

Terms of Reference (ToR)

External Auditor – EmpowerNEET MED Project

1. Background

Business Consultancy and Training Services (BCTS) is a Lebanese consultancy and training organization funded in 2002, with extensive experience in organizational development, skills development, and the implementation of EU-funded and international projects. BCTS is a partner in **EmpowerNEET MED**, an Interreg NEXT MED project aimed at empowering young people Not in Employment, Education, or Training (NEETs) through skills development, employability pathways, entrepreneurship, and the promotion of the Social and Solidarity Economy (SSE). In line with the financial management and control requirements of the Interreg NEXT MED Programme, BCTS seeks to contract an External Auditor to carry out expenditure verification and compliance checks for project activities implemented in Lebanon.

2. Project Overview

Project Title: *EmpowerNEET MED – Upskilling NEETs through Social and Solidarity Economy*

Programme: **Interreg NEXT MED Programme (2021–2027), co-funded by the European Union**

Project Reference Number: **A_T_3.1_0156_EmpowerNeet**

Project Duration: *October 2025 – April 2028 (30 months)*

Lead Partner: An-Najah National University (ANNU) – Palestine

Project Partners: Catalan Fund for Development Cooperation - FCCD (Spain), Social Action and Innovation Centre - KMOP (Greece), Business Consultancy and Training Services - BCTS (Lebanon), Centre Tunisien pour l'Entrepreneuriat Social - TCSE (Tunisia), Coopérative d'Activité et d'Emploi - CDE PP (France)

Contracting Partner for this ToR: Business Consultancy and Training Services (BCTS) – Lebanon

Total Project Budget : EUR 2,300,500.00

EU Contribution (89%): 2,047,445.00

EmpowerNEET MED is implemented across six Mediterranean countries and aims to enhance employability, entrepreneurship, and social inclusion of young people Not in Employment, Education, or Training (NEETs). The project delivers integrated capacity-building programmes,

job-shadowing and mobility actions, entrepreneurial support, and policy-oriented activities, with a strong focus on the Social and Solidarity Economy (SSE) as a driver for inclusive and sustainable development across the Mediterranean region.

3. Objective of the Assignment

The objective of this assignment is to appoint an **External Auditor** to verify expenditures incurred by **BCTS (Lebanon)** within the framework of the EmpowerNEET MED project, ensuring:

- Compliance with **Interreg NEXT MED Programme rules and applicable national eligibility regulations**
- Accuracy, completeness, and traceability of financial documentation
- Coherence between declared expenditures, approved budget lines, and implemented project activities as defined in the Application Form and Grant Contract
- Transparent and accountable use of European Union funds

4. Scope of Work

The External Auditor shall perform expenditure verification and compliance checks covering only the expenditures incurred by BCTS in Lebanon, in accordance with Interreg NEXT MED requirements.

The scope of work includes, but is not limited to:

- Verification of the eligibility and accuracy of expenditures declared by BCTS
- Review of supporting financial documents and audit trail
- Verification of compliance with EU, programme, and national financial rules
- Verification of coherence between declared costs, approved budget lines, and implemented activities
- Identification of financial risks, inconsistencies, non-compliance issues, or areas requiring corrective action
- Coordination with BCTS financial and project teams to obtain clarifications and additional supporting documentation, as needed

5. Deliverables and Indicative Timeline

The auditor shall deliver:

- **Number of expenditure verification reports: 5**
- **Reporting language: English**

- **Reporting format:** Mandatory Interreg NEXT MED expenditure verification templates

Indicative timeline:

- **Project period covered:** October 2025 – April 2028
- **Reporting deadlines:** 30 days after the end of the semester

Each expenditure verification assignment shall be completed within an **agreed timeframe not exceeding five (5) weeks** from the date of receipt of complete and validated supporting documentation.

The External Auditor shall ensure consistency and quality across all expenditure verification reports throughout the project duration.

6. Profile and Qualifications

6.1. Eligibility

- A registered audit firm or an individual Certified Public Accountant (CPA) legally authorised to perform audits in Lebanon
- Ability to issue valid tax invoices and comply with Lebanese tax regulations

6.2. Experience and Technical Capacity

- Proven experience in auditing EU-funded and/or international donor-funded projects
- Experience with Interreg, ENI, ENPI, IPA, CBC, or similar EU cooperation programmes is considered an asset
- Solid knowledge of:
 - EU financial regulations and eligibility rules
 - Public procurement compliance
 - Audit trail and documentation requirements imposed by the European Commission
- Application of internationally recognized auditing standards (e.g. ISA, INTOSAI)

6.3. Professional Accreditation (Preferred / Advantageous)

The following accreditations and qualifications will be considered an advantage and may strengthen the technical evaluation of the applicant, **but are not mandatory**:

- Registration with the Lebanese Association of Certified Public Accountants (LACPA); and/or
- Previous training or certification as an Interreg / EU expenditure verifier; and/or

- Any other nationally or internationally recognized audit, accounting, or financial control accreditation relevant to EU-funded projects.

6.4. Conflict of Interest

The External Auditor must declare the **absence of any conflict of interest** that could affect the impartiality, independence, or objectivity of the audit assignment.

7. Contract Terms

- **Contract Type:** Consultancy contract (not an employment contract)
- **Duration:** Covering the EmpowerNEET MED project implementation period
- **Duty Station:** Lebanon
- **Budget:** No ceiling (price-based competition)
- **Currency:** EURO
- **Payment Terms:** Payments will be made based on approved deliverables and invoices, in accordance with Interreg NEXT MED Program rules
- **Confidentiality:** The auditor shall maintain strict confidentiality regarding all financial, contractual, and project-related information accessed during the assignment

8. Application Procedure

Applicants shall submit the following:

- Technical offer
- Financial offer
- Legal and professional documents (registration, CPA license, tax certificates)
- Declaration of absence of conflict of interest

Submission method:

- Email and/or sealed envelope

Submission email/address: emilio.zaccour@bctslb.com / elie.hallassou@bctslb.com / bcts@bctslb.com

Submission deadline: March 12, 2026, COB

BCTS reserves the right to request clarifications or additional supporting documents from applicants during the evaluation process.

Incomplete applications may be rejected.

9. Evaluation Criteria

Applications will be evaluated based on technical quality and financial competitiveness.

- **Technical Evaluation (70%):** Relevant experience, understanding of EU/Interreg rules, proposed methodology, and professional qualifications.
- **Financial Evaluation (30%):** Cost competitiveness and overall value for money.

Total Score: 100%

10. Compliance and Disclaimer

The External Auditor shall comply with all applicable data protection legislation, including the **General Data Protection Regulation (EU) 2016/679 (GDPR)**, when handling any personal or sensitive data.

BCTS applies equal opportunity and non-discrimination principles.

This assignment is funded by the European Union under the Interreg NEXT MED Programme.

The content of this Terms of Reference is the sole responsibility of the EmpowerNEET consortium and does not necessarily reflect the views of the European Union or the Programme management structures.