

TERMS OF REFERENCE FOR THE SELECTION OF AN EXTERNAL AUDITOR

Description: Selection of an external auditor (first-level controller), to carry out external audit work for a European project of the Interreg Next Med programme.

Project title: Mediterranean Pathway for Circular Textiles

Acronym: MATRIX

Project number: A_T_2.4_0289

Project duration: 30 months

Start date: 30/09/2025

End date: 19/03/2028

Contracting entity: Catalan Fashion cluster (MODACC)

Total eligible direct costs for MODACC: 363.000€

The purpose of this call for tenders is to select an external auditor (FLC) responsible for auditing expenditures incurred by the **Catalan Fashion Cluster (MODACC)**, within the framework of the project **MATRIX-Mediterranean Pathway for Circular Textiles**, co-funded by the European Union under the Interreg NEXT MED Programme.

The audit will be carried out by an organization or an independent expert registered in the Official Register of Auditors (ROAC).

The audit will cover the entire implementation period of the MATRIX project.

Description of the Catalan Fashion Cluster

MODACC is the Catalan Fashion and Textile Cluster, an organization that brings together companies, technology centres, and stakeholders from across the textile-fashion value chain in Catalonia with the aim of boosting the sector's competitiveness and strategic transformation. As an accredited cluster and a member of ACCIÓ's cluster network, MODACC acts as a platform for business cooperation and as a driving force behind projects in innovation, sustainability, and internationalisation.

The organisation develops collective initiatives that address the current challenges of the sector, particularly in areas such as digitalisation, the green transition, talent development, and access to new international markets.

With more than 150 member companies and a solid track record in managing European, national, and regional projects, MODACC has the technical and organisational capacity to lead high-impact initiatives. Within the framework of the present project, MODACC assumes the role of coordinator, ensuring strategic coherence, the involvement of relevant stakeholders, and the transfer of results to the wider sector.

Tasks of the Auditor

- Verify the expenditures declared by MODACC in accordance with Interreg NEXT MED audit guidelines and national eligibility rules, using the mandatory financial reporting and expenditure verification templates provided by the programme;
- Verify the compliance with applicable rules.
- Verify the adequacy of supporting documentation.
- Provide all required audit deliverables.

Audits timeline

#	Period covered		Deadline for expenses declaration (MODACC)	Deadline for the audit (*)	Deadline for final report submission to the Managing Authority
1	0-6	20/09/25 - 19/03/26	19/04/26	30/04/26	19/05/2026
2	7-12	20/03/26 - 19/09/26	19/10/26	30/10/26	19/11/2026
3	13-18	20/09/26 - 19/03/27	19/04/27	30/04/27	19/05/2027
4	19-24	20/03/27 - 19/09/27	19/10/27	30/10/27	19/11/2027
final	25-30	20/09/27 - 19/03/28	19/05/28	30/05/28	19/06/2028

(*) the duration of the audit will be agreed between MODACC and the auditor.

Eligibility requirements

The external auditor must accomplish the following criteria:

- To be registered in the Official Register of Auditors (ROAC).
- Demonstrate experience in auditing EU-Funded projects, especially in Interreg, ENI CBC MED or other similar cross-border funds.
- Excellent written in English (all audit deliverables must be submitted in English).

Evaluation criteria

Technical criteria (competence and qualifications): 50%

Financial offer: 50%

Submission procedure

Applications can be submitted to the following email address: vacancies@modacc.cat by January 12th 2026 at 23:59