annex 1**.

### 2. Commitment to the Code of Ethics and Professional Conduct

The auditor shall adhere to the highest standards of ethical and professional conduct, including but not limited to the following obligations:

- Perform all duties with due care, responsibility, and professional diligence.
- Conduct the assignment in accordance with applicable laws, regulations, and recognized professional auditing standards, while upholding integrity and ethical competence.
- Act independently and objectively, ensuring that all work is performed in the best interest of the Organization.
- Promptly disclose any actual or potential conflict of interest that may arise during the course of the assignment.
- Respect and support the Organization's legitimate objectives and work professionally toward their achievement.
- Respect the values, beliefs, and diversity of the Organization's employees.
- Maintain strict confidentiality of all data, documents, and information obtained during the assignment, except where disclosure is required by applicable law.
- Refrain from engaging in any illegal activity or any activity that contradicts or compromises the auditing profession or the auditing services provided.
- Avoid any action or involvement that may conflict with the Organization's interests.
- Not accept any gifts, benefits, or favors that could influence, or be perceived to influence, professional judgment or objectivity.
- Not receive any payments or compensation from the Organization other than those explicitly agreed upon for the auditing services rendered.



Interreg



Co-funded by  
the European Union

NEXT MED

MATRIX



- Not have any family relationship with any member of the Board of Directors or employees of the Organization, particularly those in the financial department, including relationships up to the second degree of kinship.
- Not have been engaged in any partnership, business relationship, or commercial activity with any Board member or employee of the Organization during the three (3) years preceding the date of the auditing assignment.

### 3. Responsibility for Audit Quality

The auditor shall bear full responsibility for the accuracy, completeness, quality, and reliability of all audit work, data, analyses, and deliverables produced under this assignment.

### 4. Validity of Financial Offer

The financial offer submitted by the auditor shall remain valid for a period of **one hundred twenty (120) days** from the final deadline for submission of price offers.

### 5. Evaluation Criteria

Offers shall be evaluated on the basis of quality and cost, with a weighting of **60% for the technical proposal** and **40% for the financial proposal**.

### 6. Clarification Meetings

The Organization reserves the right to invite one or more offerors to attend clarification meetings or provide additional information, as deemed necessary.

### 7. Right to Cancel the Tender

The Organization reserves the right to cancel the tender process at any stage, without obligation to provide justification and without incurring any financial or legal liability toward the offerors.

### 8. Acceptance of Offers

The Organization is not obliged to accept the lowest-priced or any submitted offer.

## Penalty Causes

- In the event that the auditor fails to submit the required reports in accordance with the call documents and within the contractual deadlines, a financial penalty of **€100 per day** shall be



Interreg



Co-funded by  
the European Union

NEXT MED

MATRIX



imposed for each day of delay. If the cumulative delay exceeds **20% of the contract period**, the Organization reserves the right to **terminate the contract immediately** and hold the auditing company responsible for any costs, losses, or damages incurred as a result of the contract cancellation.

- If the auditor fails to comply with the conditions outlined in the call documents or demonstrates a lack of commitment to contractual obligations, the Organization reserves the right to **terminate the contract**. The auditor shall be liable for all resulting expenses and losses, including but not limited to:
  1. Costs arising from the cancellation of the contract.
  2. Expenses incurred if arbitration proceedings are required.
  3. Additional costs for engaging a replacement auditor.

## Eligibility and Requirements of the Auditing Company

The auditing company submitting a proposal must meet the following requirements:

1. Be a registered member of, and licensed to practice auditing services by, the professional auditing board in Palestine.
2. Be registered with the Income and Value Added Tax (VAT) authorities.
3. Demonstrate prior experience in auditing **Non-Governmental Organizations (NGOs)** and **Non-Profit Organizations (NPOs)**.
4. Possess experience in applying **international auditing standards** and **international financial reporting standards**.
5. Be capable of preparing reports and financial statements in **both Arabic and English**.
6. Be able to issue tax invoices for all services rendered.
7. Submit a detailed financial offer.

## Taxes and Other Terms

1. The offer should exclude VAT.
2. Please address the offer to: **Leaders Organization/ MATRIX**.
3. Please mention the ToR number: **RFP/MATRIX/01** in the email subject.
4. Please submit your technical and financial offer, in addition to your company profile to: [palestineprocurement@leadersinternational.org](mailto:palestineprocurement@leadersinternational.org), no later than **February 24, 2026** in EUR Currency.



**Interreg**



Co-funded by  
the European Union

**NEXT MED**

**MATRIX**



## Declaration of Offer

After reviewing the Request for Proposal (RFP) for Auditing Services for the **MATRIX Project**, dated February 10, 2026, we hereby offer to execute and complete the services in full compliance with all conditions specified in the RFP for the total sum indicated in our financial proposal.

Furthermore, we hereby:

- **Accept, without reservations, all provisions** in the RFP and its annexes.
- Commit, upon issuance of a contract by the Contracting Authority, to perform all services described in **Annex 1**, within the timeframe outlined in our proposed **Organization and Methodology**.
- Acknowledge that the above declarations form an integral part of the contract, and any misrepresentation may be grounds for contract termination.

**Signature and Stamp:** \_\_\_\_\_

**Signed by:**

Name of Company :  
 Address :  
 Telephone Number :  
 Email :  
 Name of Contact Person :  
 Mobile Number :  
 Date :



**Interreg**



Co-funded by  
the European Union

**NEXT MED**

---

**MATRIX**



## **ANNEX 1:**

### **1. Purpose and Expected Results**

#### **Objective:**

The objective of this call is to audit the project expenses in accordance with EU regulations and the related expenditure verification templates.

#### **Purpose:**

The purpose of this call is to fulfill EU requirements regarding reporting and auditing of project funds.

#### **Expected Results:**

The auditor is expected to deliver the following:

1. Expenditure verification according to EU procedures.
2. Report using the EU-provided Control Checklist template.
3. Individual report using the EU-provided template.
4. Consolidated report using the EU-provided template.
5. List of findings report using the EU template.
6. Suspected fraud report using the EU template.
7. Contract report using the EU template.
8. Recommendations and suggestions arising from audit work.

### **2. Responsibilities of the Auditor**

The auditor shall:

- Verify that expenditures declared by the Lead Beneficiary (LB) relate to the eligible period(s) and have been paid.
- Ensure compliance with applicable rules, including eligibility, procurement, and visibility requirements.
- Confirm that expenditures are consistent with the approved project and the signed Grant Contract.
- Assess the adequacy of supporting documents.



## MATRIX

- Check that expenditures are properly recorded in the accounting system and conform to applicable accounting standards and practices.
- Verify record-keeping and archiving of documentary evidence related to project implementation.
- Submit copies of project reports and Expenditure Verification Reports (EVRs) to the concerned **Control Contact Point (CCP)**, and/or upload them to the Monitoring and Information System (MIS) as required.

### 3. Scope of Services

- All project expenditures shall be examined by auditors appointed by the LB and partners in accordance with national control systems and **Article 32 of Regulation (EU) 897/2014**.
- Auditors shall verify that costs declared, and project revenues are real, accurately recorded, and eligible in line with the contract.
- The audit shall be performed according to **agreed-upon procedures**, in line with:
  - **International Standard on Related Services (ISRS) 4400** – Agreed-upon Procedures regarding Financial Information (IFAC).
  - **IFAC Code of Ethics for Professional Accountants**.

### 4. Auditor Qualifications

The auditor must:

- Be a member of a national accounting or auditing body that is a member of IFAC.
- Be registered as a statutory auditor in a public register under public oversight principles (Directive 2006/43/EC) in an EU Member State or in a CBC partner country with equivalent oversight.
- Have experience auditing NGOs and NPOs.
- Have experience implementing **international auditing standards** and **international financial reporting standards**.
- Be able to issue reports in **Arabic and English**.
- Be able to issue tax invoices for services provided.

#### Required Documentation:

- **BOPA Certificate** (Board of Professional Auditing).
- **PACPA Certificate** (Palestinian Association of Certified Public Accountants).
- IFAC license.
- Company profile.
- CV of Chief Auditor.



- CVs of audit team members.

## 5. Timing

The audit schedule will be agreed upon following submission of the auditor’s proposed **work plan**.

### Reporting Deadlines:

| Type of report                 | Months covered by Deadline for submission the report | Deadline for submission                               |
|--------------------------------|--|---|
| 1 <sup>st</sup> Interim Report | 0-6  | Within 2 months after the end of the reporting period |
| 2 <sup>nd</sup> Interim Report | 7-12   | Within 2 months after the end of the reporting period |
| 3 <sup>rd</sup> Interim Report | 13-18  | Within 2 months after the end of the reporting period |
| 4 <sup>th</sup> Interim Report | 19-24  | Within 2 months after the end of the reporting period |
| Final Report                   | 25-30  | Within 3 months after the end of the reporting period |

## 6. Compliance and Oversight

- The Managing Authority (MA) may perform additional verifications under **Article 26(5) and Article 26(6)**.
- The Audit Authority ensures audits are carried out on management and control systems, project samples, and annual programme accounts (**Article 28**).
- Auditors shall have full access to the LB and partners’ records as required for verification.
- All EVRs and reports must be uploaded to the electronic monitoring system along with each **Request for Payment**, and copies submitted to the CCP for checks.

## 7. Additional Notes

- All services must be executed in accordance with the RFP and the annexed **Terms of Reference (Annex 1)**.



**Interreg**



Co-funded by  
the European Union

**NEXT MED**

**MATRIX**



**Financial offer**

| <b>Description</b>        | <b>Price Excluding<br/>VAT/ EUR</b> |
|---------------------------|-------------------------------------|
| 1st Interim Report        |                                     |
| 2nd Interim Report        |                                     |
| 3rd Interim Report        |                                     |
| 4th Interim Report        |                                     |
| Final Report              |                                     |
| <b>TOTAL Amount / EUR</b> |                                     |

**Signature and Stamp:** \_\_\_\_\_

**Signed by:**

Name of Company :

Address :

Telephone Number :

Email :

Name of Contact Person :

Mobile Number :

Date :