**Non-profit organization "Fund for Development of Economics and Direct Investments of the Chukotka Autonomous Region"**

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| **APPROVED**  by the Fund  Council Minutes of the meeting No. 3  of February 20, 2017 |

**The procedure for selecting an audit organization**

Anadyr

2017

1. GENERAL PROVISIONS

1.1. This Procedure regulates the requirements for audit organizations and the procedure for their selection for the mandatory audit of the annual accounting (financial) statements (hereinafter - audit) of the Non-Profit Organization "Fund for the Development of Economics and Direct Investments of the Chukotka Autonomous Region".

1.2. The following terms are used in this Procedure:

Auditor's report - an official document intended for users of the financial statements of the Fund, containing the opinion of the auditing organization (auditor) expressed in the prescribed form on the reliability of the financial statements of the Fund;

Audit organization (auditor) - a commercial organization (individual entrepreneur), which is a member of one of the self-regulatory organizations of auditors;

Accounting (financial) reporting - the reporting provided by the Federal law from December, 6th 2011 № 402-FZ "On accounting" or regulatory acts issued in accordance with it, as well as similar reporting on the composition, provided for by other federal laws or regulatory acts issued in accordance with them;

Notification - information posted on the official website of the Fund on the selection of an audit organization (auditor) for the mandatory audit of the annual financial statements of the Fund;

Competition - a competition for the right to conclude an audit of the annual financial statements of the Fund;

The competitive commission is a collegial body formed to conduct the competition;

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The organizer of the contest is the Fund;

The official website of the Fund is the official website of the Fund in the information and telecommunication network "Internet" www.fond87.ru;

The Applicant is an auditing organization (auditor) who has submitted an application in accordance with this Procedure about the intention to participate in the tender;

The winner of the competition is an audit organization (auditor), who offered the best conditions for the implementation of the Fund's audit agreement;

The Board of the Fund is the supreme collegiate governing body of the Fund;

The participant of competition - the auditor organization (the auditor) admitted to participation in competition;

Fund - Non-profit organization "Fund for the Development of Economics and Direct Investments of the Chukotka Autonomous Region".

Other concepts and terms used in this Procedure are applied in the values ​​determined by federal legislation and regulatory legal acts of the Chukotka Autonomous Region.

1.3. The basic principles of the organization and conduct of the competition are equal conditions for all candidates - openness, transparency and competitiveness of all participants.

2. REQUIREMENTS FOR SELECTION

2.1. Selection of the audit organization is carried out in compliance with the following requirements:

1) conducting the selection at least once every five years;

2) placement of all information on the selection of audit organizations on the Fund's official website;

3) publication by the Fund of the notice of the selection no later than 30 (thirty) calendar days before it is held;

4) conclusion of a contract with an audit firm within a period not later than 20 (twenty) calendar days from the date of the end of the selection.

3. ORGANIZATION OF THE COMPETITION

3.1. The organizer of the contest:

1) takes a decision on holding a tender;

2) develops and approves competitive documentation, if necessary, make changes to it;

3) determines the date, time and place of the competition;

4) accepts, registers and stores applications for participation in the competition;

5) issues the issue of forming a competitive commission for consideration by the Council of the Fund;

6) organizes the work of the competitive commission;

7) provides information support for the conduct of the competition;

8) decides on the refusal to hold a tender.

3.2. The competition commission is formed in the number of five persons in the following composition:

1) the chairman of the competitive commission - a representative of the Fund Board or founders of the Fund;

2) the members of the competition commission in the number of four persons - representatives of the Fund Council and the founders of the Fund;

3) secretary of the competitive commission - director of the Fund (with the right of deliberative vote). It is not recommended to include in the tender commission persons responsible for the organization and conduct of accounting and (or) preparation of accounting (financial) statements that are subject to audit.

3.3. The membership of the competition commission is approved by the Council of the Fund.

3.4. The competitive commission:

1) makes the decision on admission (or refusal in admission) of applicants for participation in competition;

2) examines, assesses and compares applications for participation in the competition, draws up and signs appropriate protocols;

3) determines the winner of the competition, takes decisions on the results of the competition.

3.5. The meeting of the competitive commission is eligible (has a quorum), if at least 2/3 of the total number of members of the tender committee participated in it. The decisions of the competitive commission are taken by a simple majority of votes of the members of the tender committee present at the meeting. If the votes are equal, the vote of the chairman of the competitive commission is decisive.

4. REQUIREMENTS TO PARTICIPANTS OF THE COMPETITION

The competition is open to legal entities and individual entrepreneurs entitled to carry out the audit activity that is the subject of the tender in accordance with the legislation of the Russian Federation and claiming to conclude a service agreement, as well as meeting the following requirements:

1) the requirements established by Federal Law No. 307-FZ of 30 December 2008 "On Auditing" with amendments;

2) the absence in the Federal Law No. 44-FZ of April 5, 2013, "On the contract system in the procurement of goods, works, services to ensure state and municipal needs" (hereinafter - the Law on the contract system) with changes in the register of unscrupulous suppliers (contractors, Performers) of information on the audit organization, including information on the founders, members of the collegial executive body, a person performing the functions of the sole executive body of the audit organization;

3) the requirements specified in clause 1 of Article 31 of the Law on the Contract System;

4) experience in conducting annual audit of financial statements of non-profit organizations.

5. PROCEDURE FOR PUBLISHING INFORMATION ABOUT COMPETITION, TERMS OF CONDUCTING THE COMPETITION

5.1. The organizer of the competition will notify the organizers of the tender no later than 30 calendar days before the deadline for accepting applications on the official website of the Fund.

5.2. The notice of the tender must contain:

1) the name, location, postal address, e-mail address, contact phone number of the tender organizer;

2) information on the subject of the competition;

3) the time, place and procedure for granting tender documentation;

4) the date, time and place of the beginning and end of the receipt of applications for participation in the competition;

5) date, time and place of opening of envelopes with applications;

6) date, time and place of consideration of applications;

7) date, time, place of evaluation, comparison of applications and summing up the results of the competition;

8) other information on the decision of the organizer of the competition.

5.3. The tender documentation must contain:

1) the subject of the competition;

2) the procedure for providing tender documents, explanations for it, introducing changes to the bidding documents, the procedure for refusing to hold a tender;

3) requirements to the participants of the competition;

4) the requirements for the composition and form of the application for participation in the tender, the procedure for submitting it for participation in the tender, introducing changes to it and withdrawing, the list of documents attached to the application for participation in the tender;

5) the initial maximum price of the contract (the cost of audit of the annual accounting (financial) reporting of the Fund);

6) the terms of rendering services for the audit of the annual financial statements of the Fund;

7) the criteria for evaluating and comparing the applications of tender participants;

8) the procedure for evaluation and comparison of applications for participation in the competition;

9) the procedure for concluding a contract;

10) draft contract;

11) other information at the discretion of the organizer of the competition.

5.4. The information contained in the tender documentation must comply with the information specified in the notice of the tender.

6. PROCEDURE FOR SUBMISSION OF APPLICATIONS FOR PARTICIPATION IN THE COMPETITION

6.1. Applicants have the right to submit applications for participation in the competition from the first day of placement of the notice of the tender.

6.2. The applicant shall submit an application for participation in the competition on time and in the form established by the bidding documents.

6.3. Applications for participation in the tender, filed by applicants and registered by the organizer of the contest, are kept with the organizer of the competition along with information on registration. The organizer of the competition is responsible for the safety of the submitted documentation.

6.4. Applications for participation in the competition are submitted in a sealed envelope, indicating the name of the applicant and the postal address, as well as the name of the competition for which such application is submitted.

6.5. Envelopes with applications received by the tender organizer after the deadline for accepting applications specified in the tender notice are not opened and returned to the applicant at the address indicated on the envelope.

6.6. In the event that no applications are submitted at the end of the application submission period, by the decision of the contest organizer the competition is recognized as failed. In the event that at the end of the application submission period only one application is submitted, the envelope with such application is opened and the specified application is considered in the order established by this Procedure for opening and consideration of applications.

7. PROCEDURE OF OPENING ENVELOPES WITH APPLICATIONS

7.1. Opening of envelopes with applications for participation in the tender is made within the time period established in the notice of the tender.

7.2. At opening of envelopes with applications for participation in the tender, the opening of envelopes with applications is announced and entered into the protocol: the name of the applicant, information on the documents included in the application for participation in the tender, in accordance with the requirements of the tender documentation.

7.3. The Protocol of opening envelopes with bids shall be signed by all those present at a meeting of members of the competition Committee.

7.4. Protocol of opening of envelopes with applications is available on the official website of the Fund within three business days following the day of signing the Protocol.

8. PROCEDURE FOR CONSIDERATION OF APPLICATIONS FOR PARTICIPATION IN THE COMPETITION

8.1. The Bid Evaluation Committee shall review the applications for compliance with the requirements established by the tender documentation within the time period established by the notification on the tender, verify the reliability of the information contained in the submitted documents, as well as the applicants' compliance with the requirements set forth in Section 4 of this Procedure.

8.2. Based on the results of consideration of applications for participation in the contest, the commission decides on admission or refusal to admit the applicant to participate in the competition.

8.3. The grounds for refusal to admit the applicant for participation in the tender are:

1) the discrepancy of the application with the requirements established by the tender documentation;

2) submission of documents containing inaccurate information;

3) incompatibility of the applicant with the requirements established in Section 4 of this Procedure.

8.4. In the event that, based on the results of consideration of applications for participation in the competition, only one application is allowed, the competition is recognized as valid and the contract is concluded on the conditions contained in the single application.

8.5. In the event that, based on the results of consideration of applications for participation in the tender, none of the applications is allowed to participate in the competition, the competition is recognized as failed.

8.6. When considering applications, all information is entered in the protocol of consideration of applications, which is signed by all the members of the competitive commission present at the meeting. The Minutes of consideration of applications are posted on the official website of the Fund within three working days following the date of signing the protocol.

9. PROCEDURE FOR EVALUATION OF APPLICATIONS AND DEFINITIONS OF THE COMPETITION WINNER

9.1. The tender commission, in order to identify the bidder who offered the best conditions for the performance of the contract, and within the time period established by the notice of the tender, evaluates the bids of the bidders in accordance with the criteria for evaluating bids specified in clause 9.2 of this section.

9.2. The evaluation of the bids of the contestant is made according to the following criteria, the sum of the significances of which is 100%:

1) the price of the contract, which is understood as the cost of the services of the audit organization and the costs of sending and living the auditor (s) to the location of the audit of Anadyr, Chukotka and back. The significance of this criterion is 35% of the sum of the significance of all criteria for evaluating applicants' applications.

2) experience in the implementation of audit activities, which is understood as the number of years of audit activity, as well as experience in auditing the annual accounting (financial) reporting of non-profit service organizations in the market of audit services. The significance of this criterion is 35% of the sum of the significance of all criteria for evaluating applicants' applications.

3) The term of the audit, which is understood as the proposed deadline for the audit, including the deadline for the preparation of the audit report. The significance of this criterion is 30% of the sum of the significance of all criteria for evaluating applicants' applications.

9.3. The procedure for awarding scores to applications of tender participants in accordance with the evaluation criteria established in clause 9.2 of this section is established by tender documentation.

9.4. Based on the results of the evaluation of applications for participation in the competition, the competition commission assigns to each application for participation in the competition a serial number in the order of decreasing the amount of awarded points. An application for participation in the contest, which was awarded a higher number of points on the results of the examination, is assigned the first number. In the event that several applications for participation in the competition are awarded the same number of points, a smaller sequence number is assigned to the application for participation in the competition, which was received earlier.

9.5. The winner of the competition is the participant, who received the highest number of points and whose first entry is assigned to the application for participation in the competition.

9.6. When evaluating applications, all information is entered into the evaluation protocol and the winner's contest, which is signed by all the members of the competitive commission who are present at the meeting. The protocol is posted on the official website of the Fund within three working days following the day of signing the protocol.

9.7. The protocol for evaluating bids and determining the winner of the competition shall contain:

1) information on tender participants and their proposals in accordance with the criteria for evaluating applications;

2) the decision of the tender commission on assigning bids to the tender participants for each of the specified evaluation criteria;

3) the amount of points awarded to participants in the contest, ranked by serial numbers awarded to each application, indicating the bidder;

4) the name of the winner of the competition with the details of the requisites;

5) the name of the participant of the competition, the application of which is assigned the second number, indicating the requisites.

9.8. The contract between the winner of the competition and the Fund is signed within a period not later than 20 calendar days from the date of publication of the protocol for evaluating bids and determining the winner of the competition.

9.9. If the winner declines to sign the contract, the contract is signed with the participant of the competition, the application of which is assigned the second number.

9.10. In case of evasion of the participant of the competition, the application of which is assigned the second number from the signing of the contract, the competition is recognized as failed.

9.11. Any bidder has the right to appeal against the decision of the tender commission in accordance with the legislation of the Russian Federation.