



Invitation to Tender for Annual Auditing services

Closing date for receipt of tender: 23rd September 2022

Introduction

Shine is a national organisation providing information and support for people affected by mental health difficulties. We support **individuals** and **family members** through:

- individual and group work,
- training and education led by professionals and peers (people with lived experience of mental health difficulties or people who have lived experience of supporting a family member or relative).

We are the only national mental health organisation specifically founded to help all family members.

Our vision is an Ireland where all those with mental health difficulties have the right to recovery and the opportunity to achieve the best quality of life.

Requirements and other considerations

Shine is seeking to engage an experienced **Auditing Services Supplier** who will provide the full range of auditing services required to fulfil its statutory obligations, to comply with relevant accounting and reporting standards and best practice. The organisations year-end is 31st December and would be envisaged to have sign-off no later than 31st March of the following financial year.

Your responsibility will be to report to Shine Audit and Risk Committee (ARC) on the below-listed matters, in accordance with the Companies Act 2014, whether, in your expert opinion the financial statements:

- Give a true and fair view of the assets, liabilities and financial position of the company as at 31 December in the relevant year and of the net movement in funds for the financial year then ended; and
- Have been properly prepared in accordance with generally accepted accounting practice in Ireland, specifically the Statement of Recommended Practice (SORP) for charities; and
- Have been properly prepared in accordance with the requirements of the Companies Act 2014, Charities Act 2009, Charities Regulatory Authority (CRA) guidance and any other relevant legislation.

In addition, based on the work undertaken in the course of the audit, you will have a statutory duty to report whether, in your opinion;

- The information given in the directors' report is consistent with the financial statements; and
- The directors' report has been prepared in accordance with the Companies Act 2014.

Annual Auditing Services required:

The range of services for which the successful supplier may be responsible include, but are not restricted to:

1. Auditing

- Conduct an annual financial audit of Shine in accordance with the relevant standards applicable in Ireland and applicable law.
- Identify and assess the risks of material misstatement of the financial statements.
- Design audit procedures that are appropriate to the internal controls relevant to the audit.
- Evaluate the appropriateness of accounting policies used.
- Conclude on the appropriateness of the directors' use of the going concern basis for the preparation of the accounts.
- Evaluate and advise on the overall presentation, structure and content of the financial statements.
- Identify if other information (non-financial) included in the annual report is materially consistent with the financial statements.

2. Communication

- Promote effective two-way communication between the CEO, board of ARC, and the auditor/it's representatives.
- Carry out a pre-audit meeting to discuss the forthcoming audit.
- Provide an overview of the planned scope and timing of the audit.
- Conduct a follow-up meeting, post audit, to discuss any significant findings.
- Confirm, in writing, matters discussed and any agreed actions.
- Maintain frequent communication regarding both auditing and other matters.
- Present/review draft audited accounts with Shine's finance and audit subgroup and board, including any audit findings, as and when required.

Duration of contract: The contract will commence for year ended 31 December 2022 for a five-year period, subject to the services being satisfactorily delivered each year, and the option for Shine to end the contract should this not be the case.

Geographic location: Republic of Ireland.

Expressions of Interest

Expressions of interest should be submitted and contain the following information:

- Name, address, telephone number, and email address of the organisation and the main contact.
- Outline the approach and methodology to undertake the assignment.
- An outline of the proposed approach to conduct the audit.
- Detailed experience in this field as noted in the tender requirements.
- Examples of services provided in this area and your ability to effectively manage the review process.
- A detailed breakdown of the proposed fee (including VAT).
- Details of two relevant references for contracts undertaken within the last three years in this area (We will not contact your references without prior knowledge).

Closing date for receipt of proposals:

Proposals should be submitted by Friday 23rd September to Tenders@shine.ie.

Tender Evaluation Process

Scoring mechanism

The purpose of these criteria is to determine whether a Tenderer has the necessary skills, expertise, and professional capacity to carry out the task. Tenderers must provide evidence in the submission of skills, expertise, and professional capacity.

CRITERIA	MARKS AVAILABLE
Knowledge of Section 39 organisations and the charity sector	20
Understanding Shine's audit requirements and approach to audit	25
Compliance with SORP and quality of audit work	20
Capacity of your firm and access to relevant personnel	15
Value for money	20
TOTAL	100

Scoring Methodology

Score	Meaning	Interpretation
100-85	Excellent	An excellent response demonstrating excellent understanding, offering assurance. Strongly supported tender.
84 - 70	Very Good	A very good response demonstrating very good understanding, offering assurance.
69-55	Good	A good response demonstrating good understanding, offering assurance. Well-supported tender.
Less than 55	Unsatisfactory	Response demonstrates a limited understanding with limited or insufficient or no detail with a risk of non-delivery.

Shine has the right to request the preferred Tenderer to attend a presentation meeting to verify the contents of their proposal. If this is deemed unsatisfactory and does not meet the needs of the organisation, Shine will then proceed to select the next highest ranked tenderer.

General tendering information

Software packages used by Shine

Shine currently uses Tas Books for its day-to-day accounting records for all transactions. It also uses Sagepay payroll to manage monthly payroll. Salesforce is used as the organisation's CRM system.

General Data Protection Regulation

In your role as Shine's auditing services supplier you may need to obtain, use, process, or, in certain circumstances, disclose personal data belonging to Shine. The successful applicant will be expected to sign a data processing agreement with Shine and manage any data shared in a manner that is compliant with the GDPR.

Retention of access to Shine's records

During the course of your work with Shine you will have access to various documentation. You will be required to only take away copies of any documentation required for audit purposes and any such documentation must be destroyed after 7 years, with the exception of documentation that is agreed to be of continuing significance.

Conflict of Interest

Tenderers must disclose in their submissions details of any circumstances, including personal, financial, and business activities that will, or might, give rise to any conflict of interest associated with this proposal.

Costs

Shine will not be liable in respect of any costs incurred by Tenderers in the preparation of tenders.

Tax Clearance

The successful tenderer must provide a valid Tax Clearance issued by the Irish Revenue Commissioners for the duration of the contract.