



Organization of American States

BID No. 04/16

REQUEST FOR PROPOSALS

FOR

**ANNUAL AUDIT OF GS/OAS ACCOUNTS AND FINANCIAL STATEMENTS
FOR THE YEARS ENDING DECEMBER 31, 2016 - 2018**

DEPARTMENT OF FINANCIAL SERVICES (DFS)

SECRETARIAT FOR ADMINISTRATION AND FINANCE (SAF)

**GENERAL SECRETARIAT OF THE ORGANIZATION OF AMERICAN STATES
(GS/OAS)
Department of Procurement Services**

August 22, 2016

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1. OVERVIEW

The General Secretariat of the Organization of American States (“GS/OAS”) is a public international organization with headquarters in Washington, D.C., USA. GS/OAS’ Department of Procurement Services (“DP”) on behalf of GS/OAS’ Department of Financial Services (“GS/OAS/DFS”), is soliciting price proposals from qualified consulting firms to conduct the audit of GS/OAS accounts and comparative financial statements for the years ending December 31, 2016, 2017, and 2018, as per the Terms of Reference attached hereto (see Appendix I) for a period of three (3) years with an option to renew for an additional three (3) years.

2. BACKGROUND AND GENERAL INFORMATION

2.1. Introduction

The Organization of American States (“OAS” or “Organization”) is a public, international organization. Membership is limited to the countries of the Americas. Its primary purposes are to preserve peace and security, to eliminate extreme poverty, and to promote representative democracy and integral development in the Americas through cooperative action. Organized under an international treaty called the Charter of the OAS (the “Charter”), its roots date from 1889¹. It is the oldest political, international organization in the world.

The OAS has thirty-five Member States. They include Antigua and Barbuda, Argentina, The Bahamas (Commonwealth of), Barbados, Belize, Bolivia, Brazil, Canada, Chile, Colombia, Costa Rica, Cuba, Dominica (Commonwealth of), Dominican Republic, Ecuador, El Salvador, Grenada, Guatemala, Guyana, Haiti, Honduras, Jamaica, Mexico, Nicaragua, Panama, Paraguay, Peru, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Trinidad and Tobago, United States, Uruguay, and Venezuela. The present Government of Cuba was excluded from participation by a decision of the Eighth Meeting of Consultation of Ministers of Foreign Affairs in 1962. Notwithstanding that decision ceased to have effect with the approval

¹ The Charter was approved at the Ninth International American Conference in 1948. Since then, the Charter has been modified four times: 1967, 1985, 1992, and 1993.

of resolution AG/RES. 2438 (XXXIX-O/09) by the General Assembly.² Each Member State has recognized the legal personality of the Organization and has extended to it privileges and immunities similar to those enjoyed by the United Nations by way of agreement or national legislation. There are also sixty-eight OAS Permanent Observers, which are non-member states.

The OAS accomplishes its purposes by means of: the General Assembly; the Meeting of Consultation of Ministers of Foreign Affairs; the Councils (the Permanent Council and the Inter-American Council for Integral Development); the Inter-American Juridical Committee; the Inter-American Commission on Human Rights; the General Secretariat; the specialized conferences; the specialized Organizations; and, other entities established by the General Assembly.

The General Assembly holds regular sessions once a year. Under special circumstances it meets in special session. The Meeting of Consultation is convened to consider urgent matters of common interest and to serve as Organ of Consultation under the Inter-American Treaty of Reciprocal Assistance (Rio Treaty), the main instrument for joint action in the event of aggression. The Permanent Council takes cognizance of such matters as are entrusted by the General Assembly or the Meeting of Consultation, and implements the decisions of both organs when their implementation has not been assigned to any other body. It monitors the maintenance of friendly relations among member states and the observance of the standards governing General Secretariat operations and also acts provisionally as Organ of Consultation under the Rio Treaty. The General Secretariat is the central and permanent organ of the OAS. The headquarters of both the Permanent Council and the General Secretariat is in Washington, D.C.³

2.2. Accounting Policies and Procedures

The GS/OAS accounting basis is described in the General Standards to Govern the Operations of the General Secretariat⁴, and in the GS/OAS and the Budgetary and Financial Rules⁵.

As for the Secretariat for Administration and Finance, written procedure manuals are available for accounting transactions recorded in Oracle Financials and HRMS⁶ covering accounts receivable, accounts payables, general ledger, purchasing, fixed assets, payroll and reporting (see Annex 3).

The Inter-American Defense Board has its own financial transactions, accounting system and procedure manuals⁷.

². According to that resolution, the participation of Cuba in the OAS will be the result of a process of dialogue initiated at the request of the Government of Cuba, and in accordance with the practices, purposes, and principles of the OAS.

³ Please refer to Annex 1 for further information about the Organization.

⁴ See <http://www.oas.org/legal/english/Standards/GenStIndex.htm>

⁵ See <http://www.oas.org/legal/english/admmem/BudgetaryandFinancialRulesrev7memoad103.doc>

⁶ Please refer to **Annex 3** for a brief description of Oracle Financials and HRMS, system documentation, hardware description, operating system, and other relevant software packages.

⁷ https://docs.google.com/file/d/0Bx8yHQ_0k0EwVjBobjVSZV84ak0/edit?usp=drive_web

2.2.1. Accounting System

The GS/OAS Budgetary and Financial Rules provide the basis for the accounting principles applied in the preparation of financial statements. These rules were adopted to meet budgetary and other requirements of the OAS, and as such, result in accounting principles and a financial statement display, which vary, in certain material aspects from an accrual basis of accounting.

Main deviations from accrual basis accounting

- The GS/OAS utilizes a cash-basis approach in determining when to recognize and record revenue and expenses in its financial records. Contributions from Member states and from other interested parties for specific purposes are realized at the time of collection. In the same manner, expenses are recorded in the accounting period when bills are paid.
- Obligations in certain funds include amounts related to commitments to disburse monies for the procurement of goods or services in future periods. Such amounts represent liabilities to third parties at the end of the respective periods and are anticipated to be expended in the subsequent year in the completion of a particular program or activity.
- The General Assembly of the OAS adopts a consolidated program budget, which includes the budgets for the Regular Fund. Certain administrative costs benefiting all funds are included in the budget of the Regular Fund. In lieu of allocating these costs to various funds on a services-rendered basis, the General Assembly has provided that the other funds, including those related to Specific Fund Agreements, pay a contribution for Indirect Cost Recovery (“ICR”).
- Contributions from Member States and other interested parties in the form of use of facilities and services are received by certain activities administered by the General Secretariat. No amounts are recorded in the accompanying financial statements relating to the use of such facilities or services in as much as the General Secretariat currently does not have an objective procedure to value these amounts.

2.2.2. Records

Although GS/OAS is geographically a large institution covering diverse languages and cultures, most of the responsibilities for financial operations are centrally managed from Headquarters in Washington, D.C. Four languages (English, Spanish, French and Portuguese) are commonly used.

However, for financial operations, most records are in either English or Spanish and generally simultaneously in both languages. French and Portuguese may be encountered for a small portion of activities primarily at the national project level in Haiti and Brazil and for the Offices of the General Secretariat in those countries.

Accounting records are located as previously indicated, many in electronic form.

2.3. Internal Audit Program

The activities of GS/OAS Office of the Inspector General (OIG) are coordinated with those of the Board of External Auditors and any independent audit firm the Board may designate to conduct audits. The staff of the OIG is also required to work with the audit firm contracted by the Board of External Auditors when so directed by the Inspector General (IG).

The IG provides the Secretary General with reports on the audits, investigations, and inspections he conducts. These reports are also available to the Permanent Council, which shall take such measures of confidentiality, as it deems necessary.

2.4. Prior Audits

The firm Ernst & Young, LLC conducted the audit for the year 2015 (since 2007) for the following entities:

- GS/OAS Regular fund, Specific Funds, Service Accounts and FEMCIDI
- Leo S. Rowe Funds (Pan-American and Memorial)
- OAS Medical Benefits Trust Fund
- Trust for the Americas
- Inter-American Defense Board

The firm Ernst & Young also conducted the audit for year 2015 for the OAS Retirement and Pension Fund.

The General Secretariat prepared the financial statements for the audits, including the footnotes, and provided comprehensive working papers documenting statement amounts, as it has done in all prior years.

In the year 2015, all auditors' reports on the OAS funds were unqualified.

Prior years audit reports can be found online in the OAS web page.⁸

2.5. Availability of OAS information and staff assistance

The staff of the Department of Financial Services (DFS) in the SAF will provide financial statements, related work papers, supporting documentation, confirmation requests and audit schedules as required. Representatives from various departments will also provide documentations as needed. The staff of the Inter American Defense Board (IADB) and the Trust for the Americas will be available to meet similar requirements.

OIG reports are available and when requested, the Inspector General and/or the OIG staff are available to discuss internal control issues and audit findings with the auditing firm.

⁸ For the year ending December 31, 2015 and prior years -

http://www.oas.org/en/saf/accountability/external_audit.asp (English version) and
http://www.oas.org/es/saf/rendicion_cuentas/auditoria_externa.asp (Spanish version)

For the year ending December 31, 2010 - <http://scm.oas.org/pdfs/2011/CP26200E.pdf> (English version)
and <http://scm.oas.org/pdfs/2011/CP26200S.pdf> (Spanish version).

Data processing equipment, and generalized user software are available for auditing purposes.

Legal counsel is available. Questions regarding legal authorities, norms, and rules pertaining to the OAS and GS/OAS may be directed to the Department of Legal Services.

GS/OAS will make available work areas at the 1889 F Street N.W., Office Building, in Washington, D.C.

3. OBJECTIVE

- 3.1 The objective of this RFP is to select a consulting firm to audit the financial statements of the General Secretariat of the Organization of American States (GS/OAS) and its related entities for three fiscal years, those ending December 31, 2016 through 2018 in accordance with the Terms of Reference (ToR) set forth herein and to:
 - Express opinions on whether the financial statements of the different GS/OAS funds and entities have been prepared in accordance with their respective accounting basis and whether these financial statements are free of material misstatement.
 - Submit audit opinions in English and Spanish for each GS/OAS entity as specified in Section III of the Appendix 1 of this RFP.
 - Note that a review of the Spanish version a financial statements and notes is part of the delivery.
- 3.2 This RFP does not in any manner whatsoever constitute a commitment or obligation on the part of GS/OAS to accept any Proposal, in whole or in part, received in response to this RFP, nor does it constitute any obligation by GS/OAS to acquire any goods or services.

4. TERMS OF REFERENCE

The Terms of Reference (TORs) for the Annual Audit of GS/OAS Accounts and Financial Statements for the years ending December 31, 2016 - 2018 are outlined in Appendix 1 of this RFP and, therefore, become part of it.

5. GOVERNING LAW

The selection process of the consultant services are regulated by:

- 5.1 This RFP.
- 5.2 The Procurement Contract Rules of the GS/OAS, approved by Executive Order No. 00-1.
- 5.3 The Performance Contract Rules, approved by Executive Order No. 05-04, Corr. No. 1.
- 5.4 The Executive Orders, memoranda and other dispositions and official documents of the GS/OAS applicable to this process.

6. BIDDERS' INQUIRIES

- 6.1 Bidders may submit any inquiry or request for more information and clarification regarding technical specifications in this RFP no later than five (5) business days prior to the bid closing date.
- 6.2 The requests must be submitted in a written format to the attention of Mr. Alex P. Grahammer, Director of the Department of Procurement Services (DP), by e-mail to: oasbidssubmit@oas.org, eparada@oas.org with copy to vcastro@oas.org.
- 6.3 The responses to these requests will be submitted in written format to all Bidders no later than three (3) business days before the bid closing date.

7. PROPOSAL SUBMISSION

7.1 Submittal Format

- 7.1.1 Proposals shall be submitted in 3 sealed envelopes. The first envelope will contain the Technical Proposal; the second envelope will contain the Price Proposal; and the third envelope will contain the legal documentation required in Section 7.2.4.
- 7.1.2 The Proposals shall be submitted in hard copy: one (1) original and one (1) copy. **The sealed envelope containing Bidder's Proposal shall be labeled as follows:**

GS/OAS BID No. 04/16 – ANNUAL AUDIT OF GS/OAS ACCOUNTS AND FINANCIAL STATEMENTS FOR THE YEARS ENDING DECEMBER 31, 2016 - 2018 <u>(Bidder's Name)</u>
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- 7.1.3 The Proposals shall be delivered to:

The General Secretariat of the Organization of American States Department of Procurement Services 1889 F Street, N.W., 2 nd Floor Washington, DC 20006 USA

- 7.1.4 Additionally, the Proposals shall be submitted by electronic mail to the attention of Mr. Alex P. Grahammer, Director of the Department of Procurement Services. Proposals sent by e-mail should be in PDF format, sent to oasbidssubmit@oas.org with copies to eparada@oas.org and vcastro@oas.org, and each document, including attachments, that conforms the Proposal must not exceed 15 MB each.

- 7.1.5 The Proposals shall be signed by the Bidder's legal representative.

- 7.1.6 The Proposals shall remain valid and open for acceptance for a period of at least ninety (90) calendar days after date specified for receipt of proposals. The term of validity of the Proposals must be expressly stated on the same Proposal.

7.1.7 By submitting a Proposal, the Bidder gives express warranty of its knowledge and acceptance of RFP and the rules and conditions that governs the bidding process. Likewise, the Bidders shall warrant the accuracy and reliability of all information they submit in this procurement process.

7.1.8 The Bidders shall bear any and all costs or expenses associated with or incurred in the formulation or development of a Proposal in response to this RFP.

7.2 Required Documents and Formats in the Proposals

7.2.1 Proposal response format

7.2.1.1 Letter of transmittal (which shall be no more than three pages in length)

- a) Briefly state your understanding of the work to be done and make a positive commitment to perform the work by the required deadline.
- b) Briefly state specific reasons why your firm should be selected by GS/OAS to conduct the OAS audits. Describe how GS/OAS would benefit by selecting your firm over other firms.
- c) A statement that your firm is independent to perform the audit, as defined in the Government Auditing Standards, 2011 revision, published by the Government Accountability Office (“GAO”) Chapter 3 – General Standards: Independence. Describe any existing contractual relationships with GS/OAS, if any.
- d) Provide the names of the persons who will be authorized by your firm to make representations on your firm’s behalf, their titles, addresses, and telephone numbers.
- e) State that the person signing the letter of transmittal is authorized to bind the bidder.

7.2.1.2 Table of contents - Include a clear identification of the material by section and by page number.

7.2.1.3 Firm capability.

This should include the following:

- a) The auditing firm’s size and whether it is local, regional, national or international in operations. Provide a description of the firm’s domestic and international organization including an indication of office locations and professional personnel in the Caribbean, and in North, South and Central America.
- b) The location of the office from which the work is to be done, and the number and staff level of professional staff employed at that office.
- c) A description of the range of activities performed by the firm’s local office such as auditing, accounting, tax and management services.

- d) A statement regarding the bidder's staff capability to audit computerized systems, including the number and classifications of personnel skilled in computer sciences who will work on the audit, if required to.
- e) A positive statement that the following mandatory criteria are satisfied:
 - 1. An affirmation that the bidder is properly licensed for practice as a certified public accountant.
 - 2. An affirmation that the bidder meets the independence requirements of Government Auditing Standards, 2011 revision, published by the GAO.
 - 3. An affirmation that the bidder does not have a record of substandard audit work.
 - 4. An affirmation that bidder meets all specific requirements imposed by state or local law or rules and regulations.
 - 5. An affirmation that the bidder and its staff who will audit the OAS Retirement and Pension Fund have the necessary experience in the accounting and auditing of Pension Plans, if not of international organizations, at least of government pension plans. The auditors auditing the Retirement and Pension Fund must be aware of issues related to the industry, including the use of SAS 70 Type I and II reports by investment managers.

7.2.1.4 Summary of the bidder's qualifications

- a) Identify the partner(s) managers and field supervisors and other staff who will work on the audit, including staff from other than the local office. Resumes including relevant experience and continuing education for auditor in charge up to the individual with final responsibility for contract performance must be included. (The resumes may be included as an Appendix).
- b) Describe recent local and regional office auditing experience similar to the type of audit requested, and provide the names and telephone numbers of client officials responsible for five of the audits listed.
- c) Clients – Provide a list of international organizations or institutions and major government and nonprofit organizations served from your Washington, D.C. office.
- d) Describe your firm's policies on notifications of changes in key personnel, both within the audit period and from year to year.
- e) Fluency in Spanish – State whether the staffing of the assignment under the contract will include individuals fluent in Spanish, and if so, their names, title, and Spanish-speaking competency.

7.2.1.5 Bidder's approach to the audits

- a) Submit a work plan to accomplish the scope defined above of the deliverables described in the Technical Specifications in Attachment I, hereto. The work plan should include time estimates for each significant segment of the work and the staff level to be assigned. Where possible, individual staff members should be named and their titles provided. The planned use of specialists should be specified.
- b) State your firm's understanding of GS/OAS Operations – State how your firm would undertake to develop, in the first year under the contract, an understanding of GS/OAS operations and activities.
- c) State your firm's Principal Areas of Audit Emphasis – Your firm's expected principal areas of audit emphasis, including identification of the most critical or risk areas.
- d) Provide a statement regarding the GS/OAS Office of Inspector General – A description of how and to what extent coordination and reliance could be placed on the Inspector General staff of the GS/OAS.
- e) Provide an explanation of Financial Statement Auditors' Reports in Spanish – Describe your firm's procedure relating to the review of documentation and ultimate publication of auditors' reports in Spanish as well as in English.

7.2.1.6 Fees

Provide a fee estimate of hours and rates by GS/OAS audit entity and level of personnel (partner, manager, senior, and junior) which include all costs for the initial 2016 audit, and each of the two successive annual audits. Also, state if the hourly rates quoted are applicable to other audit work which GS/OAS may require, and provide those rates if different. Fees should be presented in coordination with the requirements listed in Section 11 of Appendix 1 Method of Payment.

Hours, Fees and Expenses – Provide an estimate of recurring and first year nonrecurring hours that would be incurred and the fees and expenses which would be billed.

7.2.2 Content of the Technical Proposal:

The Technical Proposal shall include the following information/documents:

Documents related to Contractor's Experience

- a) A general description of the background of the Bidder.
- b) A detailed description of the Bidder's work experience similar or relevant to this Project. The description shall indicate what work it did, when and where it did it, whom it did it for, and what methods it used.
- c) A minimum of five (5) references from Bidder's clients to which similar or relevant services were provided during the last three (3) years. These references should

include: the name of the client, contact person, telephone and fax numbers and e-mail address, and a description of the work performed and the duration of the project. For this purpose, please use Format 3 of Appendix 3.

Documents related to Contractor's Principal Consultant

- d) *Curriculum Vitae* of the Principal Consultant proposed by the Bidder Company, which shall show that the minimum requirements provided by the Terms of Reference are met (See Appendix 1).

Documents related to the Service Offered

- e) Work Plan with an indication of the methodology, deliverables, activities to be developed and an estimated timeline for delivery of the requested services, in accordance with the Terms of Reference.

Other information

- f) Information of Bidder's point(s) of contact. Provide the name, position, telephone number, email, and fax of the person or persons serving as coordinator or focal point of information of the Bidders concerning this bidding process.
- g) Other documentation and/or information that supports each of the technical evaluation factors as per Section 7.4.1, a) of this RFP.

7.2.3 Content of the Price Proposal:

The Price Proposal shall be the total cost offered by the Bidder for the Annual Audit of GS/OAS Accounts and Financial statements for the years ending December 31, 2016 – 2018; which shall be expressed in US Dollars (US\$), in numbers and with a description.

- a) A Fixed Price Contract will be signed with the prospective Contractor, therefore Price Proposals shall include all anticipated expenses for delivering the consultancy, included but not limited to fee, travel (airfare, hotel, per diem), and other costs associated with cost of executing the activities.
- b) Price proposal are expected to be according to Paragraph 3.1 of the Appendix 1.

7.2.4 Legal Documentation:

- a) A copy of the Bidder's certificate of incorporation issued by the competent authority of its country.
- b) A copy of the Bidder's bylaws.
- c) A copy of the Bidder's license to do business in the corresponding jurisdiction (if required under the law of the duty station where the work is to be performed).
- d) A copy of the W-9 Form for US Companies and the Employer Identification Number for companies outside of the US.
- e) A copy of the Bidder's latest general balance sheet of 2014 or 2015; and copy of the

Bidder's latest three (3) audited financial statements, for the years 2013, 2014 or 2015. These financial statements must be signed and/or appropriately certified by the Chief Financial Officer of the Bidder. In addition, the Bidder's DUNS number, only if applicable.

- f) A list of the directors, officers, and the names of any stockholder with more than 50% of the stock.
- g) A statement where Bidder acknowledges that he or she has read and understood the Contractual Terms and Conditions as per Appendix 2 of this RFP. The statement should follow Format 1 of Appendix 3. If the Bidder does not agree with any of the Contractual Terms and Conditions of GS/OAS, he or she should expressly indicate so in its Proposal, offer alternative language, and present the rationale of its proposal.
- h) A disclosure statement of conflict of interest. The statement should follow Format 2 of Appendix 3. In the event of the Bidder intends to subcontract or perform the contract in joint venture, such statement shall be also disclosure by the subcontractors and by each member of the joint venture.

7.3 Bidders' Conference

- 7.3.1 All interested parties are invited to a bidders' conference to afford an opportunity to clarify any related issue(s). The bidders' conference will be held on **September 9, 2016, from 10:30 am to 12:30 p.m.** at the General Secretariat Building, located at 1889 F Street, N.W., 4th Floor, Washington, D.C. 20006.
- 7.3.2 Attendance at the bidders' conference is to be confirmed by prospective Bidders by telephoning Mrs. Valentina Castro at 202-370-9873; or by e-mail to: vcastro@oas.org. Note: Attendance is limited to not more than two representatives per company.
- 7.3.3 In order to respond comprehensively to Bidders' questions at the bidder's conference, Bidders are required to submit questions in writing prior to the Conference via e-mail to vcastro@oas.org; eparada@oas.org with copy to jarnaiz@oas.org.

7.4 Bidders' Questions

- 7.4.1 Bidders may submit any other additional questions or requests for more information regarding technical specifications and/or proposal submittal after the Bidder's conference in written format and by e-mail to: oasbidssubmit@oas.org with a copy to eparada@oas.org and vcastro@oas.org. These questions should be submitted no later than four (4) days prior to the Bid closing date. All answers will be released in writing to all Bidders no later than two (2) days prior to the Bid closing date.
- 7.4.2 The GS/OAS may submit, in writing, any questions or requests to the bidders for more information regarding the company or the bidding documents at any time during the bidding and selection process.

7.5 Closing Date for Receipt of Proposals

7.3.1 Both the sealed and electronic proposals must be received by the GS/OAS no later than close of business (COB), **5:30 p.m. EST, on September 26, 2016.**

7.3.2 Proposals submitted after the deadline will not be considered.

7.6 Limited Use of Data

If the Proposal includes data that the Bidder does not want to disclose to the public for any purpose or used by the GS/OAS except for evaluation purposes, the Bidder shall include in its Proposal a statement signed by its legal representative with the following legend:

USE AND DISCLOSURE OF DATA

This Proposal includes data that shall not be disclosed outside the GS/OAS and shall not be duplicated, used, or disclosed—in whole or in part—for any purpose other than to evaluate this Proposal. If, however, a contract is awarded to this Bidder as a result of—or in connection with—the submission of this data, the GS/OAS shall have the right to duplicate, use, or disclose the data to the extent provided in the resulting contract. This restriction does not limit the GS/OAS' right to use information contained in this data if it is obtained from another source without restriction. The data subject to this restriction are contained in sheets [insert numbers or other identification of sheets].

8. EVALUATION

8.1 Evaluation Authority

The Proposals will be evaluated by the Contract Awards Committee (CAC) of the GS/OAS.

8.2 Requests for Clarifications

8.2.1 In order to enhance the CAC's understanding of Proposals, allow reasonable interpretation of the Proposal, or facilitate the CAC's evaluation process, the CAC may submit, in writing, any inquiry or request to the Bidders for explanation, substantiation or clarification of certain aspects of its Proposals.

8.2.2 Likewise, during the evaluation process, the CAC may offer the Bidders an opportunity to eliminate minor irregularities, informalities, or apparent clerical mistakes in its Proposals.

8.2.3 Requests for clarifications shall not be used to cure Proposal deficiencies or material omissions that materially alter the technical or cost elements of the Proposal, and/or otherwise revise the Proposal. Information provided by the Bidder that was not expressly solicited by the CAC through a request for clarification will not be considered during the evaluation.

8.2.4 Inquiries or requests for clarification will be addressed to the point of contact indicated by the Bidders in its Proposal.

8.3 Evaluation Process

- 8.3.1 The evaluation of the Proposals will be performed as a whole, in two (2) phases: Technical Evaluation and Price Evaluation. The purpose of the Technical Evaluation is to analyze and evaluate the Technical Proposal, and the purpose of the Price Evaluation is to analyze and evaluate the price offered.
- 8.3.2 Proposals will be admitted for evaluation only if they comply with the mandatory minimums contained in the TORs. Once admitted, the CAC shall analyze and rate those Proposals using the evaluation factors set forth in paragraph 7.4.

8.4 Award Criteria

The CAC will review, evaluate, and compare all Proposals according to, but not necessarily limited to, the following criteria:

8.4.1 Technical Criteria:

- a) *Relevant Experience:* Bidder's relevant experience and past performance will be evaluated in respect to past or current efforts similar or relevant to this Project.
- b) *Work Plan and Methodology:* Assesses the work methodology, as well as the tools and procedures presented by the Bidder to achieve the objectives of this consultancy.
- c) *Experience and Qualification of the Principal Consultant:* The evaluation may be performed by an individual consultant or an evaluation team.
- d) In case of an evaluation team, the Coordinator shall have at least 10 years of experience in auditing of accounts and financial statements for multilateral organizations in the region; and command of written and spoken English and Spanish.
- e) *References Check:* The GS/OAS will request performance information from Bidder's previous clients.
- f) *Financial Capability:* Assesses the financial condition of the Bidder to perform the Contract through the review of the Bidder's financial statements.

8.4.2 Price Criteria

- a) Price Proposal.

8.5 Discussions and Negotiations

Before awarding the Contract, the GS/OAS may choose to negotiate the terms, conditions and deliverables of the Contract with the Bidders that, in the opinion of GS/OAS, are within the competitive range. After the negotiations, the GS/OAS will issue a request for Best and Final Offer (BAFO) so those Bidders will have the opportunity to revise or modify its initial Proposal. The CAC shall analyze and rate those BAFOs using the evaluation factors set forth in Section 7.4 of this RFP.

9. AWARD

- 9.1 The trade-off analysis decisional rule will be applied for the evaluation of the Proposals. Under this rule, the GS/OAS will evaluate both price and non-price factors and will award the Contract to the Bidder proposing the combination of factors which offers best value to the GS/OAS. Therefore, the GS/OAS reserves the right to consider award to other than the lowest price bidder or the highest technically rated bidder.
- 9.2 All technical evaluation factors, when combined, are significantly more important than cost or price.
- 9.3 The GS/OAS reserves the right to award the contract to multiple contractors rather than a single contractor.
- 9.4 The GS/OAS reserves the right to reject any or all Proposals, and to partially award the Contract.
- 9.5 The award will be notified to the winning Bidder. Such communication shall not be construed as a Contract with the GS/OAS. The award is contingent upon the winning Bidder's acceptance of the terms and conditions of the proposed Contract, which will be drafted by the GS/OAS based on this RFP and the winning Proposal. Consequently, the Contract shall come into effect when signed by both GS/OAS and the duly authorized representative of the winning Bidder.

10. CONTRACTUAL TERMS AND CONDITIONS

10.1 Mistakes

- 10.1.1 Contractor shall be liable for improper or incorrect use of the data collected or information disclosed to Contractor by GS/OAS in connection with its Proposal, and/or in connection with any subsequent contract negotiations between GS/OAS and the Contractor.
- 10.1.2 The data and related information are legal documents and are intended to be used as such.
- 10.1.3 Contractor takes full responsibility for any errors or mistakes with respect to its bid proposal. Contractor has used its best efforts to ensure the accuracy, reliability and completeness of its proposal, and agrees that any cost of any modification of proposal or contract terms based on Contractor's error in the information it has provided with its proposal shall be borne solely by Contractor.

10.2 Privileges and Immunities

- 10.2.1 Nothing in the Contract shall constitute an express or implied agreement or waiver by the GS/OAS, the OAS, or their personnel of their Privileges and Immunities under the OAS Charter, the laws of the United States of America, or international law.
- 10.2.2 Contractor is not entitled to any of the exemptions, privileges or immunities, which the GS/OAS may enjoy arising from GS/OAS status as a public international organization.

10.3 Indemnification to Third Parties for Contractor's Negligent or Wrongful Acts

- 10.3.1 Contractor shall fully indemnify and hold harmless the Organization of American States, GS/OAS, and its officials, employees, agents, affiliates, successors and assigns from and against: (i) all claims, damages, actions, liabilities, losses, fines and penalties, and expenses, including but not limited to attorneys' fees, arising out of or resulting from Contractor's negligence or deliberate wrongful acts in relation to the Contract, and (ii) worker compensation claims and actions presented by Contractor's employees and agents.
- 10.3.2 GS/OAS shall notify Contractor as soon as reasonably practicable after any claim covered by this Section is made against it or, with respect to any such claim made against any other person or identity entitled to indemnification under the Contract, within a reasonably practicable time after having been notified of that claim.
- 10.3.3 Contractor is liable to GS/OAS and shall indemnify GS/OAS for losses to GS/OAS' property sustained through any acts committed by Contractor's employees, agents, and/or subcontractors acting alone or in collusion. Such acts include, but are not limited to, actual destruction, disappearance, or wrongful abstraction of property, money, or securities.
- 10.3.4 The provisions of this Section shall not be so construed as to affect any waiver of subrogation rights on the part of any insurance company, as provided in any policy of insurance covering GS/OAS.

10.4 Confidentiality and Privacy

- 10.4.1 Contractor shall keep all work and services carried out hereunder and proprietary information disclosed hereunder entirely confidential, and not use, publish, sell, or make known, without the GS/OAS' written approval, any information, developed by the Contractor or provided by the GS/OAS, to any persons other than personnel of the parties to this Contract. Any public representation regarding the GS/OAS shall be made by the GS/OAS and any requests for information made to the Contractor by the news media, or others, shall be referred to the GS/OAS. Additionally, Contractor shall not reference the work performed for the GS/OAS under this Contract without prior written approval of the GS/OAS. For purposes of this Paragraph, proprietary information includes, but is not limited to any information that is generally understood as proprietary under common industry practices; and any matter designated as proprietary by the GS/OAS.

In addition, information that a party considers as proprietary or confidential and which it has indicated/marked as proprietary or confidential will be treated by receiving party in the same manner as receiving party treats its own proprietary or confidential information.

- 10.4.2 Period of confidentiality: The obligations under Paragraph 10.4.1, above, shall continue, notwithstanding the expiration or termination of this Contract.

10.5 Due Diligence and Information on the Contract

- 10.5.1 By submitting a Proposal, the Bidder represents and warrants that it has studied and is thoroughly familiarized with the requirements and specifications of the Contract in their

entirety. This includes familiarity with the Contract Documents attached to the RFP, with all current equipment, labor, material market conditions, and with applicable laws, such that the Bidder accepts responsibility for and is prepared to execute and shall completely fulfill all obligations under the Contract.

- 10.5.2 By submitting a Proposal, the Bidder also accepts that it will not make any claim for or have any right to damages because of any misinterpretation or misunderstanding of the Contract, or because of any information, which is known or should have been known to the Bidder.

10.6 Insurance

- 10.6.1 For the duration of the Contract, Contractor shall purchase and maintain in a company or companies, to which the GS/OAS has no reasonable objection, such insurance as will protect the Contractor, the GS/OAS, and the OAS, from claims set forth below, which may arise from operations under this Contract by Contractor or by a subcontractor of Contractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts they may be liable. Contractor is required to carry insurance with limits equal to or greater than those set forth in the table below:

Commercial General Liability	\$1,000,000 Personal/Bodily Injury.
	\$1,000,000 Each Occurrence.
	\$2,000,000 Products/Completed Operations Aggregate.
	\$2,000,000 General Aggregate, per premises aggregate.
Business Automobile	\$1,000,000 Each Accident.
Worker's Compensation	Statutory Limits or \$500,000, whichever is greater, based on the benefits levels of the deemed state of hire.
Employer's Liability	\$1,000,000 Bodily Injury by Accident Per Employee.
	\$1,000,000 Bodily Injury by Disease Per Employee.
	\$1,000,000 Bodily Injury by Disease Policy Limit.
Umbrella/Excess Liability	\$5,000,000 Each Occurrence.
	\$5,000,000 Aggregate, per Project.

- 10.6.2 Contractor shall name the GS/OAS as an additional insured under such policies, and shall provide the GS/OAS with a certificate evidencing the above insurance coverage.
- 10.6.3 Should any of the above-described insurance policies be cancelled before the expiration date indicated in the respective certificate provided to the GS/OAS, the Contractor shall

give to the GS/OAS written notice and provide a new certificate of insurance that evidences the insurance policy required.

- 10.6.4 Contractor shall require all subcontractors to have insurance having the same or similar coverage as that specified above in paragraph 9.5.1. Contractor is required to provide GS/OAS with proof of those insurance policies on request.
- 10.6.5 Contractor's liability insurance shall include contractual liability insurance sufficient to cover Contractor's obligations under paragraph 9.5.1, above.

10.7 Key Personnel

- 10.7.1 The personnel listed in the Contractor's Proposal are considered essential to the work being performed under this Contract. Before removing, replacing, or diverting any of the specified personnel, the Contractor shall (1) notify the GS/OAS reasonably in advance and (2) submit justification (including proposed substitutions) in sufficient detail to permit evaluation of the impact on this Contract.
- 10.7.2 The Contractor shall make no diversion without the GS/OAS' written consent; provided, that the GS/OAS may ratify in writing the proposed change, and that ratification shall constitute the GS/OAS' consent required by this clause.

10.8 Other Contractual Terms and Conditions

- 10.8.1 Appendix 2 of this RFP contains the Contractual Terms and Conditions of GS/OAS' standard Performance Contract (CPR).
- 10.8.2 No changes to the General Terms and Conditions shall be accepted after the contract award. Once the Contract is awarded, the Contractor shall be bound by the General Terms and Conditions either as stated herein in the RFP or as mutually modified by the Parties.

APPENDIX 1

TERMS OF REFERENCE

ANNUAL AUDIT OF GS/OAS ACCOUNTS AND FINANCIAL STATEMENTS FOR THE YEARS ENDING DECEMBER 31, 2016 - 2018

1. JUSTIFICATION AND OBJECTIVES

1.1. General Audit Objectives

An independent auditor shall audit the financial statements of the General Secretariat of the Organization of American States (GS/OAS) and its related entities for three fiscal years, those ending December 31, 2016 through 2018 in accordance with the terms and reference (ToR) set forth herein and to:

- Express opinions on whether the financial statements of the different GS/OAS funds and entities have been prepared in accordance with their respective accounting basis and whether these financial statements are free of material misstatement.
- Submit audit opinions in English and Spanish for each GS/OAS entity as specified in article III of these ToR.
- Note that a review of the Spanish version of financial statements and notes is part of the delivery.

2. OVERALL RESPONSIBILITY FOR THE AUDIT

2.1. The Board of External Auditors (“The Board”) of the GS/OAS is responsible for the external audit of the accounts of the General Secretariat pursuant to the General Assembly Resolution 123 adopted on April 14, 1973, and Permanent Council Resolution 124 dated June 30, 1975. It began to function in March 1976, and adopted detailed rules and procedures to carry out its duties and responsibilities. These rules reflect the standards and requirements prescribed by the General Assembly and the Permanent Council for the external audit of the GS/OAS.

2.2. The Board consists of three members elected by the General Assembly each for a staggered three-year term, who are entrusted to review all audits, accounts, funds, and operations of the GS/OAS. To this end, the Board engages the services of an independent accounting firm to audit the financial statements and to present the results of the annual audits and findings to the Board. Responsible officials in the individual entities described in Table 1 are responsible for the financial statements and sign management representation letters for each required audit.

2.3. The Board convenes annually, traditionally in late March or early April, and prepares a report to the General Assembly on matters related to the financial integrity of the GS/OAS. The Board membership is currently comprised of the following representatives from their respective countries:

Name	Country	Term ends
Mr. Christopher H. Flaggs	United States	12/31/2017
Mr. Carlos Polit ⁹	Ecuador	12/31/2018
Mr. Martin Rubenstein	Canada	12/31/2019

- 2.4. The Department of Financial Services (DFS) of the Secretariat for Administration and Finance (SAF) serves as the Technical Secretariat for the Board of External Auditors and has overall responsibility for coordinating the annual audits and publishing OAS financial statements and annual reports, including the external auditors' finding reports for each GS/OAS fund/entity.

3. ENTITIES TO BE AUDITED

- 3.1. The GS/OAS financial assets are held and accounted for on a fund basis and should be audited accordingly. These services should be priced separately as per the following entities arrangement (A, B and C).

- A. There are seven (7) entities to be audited; three of them managed under the GS/OAS Budgetary and Financial Rules¹⁰ accounting basis, and four under the US Generally Accepted Accounting Principles (GAAP), which require six (5) opinions distributed as follows:

GS/OAS Budgetary and Financial Rules [one combined statement / opinion]

1. GS/OAS Regular Fund
2. GS/OAS Specific Funds and Service Accounts
3. OAS Development Cooperation Fund (OAS/DCF)

Generally Accepted Accounting Principles [four opinions, one for each entity]

4. Leo S. Rowe Funds (Pan-American and Memorial)
5. OAS Medical Benefits Trust Fund
6. Trust for the Americas (and consolidation of its subsidiaries)
7. Inter-American Defense Board

- B. There is one entity that requires an OMB Circ. A-133 Single Audit¹¹ in addition to the above:

⁹ Chair of the Board of External Auditors.

¹⁰ This has been considered as "other comprehensive basis of accounting" by GS/OAS' independent auditors in prior years.

¹¹ Rather than an opinion, a single audit must be conducted as required by OMB Circ. A-133, as the Trust for the Americas is a non-profit corporation incorporated in the District of Columbia.

Trust for the Americas.

- C. There is one entity that may or may not require an audit of accounts under this contract.
(This audit is bid out separately, although results of the audit are included in same annual publication)

OAS Retirement and Pension Fund¹².

The GS/OAS reserves the right to separately select and contract with a different firm for the audit of the Retirement and Pension Fund for each auditing year or not to extend the audit contract for the Retirement and Pension Fund (RPF) after the first year of the contract. At the end of each auditing year under the contract, the Retirement and Pension Committee, at its sole discretion, will determine whether the contractor's performance of the duties described in the Technical Specifications set forth in Appendix 1, hereto, satisfy the Committee's expectations and whether the Contractor should continue to perform auditing services for the RPF in the upcoming year.

- 3.1.1. Notwithstanding this requirement for auditing of seven entities (1-7 above), five audit opinions must be issued as the first three first entities require one combined opinion, plus one OMB Circ. A-133 Guidelines: Single Audit. The latter will depend upon whether the minimum expenditure threshold is met. In 2015, the threshold was not met and a Single Audit was not conducted.

Also, in the event of auditing the OAS Retirement and Pension Fund, another audit opinion will be required for the RPF.

3.2. Financial responsibility and accounting overview

The table below shows a breakdown of each entity main contact, financial responsibility, accounting system, and location of accounting records.

¹²

The Retirement and Pension Fund is a "qualified" plan under the laws of the United States of America.

Table 1

Entity	Main Contact	Financial Responsibility	Accounting Overview						
			GS/OAS Budgetary and Financial Rules	Oracle Financials, HRMS	Washington, D.C. and 28 regional offices*				
GS/OAS Regular Fund	Javier Arnaiz	Javier Arnaiz GS/OAS Treasurer Secretariat for Administration and Finance (SAF) / Department of Financial Services (DFS) Washington, D.C.	United States Generally Accepted Accounting Principles	Oracle Financials, HRMS	Washington, D.C. 				
GS/OAS Specific and Service Funds									
OAS/DCF	Kim Osborne								
Leo S. Rowe Pan American Fund	Neil Parsan								
Rowe Memorial Benefit Fund	Rodrigo Torres								
OAS Medical Benefit Fund	Board of Delegate Trustees of the Fund; with advice and assistance from: Carolina Marin / Renzo Chiappo/ Joint Advisory Committee on Insurance Matters								
Trust for the Americas and its subsidiaries - on separate basis	Linda Eddleman / Dario Soto								
Trust for the Americas OMB Circ. A-133/ Single Audit									
Inter-American Defense Board	Oscar Gómez	Oscar Gómez / IADB Washington, D.C.		MAS 90					
OAS Retirement and Pension Fund	Daniel Vilariño	Daniel Vilariño Washington, D.C.		QuickBooks					

*Project offices not included

In addition to the above, the following individuals will be available to address issues related to the financial operations of the GS/OAS.

3.2.1. Secretariat for Administration and Finance (SAF)

- Jay Anania - Secretary for Administration and Finance.
- Javier Arnaiz - Director, Department of Financial Services (DFS).
- Teresita Martin - Chief, Financial Operations and Analysis Section – DFS
- Renzo Chiappo and Sebastian Ordoñez - Managers, Financial Reporting and Administrative Coordination Section – DFS.
- Juan Jose Goldschtein – Director, Department of Information and Technology Services.
- Hector Arduz – Director of the Department of Planning and Evaluation.
-
- Rodrigo A. Torres – Director of the Department of Human Resources.
- Alex Grahammer – Director of the Department of Procurement Services and Director a.i. of the Department of General Services.

3.2.2. Department of Legal Services

- Ruben Farje –Director, Department of Legal Services
Mr. Farje will provide legal representation letters

3.2.3. Office of the Inspector General

- Garry LaGuerre, Acting Inspector General (IG)

3.2.4. OAS Retirement and Pension Fund

- Daniel Vilariño, Secretary Treasurer.
Technical information regarding the RFP, additional information and clarification of timeframes for briefing meetings should be directed to César A. Perez.

4. PROCEDURE

4.1. Audit work must be performed in accordance with generally accepted auditing standards promulgated by the American Institute of CPAs and the external auditing requirements prescribed in Chapter IX of the General Standards to Govern the Operations of the General Secretariat of the Organization of American States. It is also expected that the audits will also generally be performed in accordance with Government Auditing Standards, promulgated by the U.S. Comptroller General.

5. SPECIFIC DELIVERABLES

The following deliverables are required annually:

5.1. Audit opinions in **English and Spanish** versions for each of the FIVE (5) financial statements as described in Section 3 above, and on supplementary information related to the basic financial statements taken as a whole (note that GS/OAS presents the financial statement package in English and Spanish, such as Board of External Auditor's recommendations, MD&A, notes to the financial statements and supplementary information, which will require auditor's full review).

5.2. Single audit report for the Trust for the Americas¹³.

Report of independent auditors over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with government auditing standards (OMB Circ. A-133 Guidelines: Single Audit).

Report of independent auditors on compliance for each major federal program; report on internal control over compliance and report on schedule of expenditures of federal awards required by OMB Circ. A-133 Guidelines: Single Audit.

5.3. Internal Control Report should be submitted as part of the entity audit reports. It should include all material weaknesses and significant deficiencies found during the

¹³ This entity consolidates a subsidiary in Colombia.

audit procedures. Some entities may require a separate Internal Control Report.

The audit procedures should also include testing financial transactions for compliance with the General Standards, the financial regulations, and other applicable provisions of OAS, including but not limited to:

- a. Wasteful or improper expenditure of funds, notwithstanding the correctness of the accounting;
- b. Cases of fraud or presumptive fraud;
- c. Expenditures likely to lead to further outlays on a large scale;
- d. Expenditures that are not in accord with the provisions authorizing them, or excessive expenditures;
- e. Expenditures that exceed the amount of appropriations, taking into account the changes resulting from transfers duly authorized in the General Assembly resolution approving the program-budget; and
- f. Any deficiency in the general system governing the handling of income and expenditures or of supplies and equipment, or in the corresponding administrative services.

A draft copy of these reports must be presented to the Secretary for Administration and Finance / Board of External Auditors for review prior to final issuance.

All reports should be presented in electronic form.

- 5.4. Perform site visits to no less than two (2) National or project Offices of the GS/OAS per audit year to assess internal controls in the respective office and include findings in the Internal Control Report. The site visits require team members to be bilingual (English and Spanish). Additionally, a memo of the findings should be delivered to the Secretary for Administration and Finance / Board of External Auditors within 30 days of the site visits.
- 5.5. Report of independent auditors on compliance with the Terms Covenant Provisions or Conditions of all GS/OAS debt agreements encountered as part of the audit procedures.

6. MONITORING AND EXIT CONFERENCE REQUIREMENTS

- 6.1. Monitoring conferences must be held with the Department of Financial Services on the entities being audited, and periodic meetings may be requested during the audit to discuss audit progress. There will be at least four monitoring conferences - at the beginning of the engagement, after completion of preliminary fieldwork, prior to completion of audit, and upon completion of audit. Material problems or issues must be promptly communicated to the Director of DFS.

6.2. A special exit conference must be held with the Board of External Auditors and periodic meetings may be requested during the audit to discuss audit progress. Material problems or issues must be promptly communicated to the Board.

6.3. All conferences will be held in Washington, D.C.

7. AUDIT PERIOD

Calendar year (which is the fiscal year for GS/OAS) on a comparative basis.

8. PROJECTED SCHEDULE

8.1. A complete set of draft deliverables (financial statements and management letters) must be made available by the end of March following the end of the calendar year being audited.

8.2. The following is a calendar of annual key events:

- Dates preliminary audit work can commence – first days of November.
- Field work prior to closing accounts – second week of February.
- Date for all draft auditors' reports completion and available work papers and exit conference – fourth Friday of March.
- Date for final auditors' submission and compliance reports - Second Thursday of April following the end of the calendar year being audited. (This date is critical to permit issuing the Board of External Auditors Annual Report to the Permanent Council by April 30 and to the General Assembly by early June).

These dates are estimates and subject to change. These are confirmed by the Secretary for Administration and Finance during the entrance conference each fiscal year audit work.

9. WORKING PAPERS

- 9.1. Working papers shall be retained for at least six years following completion of audits.
- 9.2. Working papers shall be available for examination at the GS/OAS offices by members from the Board of External Auditors and by authorized representatives of the GS/OAS.
- 9.3. Contractor shall, at no additional cost to GS/OAS, provide audit documentation to GS/OAS or its representatives upon request. Contractor shall, at no additional cost to GS/OAS, provide training to GS/OAS or its representatives on the usage of electronic audit documentation programs, if so provided, upon requested by GS/OAS.

10. CONTRACTOR PERSONNEL

10.1. Removal from Duty Clause

GS/OAS may request that the contractor immediately remove any personnel from working on the contract should it determine that individual(s) are unfit to perform on the contract. GS/OAS will provide the contractor, in writing, the specific reason for removal. The contractor must comply with these requests, and replace that individual(s) with adequate personnel accepted by GS/OAS.

10.2. Security

All contractor personnel performing work for GS/OAS shall comply with all GS/OAS security requirements, including ones designed to protect GS/OAS' information systems. The contractor shall ensure than any electronic equipment it uses is configured in accordance with GS/OAS standards.

10.3. Use of subcontractors

Except as specifically approved in writing, in advance by GS/OAS, the contractor shall not subcontract any work procured hereunder. It is contemplated that approval will be given for subcontracting certain phases of the work when, in the opinion of GS/OAS, subcontracting will not adversely affect delivery of the final product, the quality, or independence (in fact or appearance) of the contracted firm. Request for approval shall be submitted, in writing, to GS/OAS.

11. METHOD OF PAYMENT

11.1. Payment method for this Contract (fixed-price contract) will be subject to negotiations between the tentative winning bidder and GS/OAS. Each bidding company should submit its suggestions in its Bid Proposal. Fees will be paid on installments concurrent with work completed and delivered.

11.2. Fee estimates should be by audit entity, which includes all costs. Also provide separately hourly rates by level of personnel (partner, manager, senior, and junior), applicable to other audit work, which GS/OAS may require, and provide those rates if different.

11.3. The 2016 estimate should be provided for recurring and first-year nonrecurring hours that would be incurred ("first time through" hours).

11.4. The GS/OAS reserves the right to schedule a final payment of 25% that is subject to the successful completion of the Work to the satisfaction of the GS/OAS and that meets audit standards.

Annex 1

Description of the Organization of American States

1. Legal Status and Membership

The Organization of American States (“OAS” or “Organization”) is the world's oldest regional organization, dating back to the First International Conference of American States, held in Washington, D.C., from October 1889 to April 1890. At that meeting the establishment of the International Union of American Republics was approved. The Charter of the OAS was signed in Bogota in 1948 and entered into force in December 1951. The Charter was subsequently amended by the Protocol of Buenos Aires, signed in 1967, which entered into force in February 1970; by the Protocol of Cartagena de Indias, signed in 1985, which entered into force in November 1988; by the Protocol of Managua, signed in 1993, which entered into force in January 1996; and, by the Protocol of Washington, signed in 1992, which entered into force in September 1997. The OAS currently has 35 member states. In addition, the Organization has granted permanent observer status to 68 states, as well as the European Union.

The essential purposes of the OAS are: to strengthen peace and security in the Hemisphere; to promote and consolidate representative democracy, with due respect for the principle of nonintervention; to prevent possible causes of difficulties and to ensure peaceful settlement of disputes that may arise among the member states; to provide for common action on the part of those states in the event of aggression; to seek the solution of political, juridical, and economic problems that may arise among them; to promote, by cooperative action, their economic, social, and cultural development; and, to achieve an effective limitation of conventional weapons allowing to devote the largest amount of resources to the economic and social development of the member states.

2. Structure and Organs

The Organization realizes its functions and serves the interests of its Member States through its organs listed in Article 53 of the Charter.¹⁴ Although all of the OAS' organs are important, the principal organs include the following.

- The General Assembly, which is normally composed of the foreign ministers of the Member States, is the supreme organ of the Organization. It meets at least once a year to adopt the Annual Program-Budget, establish the Member State quotas, decide the general action, policy and structure of the Organization, and consider matters pertaining to relations among the Member States.
- The Meeting of Consultation of Ministers of Foreign Affairs, which considers problems of an urgent nature and of common interest to the American States, and serves as the Organ of Consultation under the Inter-American Treaty for Reciprocal Assistance (“Rio Treaty”).

¹⁴

See <http://www.oas.org/juridico/english/charter.html>, and
<http://www.oas.org/documents/eng/organigramaOEAeng.pdf>.

- The Permanent Council, which serves as a provisional organ of consultation, provides its good offices, upon request, for the resolution of disputes among the Member States, monitors the General Secretariat of the Organization of American State's (the "General Secretariat") activities and adopts regulatory provisions to enable the General Secretariat in the exercise of its functions when the General Assembly is not in session, serves as the Preparatory Committee for the General Assembly, and performs other related functions. The Permanent Council is directly responsible to the General Assembly, is made up of ambassadors from the Member States who are accredited as permanent representatives to the Organization, and meets twice a month at OAS headquarters in Washington, D.C.
- The Inter-American Council for Integral Development¹⁵ ("CIDI"), whose functions include proposing for the General Assembly's approval of technical cooperation policy initiatives, a strategic plan, and the Organization's budget for technical cooperation; coordinating and assigning responsibility to its subsidiary bodies and other organizations for the execution of development programs; and coordinating technical cooperation activities with the United Nations and other multinational agencies.
- The General Secretariat ("GS/OAS"), which is the central and permanent administrative organ of the Organization, with headquarters in Washington, D.C. The Secretariat provides secretariat services for the other principal organs mentioned above and for other organs of the Organization. It is also responsible for promoting juridical, educational, scientific and cultural relations in the Member States and establishing cooperative relations, by way of agreements, with other entities. The General Secretariat is composed of a number of Sub-secretariats, Departments, and other dependencies.¹⁶

Mr. Luis Almagro from the Republic of Uruguay, is the Secretary General of the General Secretariat of the OAS and Mr. Nestor Mendez from the Republic of Belize is the Assistant Secretary General. Mr. Almagros's term in office expires May 2020, and Mr. Mendez's term in office expires July 2020. As Secretary General, Mr. Almagro directs the General Secretariat, is its legal representative, and is directly responsible to the General Assembly for fulfillment of the obligations and functions of the General Secretariat. Mr. Jay Anania is the Secretary for Administration and Finance, and he has served in that post since 2015. Mr. Neil Parsan is the Executive Secretary for Integral Development. Mr. Francisco Guerrero-Aguirre, is the Secretary for Political Affairs. Mr. Jean Arrighi is the Secretariat for Legal Affairs. Ms. Paulina Duarte is the acting Secretary for Multidimensional Security.

3. Financial management and administration of GS/OAS' Funds

GS/OAS uses a fund accounting and modified cash basis.

¹⁵ See <http://www.oas.org/en/cidi/>

¹⁶ See
http://www.oas.org/legal/english/gensec/ORGANIZATIONAL_CHARTS_EXECUTIVE_ORDER_0801_REV5.pdf

The administration of OAS entities is divided as follows: the General Secretariat is responsible for financial administration of the Regular Fund and its related specific projects. The SEDI¹⁷ is responsible for the financial administration of the Development Cooperation Fund ("OAS/DCF") and its related specific projects. The Leo S. Rowe Pan American Fund is under the administrative responsibility of SEDI and its treasury is under the General Secretariat. The Inter-American Defense Board (IADB) receives contributions from the OAS Regular Fund but operates administratively as an autonomous entity.

The Secretariat for Administration and Finance (SAF) is responsible for the financial management and administration of GS/OAS' funds and those entrusted to it for management. SAF is responsible for the financial management of the Regular Fund and almost all other funds of the Organization.¹⁸ In addition to the Secretariat for Administration and Finance, there are several OAS entities subject to the audit required under this RFP which independently manage their own resources or manage independently a block grant distribution provided by the SAF from the Regular Fund, or both. They include the IADB, Trust for the Americas (a 501(c)(3) non-profit organization incorporated in the District of Columbia) and the OAS Retirement and Pension Fund (RPF). The RPF provides the funding for two main forms of the retirement and pension system: the Retirement and Pension Plan and the Provident Plan which are managed independently by the OAS Retirement and Pension Committee under a tripartite arrangement.

Funds managed by the Secretariat for Administration and Finance cover a wide range of purposes and activities, including fellowships, pension, medical benefits, democratic development, election observations, humanitarian assistance, peace, legal development, human rights, cultural and sustainable development. The most significant of those funds include:

- Inter-American Defense Board Fund ¹⁹
- Leo S. Rowe Pan American Fund ²⁰
- Rowe Memorial Benefit Fund ²¹
- Medical Benefit Trust Fund ²²
- Trust for the Americas. ²³ Note: the Trust is not an entity or organ of the OAS, but rather a 501(c)(3) non-profit organization incorporated in the District of Columbia and affiliated with the OAS.

GS/OAS receives and disburses funds at its Washington, D.C. Headquarters and through its 28 National Offices away from Headquarters. Accordingly, GS/OAS deals with foreign currencies and overseas bank accounts, as well as banking systems in multiple countries including the United States.

¹⁷ See http://www.oas.org/legal/english/gensec/D_EXECUTIVE_SECRETARIAT_FOR_INTEGRAL_DEVELOPMENT_0801_REV5.DOC

¹⁸ See http://www.oas.org/legal/english/gensec/F_SECRETARIAT_FOR_ADMINISTRATION_AND_FINANCE_0801_REV5.DOC

¹⁹ See <http://www.jid.org/>

²⁰ See <http://www.oas.org/rowe/>

²¹ See <http://www.oas.org/documents/eng/Rowe/LeoRoweEmergencyGrant.asp>

²² See http://staff.oas.org/english/aboutsasg_medical.htm

²³ See <http://www.trustfortheamericas.org/>

4. Administration of the OAS Retirement and Pension Plan and the OAS Provident Plan

The OAS Retirement and Pension Plan (“Plan”) was created in 1928 and conceived as a means to protect the staff members of the then Pan American Union, later the GS/OAS, in their old age after retirement. Although initially established for the benefit of the staff of the GS/OAS, over the years, the staffs of other institutions of the Inter-American System have been allowed to participate in the Plan under special agreements. At present, the staff of the following institutions actively participates: the Inter-American Institute for Cooperation in Agriculture (IICA)²⁴, the Inter-American Defense Board (IADB), and the Inter-American Court of Human Rights²⁵ (these institutions are normally called affiliated institutions).

A second plan denominated the Provident Plan was created in 1956 for temporary employees to provide a retirement savings trust account for employees of the GS/OAS and the other affiliated institutions, who for some reason are not eligible to participate in the OAS Retirement and Pension Plan.

The OAS Retirement and Pension Plan and the Provident Plan are funded by the Retirement and Pension Fund and the Provident Fund respectively. For practical reasons and since the number of participants in the Provident Fund are few relatively to those in the RPF, the resources of both Funds²⁶ are managed and invested together.

Both Plans are under the responsibility of the Retirement and Pension Committee (“Committee”) which is composed of three Trustees: (i) a member elected by the Permanent Council of the OAS; (ii) the Secretary General of the OAS or his representative; and (iii) a GS/OAS staff member elected by the participants in the Plan. Each of the Trustees has an Alternate Representative appointed or elected in the same way as the principal Trustee.

On the recommendation of the Committee, the Secretary General appoints a Secretary-Treasurer of the RPF who, with a small-qualified technical and administrative staff, is responsible for the administration and management of the Retirement and Pension and the Provident Funds. He/she also acts as the Director of the Office of the Retirement and Pension Fund. The Secretary-Treasurer performs his/her duties under the overall authority of the Committee and in accordance with the terms of the Plans and the policies and procedures approved by the Committee.

The total amount of resources managed by the Committee through the Office of the Retirement and Pension Fund in 2012 was approximately USD 224 million including both the Retirement and Pension Fund and the Provident Fund.

The most important sources of Funding are: the contributions made by each participant (7% of his/her pensionable remuneration in the case of the Plan and 5% in the case of the Provident Plan), the contributions made by the institution employing the participant (14% of the

²⁴ IICA headquarters are located in San José, Costa Rica.

²⁵ The Inter-American Court of Human Rights headquarters is located in San José, Costa Rica.

²⁶ Throughout this document, and also for practical reasons, both funds, the Retirement and Pension Fund and the Provident Fund, will be referred together under the denomination of Retirement and Pension Fund or RPF.

pensionable remuneration in the case of the Plan and 5% in the case of the Provident Plan), earnings and income from assets under the control of the Committee, forfeitures of certain sums from the accounts of participants who leave the affiliated institutions before their vesting in the Plan was completed (as provided in Section IV.1 of the Plan), etc.

Since the OAS RPF is independent of the Secretariat for Administration and Finance, communications and the presentation of findings should be made directly to the Secretary-Treasurer of the RPF and through him/her to the Committee in charge of managing the Plan and the Provident Plan.

Annex 2

Entities supplemental information summary

(Approximate figures)

Entity	Personnel		Number of Records Fixed Assets Net Book Value ²	Transactions		Assets ¹ As of 12/31/15	Income ¹ For the year ended 12/31/15	2015 Approved Budget ¹
	Staff	Payroll ¹		General Ledger Actuals	As of 12/31/15			
GS/OAS Regular Fund	393	50,461		28,552	60,738	74,904	84,324	
GS/OAS Specific and Service Funds	139	17,185		50,832	81,970	51,908	64,662*	
OAS/DCF	-	-		970	7,899	511	-	
Leo S. Rowe Pan American Fund	2	426		172	16,714	510	429	
Rowe Memorial Benefit Fund	-	-	HQ: 48.4	-	184	1,327	-	
OAS Medical Benefit Fund	-	-		264	45,016	15,127	-	
Trust for the Americas and its subsidiaries - on separate basis			National Offices and Projects:					
Trust for the Americas OMB Circ. A-133/ Single Audit	11	786	1.1		1,862	1,735	2,886	3,395
Inter-American Defense Board	6	1,146		1,800	1,206	7,607	1,112	
Oas Retirement and Pension Fund	5	696		5,820	247,664	13,466	1,500	

1 In thousands of USD.

2 In millions of USD.

* Does not include Service Funds

Annex 3

The following is a description of Oracle Financials and HRMS, systems documentation, hardware description, operating system, and other relevant software packages.

1. General Information

The GS/OAS enterprise administrative system is a tightly integrated set of Oracle Applications (now in Version 11i).

OAS's enterprise-wide applications use the Oracle Server (RDBMS) technology to store data and are designed to provide comprehensive and complex functionality.

OASES is a web-enabled Enterprise Resources Planning (ERP) system that currently includes Oracle modules and some customizations and extensions developed in-house. The modules are:

- Purchasing
- Grants Management System
- Projects which consists of Project Costing and Project Billing
- Financials
- General Ledger
- Accounts Payable
- Accounts Receivable
- Cash Management
- Human Resources Management System which consists of HR and Payroll
- Oracle Workflow
- Fixed Assets

2. Architecture

Oracle Applications currently run in a multi-tier, web-based, distributed computing model called three-tier architecture that introduces a middle tier for the application logic. It uses TCP/IP and HTTP, a universal client; a Web browser; and Web servers hosting access to application and data. Thus, the current architecture is formed with a Database server, the application servers or the Application Technology stack Server, a File server and the client.

3. Server Architecture

OAS's server platform standards run on an Intel base Platform running a Microsoft Windows base Operating System ("OS"). In addition, the servers are running antivirus software, backup software and other security and utility programs that may be required to administer these servers. At the time of Audit, a current infrastructure and specific details will be provided.

1. Software (Core System Software)

1.1 Database Server Software

Vmware Client Version ESXi 5.5.0-2068190

Windows 2008 R2 64bits Enterprise Server Service Pack 2

Netapp FAS3240 8.3

Veeam Backup 9.0

RMAN backups

Sophos Antivirus 11.0

1.2 Application Server and Discoverer Software

Windows 2003 R2 32bits Enterprise Server Service Pack 2

Avamar 7.1.2-21 (Backup tool)

Sophos Antivirus 11.0

Oracle Software Version Level

Software	Current Version	Version to Go
E-Business Suite	11.5.10.2	Same one
RDBMS	11.2.0.4	12c (12.2.0.x)
Discoverer	10.1.2.3	11.1.1.9
OEM	11.1.0.1	13c (13.1.0.0)
Workflow	2.6.4	Same one
Forms/Report 6i	Patch set Level 19	Same one

Application Modules Patch Levels

Module	Current Level	Level to Go
AD	I	Same one
ALR	G	Same one
ATG	H	Same one
FA	O	P
CE	J	K
GL	J	K
AP	M	O
AR	N	O
PA	M	Same one
PRC	J	Same one
PO	I	Same one
HR	K	Same one
FND	H	Same one
FIN	F	G
GMS	M	Same one

APPENDIX 2

CONTRACTUAL TERMS AND CONDITIONS

1. Contractor is neither an employee nor a staff member of GS/OAS and is not entitled to any of the rights, benefits, and emoluments of GS/OAS staff members.
2. Contractor undertakes to perform Contractor's functions under this Contract and to regulate Contractor's conduct in conformity with the nature, purposes, and interests of the GS/OAS. Contractor shall complete the Work in accordance with the highest professional standards and shall conform to all governmental pertinent laws and regulations.
3. Contractor accepts full legal responsibility for the Work, including all liability for any damages or claims arising from it, and agrees to hold GS/OAS and its staff members harmless from all such damages or claims. Contractor shall provide certificates of insurance coverage as GS/OAS may require for proof of ability to cover such liability.
4. Contractor does not legally represent GS/OAS, shall not hold himself out as having such powers of representation, and shall not sign commitments binding GS/OAS.
5. Contractor shall not have any title, copyright, patent, or other proprietary rights in any Work furnished under this Contract. All such rights shall lie with GS/OAS. At the request of GS/OAS, the Contractor shall assist in securing the intellectual property rights produced under this Contract and in transferring them to GS/OAS.
6. All information (including files, documents, and electronic data, regardless of the media it is in) belonging to GS/OAS and used by Contractor in the performance of this Contract shall remain the property of GS/OAS. Unless otherwise provided in the Terms of Reference (Appendix I), Contractor shall not retain such information, and copies thereof beyond the termination date of this Contract, and Contractor shall not use such information for any purpose other than for completion of the Work.
7. Administrative Memorandum No. 90 "Information Systems Security Policy", Executive Order No. 95-07 "Prohibitions against Sexual Harassment", and Executive Order No. 05-07 "Prohibition Against Workplace Harassment", are readily available at <http://www.oas.org/legal/intro.htm>. Contractor certifies that he has read those documents and agrees to comply fully with them.
8. The Gross Compensation paid Contractor constitutes full consideration for the Work. It covers all fees, expenses, and costs incurred by Contractor in providing the Work, as well as Contractor's direct compensation for same.
9. Because Contractor is an independent contractor, GS/OAS is not responsible for providing social security, workmen's compensation, health, accident and life insurance, vacation leave, sick leave, or any other such emoluments for Contractor and his employees under this Contract. Contractor is solely responsible for providing those benefits, and the Parties have agreed upon the Gross Compensation hereunder to enable Contractor to satisfy that responsibility. At the request of GS/OAS, the Contractor will provide satisfactory evidence of workman's compensation and other insurance coverage that may be required for all its employees or such Contractors.
10. Contractor warrants that his performance of the Work will not violate applicable immigration laws, and Contractor shall not employ any person for the performance of this Contract where such employment would violate those laws.
11. Unless otherwise specified in this Contract, Contractor shall have the sole responsibility for making Contractor's travel, visa, and/or customs arrangements related to and/or required for the performance of this Contract, and GS/OAS shall have no responsibility for making or securing such arrangements.
12. This Contract shall be null and void in the event the Contractor is unable to obtain a valid visa and

other permits or licenses necessary to complete the Work in the country where the Contract is to be performed.

13. Unless otherwise specified in this Contract, Contractor shall neither seek nor accept instructions regarding the Work from any government or from any authority external to the GS/OAS. During the period of this Contract, Contractor may not engage in any activity that is incompatible with the discharge of Contractor's obligations under this Contract. Contractor must exercise the utmost discretion in all matters of official business for GS/OAS. Contractor may not communicate at any time to any other person, government, or authority external to GS/OAS any information known to him by reason of his association with GS/OAS which has not been made public, except in the course of the performance of Contractor's obligations under this Contract or by written authorization of the Secretary General or his designate; nor shall Contractor at any time use such information to private advantage. These obligations do not lapse upon Contract termination. Failure to comply with these obligations is cause for termination of this Contract.
14. Unless specifically provided for in this Contract¹ in accordance with CPR Rule 5.13.1, the Contractor may not directly supervise a GS/OAS staff member or direct a project or mission that requires the Contractor to supervise GS/OAS staff members.
15. Contractor shall not openly participate in campaign activities for or otherwise openly support and or promote any candidate for elected positions in the OAS; nor shall Contractor use the facilities of the GS/OAS and/or its staff provided to him under this Contract to support and promote the candidacy of any candidate for an elected position in the OAS.
16. GS/OAS may terminate this Contract for cause with five days notice in writing to the Contractor. Cause includes, but is not limited to: failure to complete the Work in accordance with professional standards or to otherwise deliver conforming goods and services; failure to meet deadlines; conduct which damages or could damage relations between the OAS and a member state; fraudulent misrepresentation; criminal indictment; sexual harassment; workplace harassment; bankruptcy; conduct incommensurate with the requirements for participation in OAS activities; and breach of any of the provisions of this Contract.
17. Either party may terminate this Contract for unforeseen circumstances by giving at least thirty days notice in writing to the other. Unforeseen circumstances include, but are not limited to, modifications to the Program-Budget of the OAS; lack of approved funds in the OAS Program-Budget for the corresponding program or project; failure of a donor to provide fully the specific funds which were to finance this Contract; an act of God; and the Secretary General's or a member state's desire to discontinue the Work.
18. In the event this Contract is terminated with or without cause, Contractor shall submit to GS/OAS all of the Work completed and shall receive payment for only that portion of the Work completed to the satisfaction of GS/OAS up until the date of termination.
19. Contractor certifies that:
 - a) Neither the Contractor nor any of its senior officers and employees, on the date of the signing of this Contract, is a relative of any GS/OAS staff member above the P-3 level or of a representative or delegate to the OAS from an OAS Member State. The term "relative" includes spouse, son or daughter, stepson or stepdaughter, father or mother, stepfather or stepmother, brother or sister, half-brother or half-sister, stepbrother or stepsister, father or mother-in-law, son or daughter-in-law, brother or sister-in-law.
 - b) He is not incompetent to enter into this Contract, is not on trial in a criminal court of any of the member states, and has never been convicted of a felony or of any crime involving dishonesty, fraud or theft in any member state.
 - c) Completion of the Work shall not interfere with the completion of work for which he is

¹ Any such provision must comply with the requirements of CPR Rule 5.13.1 in Executive Order No. 05-04, Corr. No. 1 at <http://www.oas.org/legal/english/gensec/EXOR0504CORR1.doc>.

- responsible under any other contract with GS/OAS.
- 20. Contractor shall not employ a staff member of GS/OAS or a relative of a staff member as defined in Paragraph 19 (a) above to perform the Work, nor shall Contractor permit any staff member of GS/OAS or any relative of the staff member, as defined in that Paragraph, to receive any personal financial benefit deriving from this Contract or the Contractor's contractual relationship with GS/OAS.
 - 21. Contractor shall not assign this Contract or any element thereof, without the prior written consent of GS/OAS.
 - 22. Upon written notice by either Party to the other, any dispute between the Parties arising out of this Contract may be submitted to either the Inter-American Commercial Arbitration Commission or the American Arbitration Association, for final and binding arbitration in accordance with the selected entity's rules. The law applicable to the Arbitration proceedings shall be the law of the District of Columbia, USA, and the language of the arbitration shall be English.
 - 23. Nothing in this Contract constitutes an express or implied waiver by GS/OAS of its privileges and immunities under the laws of the United States of America or international law.
 - 24. This Contract shall enter into effect on the date on which it is signed by both Parties. Provided, further, that this Contract shall have no legal effect until it has been signed by both Contractor and a duly authorized representative of the GS/OAS.
 - 25. The law applicable to this Contract is the law of the District of Columbia, USA.
 - 26. This Contract, including Appendixes I-III, constitutes the entire agreement between the Parties, and any representation, inducement, or other statements not expressly contained herein shall not be binding on the Parties and shall have no legal effect.
 - 27. The masculine terms employed in this Contract should be understood to apply to males, females and legal persons; singular pronouns should be understood to apply to the plural, when appropriate.

APPENDIX 3

FORMAT 1

ACCEPTANCE OF THE CONTRACTUAL TERMS AND CONDITIONS STATEMENT

General Secretariat of the Organization of American States
1889 F Street, N.W., 4th Floor,
Washington, D.C. 20006
USA

Attention: Department of Procurement Services

Subject: BID 04/16 – ANNUAL AUDIT OF GS/OAS ACCOUNTS AND
FINANCIAL STATEMENTS FOR THE YEARS ENDING DECEMBER 31, 2016 - 2018

I _____, representative of _____ (*Bidder's name*), declare that _____ (*Bidder's name*) has read, understood and accepted the Contractual Terms and Conditions as per Appendix 2 of the Request of Proposals of BID 04/16.

Sincerely,

APPENDIX 3

FORMAT 2

CONFLICT OF INTEREST STATEMENT

General Secretariat of the Organization of American States
1889 F Street, N.W., 4th Floor,
Washington, D.C. 20006
USA

Attention: Department of Procurement Services

Subject: BID 04/16 – ANNUAL AUDIT OF GS/OAS ACCOUNTS AND
FINANCIAL STATEMENTS FOR THE YEARS ENDING DECEMBER 31, 2016 -
2018

I _____, representative of _____ (*Bidder's name*),
declare that _____ (*Bidder's name*) does not fall under the following prohibitions:

- a) A staff member of GS/OAS;
- b) Any person who has held the post of Secretary General or Assistant Secretary General, or a position of trust unless the contract is approved by the Secretary General or the Chief of Staff of the Secretary General;
- c) Any delegate, diplomatic representative, or other government employee of an OAS Member State;
- d) Any relative of a GS/OAS staff member above the P-3 level or a relative of any other GS/OAS staff member who has authority to issue the subject contract;
- e) Any relative of a representative or delegate of a Member State to the OAS;
- f) Any person who has entered into a performance contract terminated by GS/OAS for cause under Chapter 8 of the Performance Contract Rules;
- g) Any person employed by an institution that is receiving funds from the GS/OAS as part of a GS/OAS project, except in those cases where the employee is on leave without pay from that institution;
- h) Any person who is legally incompetent; any person who is on trial in a criminal court of

any OAS Member State; or any person convicted of a serious criminal offense in one of the Member States;

- i) Any person who has defaulted on and/or failed to perform satisfactorily an existing or previous performance contract or procurement contract with GS/OAS;
- j) Any person who does not have a valid visa to work in the country where the performance contract is to be performed and who cannot obtain one prior to the contract initiation date;
- k) Any elected official of an OAS Organ, unless the performance contract is not for or in relation to the organ on which the official serves.

Sincerely,

APPENDIX 3**FORMAT 3****COMERCIAL REFERENCES**

Nº	Name of the Company	Telephone, Address and e-mail address	POC	Description of the Consultancy	Duration of the project (mm/yyyy – mm/yyyy)
1					
2					
3					
4					
5					