



Proposal to City Hall of Chisinau Municipality for the provision of external performance audit for the project “MOVE IT like Lublin — a Chisinau public transport sustainable development initiative”

June 10, 2025

Content

You want to ensure that your business grows healthy and sustainable, that it is competitive, and that it remains agile and resilient in an ever-changing world. We offer an audit tailored to your business, an audit that looks beyond the numbers, and an audit that offers judgment, understanding, and challenge. Your audit.

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Introductory letter

City Hall of Chisinau Municipality

office 25, 83 Ștefan cel Mare și Sfânt Blvd., MD-2012 Chișinău, Republic of Moldova

Date: June 10, 2025

Dear management of City Hall of Chisinau Municipality,

I am pleased to have this opportunity to propose for the external performance audit of the project “MOVE IT like Lublin — a Chisinau public transport sustainable development initiative”.

I want [Forvis Mazars in Moldova](#) to be your audit firm. Auditing is at the heart of our business, and the team I will lead is committed to both providing you with a quality audit and ensuring that the experience will be positive and rewarding for you. More details on the audit services offered can be found in section 3 "A personalised approach to your audit".

[Forvis Mazars in Moldova](#) is the most suitable choice because it offers:

- An audit that adds value and is tailored to your needs – we will provide a professional audit that goes beyond legal obligations to consider key strategic risks for your business, providing insights and challenges to help the Institution prepare for the future.
- A highly qualified team - the experts we have chosen have deep knowledge and experience in the financial services sector, as well as in other sectors supervised by the National Bank of Romania;
- Global presence with strong accreditation in the financial services industry - our team will bring added value to the mission through the international experience gained.
- Fair and transparent audit fees – reflecting our desire to work with the Institution without compromising the quality of our services
- A partnership based on transparency and a firm commitment to providing customized solutions to meet your needs.

Other aspects

This offer is valid for 60 calendar days and is based on the preliminary information received as well as on our previous experience in similar projects. We are open to adjusting our offer according to changes that may occur after sending this offer or any additional information provided.

I want [Forvis Mazars in Moldova](#) to be right for you. My goal is to build a valuable and lasting professional relationship with you for the benefit of all stakeholders. If appointed, I give you my personal commitment that you will receive the highest quality service and a first-class audit.

Yours sincerely,

Vera Baci
Partner Audit

Understanding your business and needs

Understanding your business and what you need from us allows us to focus our global expertise to provide you with a first-class audit now and as you grow.

Understanding your business and needs

Forvis Mazars in Moldova is a company specialized in providing audit and verification services, with over 5 years of experience in the field. We understand that your main needs include:

- **Industry trends:** Legislative changes and regulations in the tax and financial field, which directly influence compliance and financial reporting.
- **Current market position and performance:** Forvis Mazars in Moldova is recognized for its expertise in auditing projects financed from European funds and other external sources.
- **Key risks for the business:** Effectively managing compliance with international and national requirements, maintaining a strong reputation in the industry, and adapting to technological changes in auditing.

How we will respond

No audit should be standard. We offer a personalized approach that starts and ends with your business, risks, needs and challenges. Your audit will benefit from:

- **Smooth transition:** Open and effective collaboration to facilitate the integration of our teams and processes.
- **Robust approach:** Applying a clear methodology that responds to the identified requirements and risks.
- **Responsive team:** Specialists with extensive expertise in auditing EU-funded projects, providing valuable insights and constructive challenges.
- **Clear and effective communication:** Transparency at all stages of the audit process and active stakeholder involvement.
- **Fair and transparent rates:** Services tailored to your needs, without compromising quality.

We offer:

- a smooth transition;
- a robust audit approach;
- a responsive audit team with the necessary technical capacity and experience to provide constructive information and challenges;
- clear and effective communication with all stakeholders; and
- a fair and transparent tax.

How we have responded to your needs

Based on our previous collaboration, we have demonstrated that we understand your business and needs, as well as areas where improvements can be made:

- **Identification of risks:** We analyzed the critical risks of the funded projects, providing constructive recommendations for improving internal processes.
- **Compliance recommendations:** We have provided assistance in complying with European regulations, ensuring the eligibility of expenses and compliance with contractual conditions.
- **Ongoing support:** Throughout the collaboration, we maintained open communication and provided practical solutions to the challenges encountered.

A personalised approach to your audit

A focus on the main risk areas. Integrated audit platform for efficient auditing. Incessant communication. No surprises regarding the findings.

Our approach to auditing

The purpose of this engagement is to carry out a performance audit of the project “MOVE IT like Lublin — a Chisinau public transport sustainable development initiative”, with a specific focus on the efficiency, effectiveness, and economy of resource use throughout the implementation period.

The audit objective is to assess:

- whether project expenditures have contributed to the intended outcomes,
- if financial resources were used efficiently, with minimal waste,
- whether internal mechanisms supported effective and economical decision-making.

The performance audit will be conducted in accordance with INTOSAI Performance Auditing Guidelines, relevant EU requirements (including PRAG 2019), and best international practices. Our assessment will focus on the following key components:

- Analysis of project inputs and outputs to determine value-for-money;
- Evaluation of cost-effectiveness across major expenditure categories;
- Assessment of implementation efficiency, identifying delays, duplications or administrative burdens;
- Review of procurement practices for transparency and competitive use of funds;
- Verification of performance indicators and whether they reflect real progress and impact;
- Stakeholder interviews to evaluate perceived effectiveness and relevance of activities;
- Identification of systemic inefficiencies or resource misallocations;
- Recommendations for optimizing budget allocation and maximizing development results.

The findings will support Chisinau and Lublin City Halls in enhancing transparency, accountability, and efficiency in project execution. The final report will include actionable recommendations to strengthen governance, optimize resource utilization, and ensure alignment with EU funding requirements and urban development objectives

This audit will be carried out under the supervision and coordination of Ms. Vera Baciú, partner of the audit department.

We plan to carry out verification during **July – September 2025**. The exact period of testing will be agreed between the parties at a later date;

Before the start of our activity, a list of data and information will be sent to the management of the Enterprise that will be necessary on the date when our team will start the verification activity;

The verification reports will be drawn up in Romanian and/or English;

The audit report will be signed by the responsible auditor;

The audit report drawn up may be made public by the Company without any limitation, provided that the meaning of the findings is not distorted;

The submission of our final reports within the agreed deadlines will largely depend on the timely receipt of the requested information;

The reporting set will include:

- Audit report (Base: INTOSAI and PRAG standards) – 2-3 copies in Romanian and/or English, and the electronic version in pdf format.
- Letter to management (recommendations for improving internal policies).

The deadline for issuing final reports is **October 15, 2025** or another date agreed between the parties.

A personalised approach to your audit (more)

Audit planning

This stage is dedicated to understanding the key characteristics of the Company, identifying specific risks and assessing risks in the financial statements taken as a whole and for each significant accounting account; establishing the purpose of the engagement, the deadlines and the format of the supporting documentation necessary to carry out our audit work. In short, planning involves:

- Defining the purpose of the mission;
- Analyzing of accounting data (balance sheet, net asset value, purchase and sales journal, investment portfolio, off-balance sheet items, etc.);
- Analyzing of narrative reports;
- Setting up preliminary meetings with the Company's management and other persons responsible for the relevant processes;
- Defining the audit plan.

Conduct of the audit

- We provide a comprehensive "3E" assessment (Economy, Efficiency, Effectiveness), analyzing costs, operational flows, and outcomes to identify opportunities for optimization and increased impact.
- We conduct independent, evidence-based audits using statistics, interviews, documentation, and international best practices, delivering conclusions that are clear and well-supported.
- Each finding is accompanied by concrete and pragmatic recommendations aimed at saving resources, improving processes, and maximizing public benefit.
- We ensure greater transparency and accountability by delivering tailored reports to stakeholders and facilitating dialogue with decision-makers, including Parliament, Government, media, and citizens.
- Our work is guided by robust methodologies and proven practices, fully aligned with international standards (ISSAI/GAGAS), including thorough planning, risk assessment, quality control, and professional documentation.
- We go beyond reporting—actively monitoring the implementation of recommendations and tracking progress over time.

Strategic Benefit	Client Value Delivered
Cost Reduction	Identifying inefficiencies and eliminating unnecessary expenses.
Process Optimization	Measuring efficiency indicators and providing automation or restructuring suggestions.
Maximized Outcomes	Focusing on goals and impact metrics to enhance effectiveness.
Increased Trust & Credibility	Enhancing transparency, accountability, and public confidence.
Robust Decision-Making Support	Delivering clear reports, actionable recommendations, and dedicated follow-up.

Based on understanding the Company's key characteristics, identifying specific risks and assessing the internal control environment, we will conduct our control tests and detail tests and other detailed procedures on significant accounts, transactions and presentations. The audit approach is set out on the next page.

A personalised approach to your audit (more)

Deliverables and reporting

It goes without saying that a continuous process of exchanging information at each step of our audit with different representatives of the Company is a key factor in the efficiency of the audit process and provides added value to the audit work:

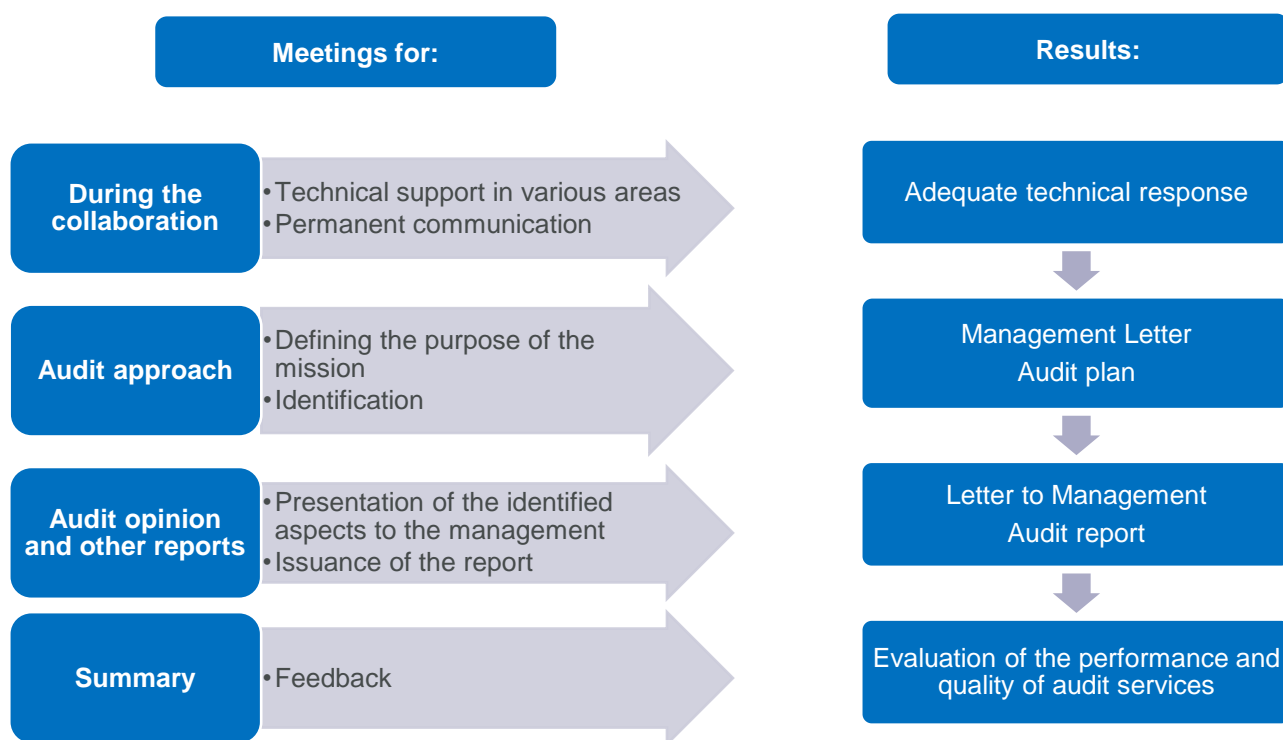
Efficiency: our approach focuses on permanent communication between our team and the Company. We prefer to work with the Company in an open and cooperative manner, exchanging views and discussing issues identified when they arise.

A linen audit process: understanding the Company's activity and effectively integrating our services in the context of organizational constraints are key elements of our approach.

Added value communicating the results of our audit / specific risk improvement points and proposing recommendations / corrective actions / timing of communication for an audit without surprises.

In the table below, we have summarized the documents that will be prepared. Following the various audit phases described above, information meetings will be organised. The objective of these meetings is to obtain feedback on the quality of the audit process and to discuss any issues that may impact future audits. We also use this opportunity to discuss efficiency improvements and other topics of interest.

More details about the communication with the management, the Audit Committee can be found on the following page.



Communication with the Management of the Enterprise

We know that good communication is crucial. We will communicate regularly with your team, at all levels and throughout the year.

Our communication will cover:

- A shared vision of risk assessment to build our audit approach that is tailored to your challenges and risks.

key.

- Information and updates on the internal control framework.
- Detailed work plans and discussions on how working methods can be improved.
- Meetings at the end of each audit cycle to discuss future improvements.

The proposed team

We propose a team dedicated to your audit.

The importance of auditing

At Forvis Mazars, we believe that auditing is essential to the economic foundations of a fair and prosperous world. Auditing has been and remains a profession at the heart of our business. We work for the public interest and, by caring for the organisations we audit and their stakeholders, we contribute to building sustainable businesses for the benefit of society as a whole.

We offer a distinctive, human-centric approach that goes beyond compliance, with an integrated structure that allows us to work seamlessly as one team. We believe that constructive challenge, based on trust and mutual respect, builds trust in the way organizations report to stakeholders.

Our commitment to you.

You need to be confident in the technical ability, certification, and accessibility of the auditors. You expect them to work with you? so that information is efficiently distributed, activities are efficiently coordinated and decisions are made promptly. Do you want your auditors to embrace a constructive, positive challenge culture where a willingness to raise difficult issues is paired with the ability to help the management team better understand what is happening every day within the Institution and suggest ways to improve meaningful processes as the business evolves.

Proposed audit team

Vera Baci will be the partner of the audit mission. Vera will ensure that the planning, coordination and execution of the audit engagement, as well as the audit of the consolidated financial statements.

Vladimir Melnic, Tax and Audit Partner will ensure the review of the quality of the audit file, the correctness of the application of IFRS.

Cicibaba Iuri will oversee the entire audit engagement, coordinating the team's activities and ensuring compliance with professional standards as a coordinating partner.

Terzi Irina will be responsible for carrying out audit procedures, ensuring compliance with international auditing standards and relevant regulations. They will contribute to the analysis and verification of financial statements, ensuring the accuracy and transparency of financial reporting.

Artiom Sclearenco will manage the internal activities of the audit team, including the planning and implementation of internal control procedures. It will ensure that internal audit is carried out effectively and that recommendations for process improvement are properly integrated.

Support specialists

Our audit team will be complemented by our local IT and tax advisory specialists, as appropriate. The detailed CVs of the proposed management team can be found in **Annex A2**.

A lasting relationship: continuity and succession

Team continuity improves the understanding of your business, which reduces audit risk. We are committed to maintaining continuity at the higher levels of the team.

Team continuity is important to you. and for us. However, especially for our larger commitments, it is important to develop and promote team members, and therefore we will develop a continuity plan for your business.

Continuity is also related to training. All staff have an annual training plan to ensure they are trained on Mazars and Taxaco's audit methodology, as well as on developments and issues specific to the financial sectors.

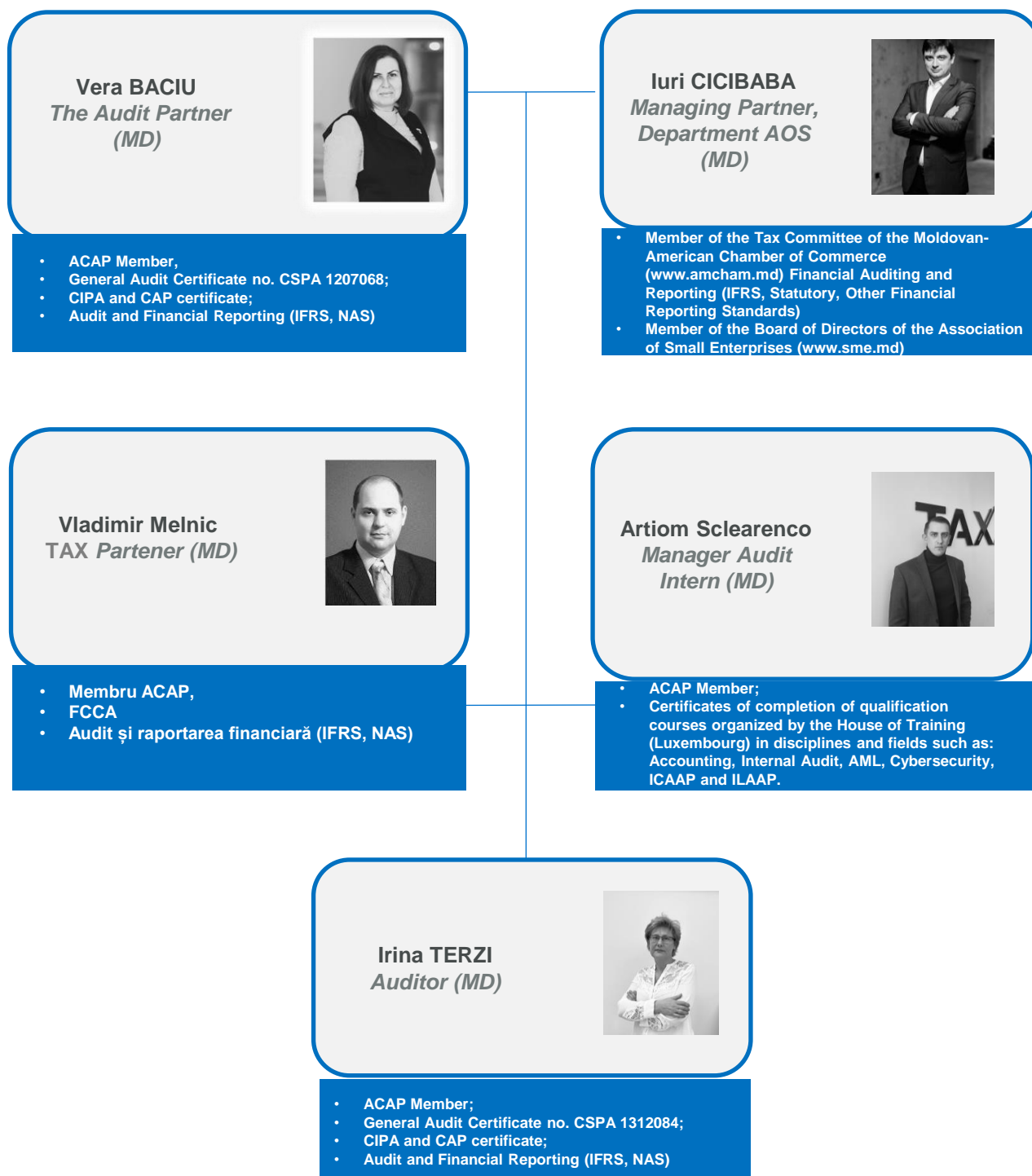
Our audit signature

"With our distinctive, human-centric approach, we offer an enhanced audit experience: one that goes beyond mere compliance and contributes to the development of sustainable businesses, economies and societies."

David Herbinet, Global Head of Audit,
Forvis Mazars

The proposed team

We propose a team dedicated to your audit.



The requested services will be provided under the direct coordination of **Vera Baciú – Audit Partner**.

More details about the proposed team can be found in **Annex A2**.

Credențiale / experiența similară



Compliance audit

ATA Consult SRL has been appointed auditor of the Norwegian Refugee Council for the period 2023-2024. The scope of the audit covers the verification of the activities and accounts of the NRC National Programme and its implementing partners, ensuring compliance with ISA standards, the instructions of the Norwegian lead auditor and the NRC's internal regulations



Compliance audit

ATA Consult SRL has been appointed auditor of SWISS RED CROSS (SRC) for the period 2022-2024.

The scope of our audit covers the projects financed by the Association, implemented by the partner organizations based on the Collaboration agreements according to the Terms of Reference of the Association.



Compliance audit

ATA Consult SRL has been appointed auditor of the Caritas Moldova Charitable Foundation for the period 2021-2024.

The scope of our audit covers the financial statements for several projects funded by the Member Organisations Caritas International, Caritas Norway, Caritas Luxembourg, Caritas Denmark, Caritas Austria.



Compliance audit

ATA Consult SRL has been appointed auditor of AO CONCORDIA Social Projects for the period 2022 - 2024. The scope of our audit covers the financial statements for several projects such as: "Renovation and equipment of 226 social centers of Concordia Moldova", "Livelihood for Refugees from Ukraine and Moldovan Rural Communities", "Clean water and efficient sanitation (WASH) project" and others.



Compliance audit

ATA Consult SRL has been appointed of the AUSTRIAN DEVELOPMENT AGENCY for the period 2022-2024. Verification of the correct and transparent use of the funds allocated under the action "EU4Moldova: Local Communities," ensuring compliance with the rules and financial requirements set by the European Union, BMZ and ADC, as well as with the objectives of the project.



Compliance audit

ATA Consult SRL has been appointed auditor of AO Independent Analytical Center Expert-Grup for the period 2019-2024. Our goal includes auditing the financial statements in accordance with the National Accounting Standards (NAS), as well as verifying the projects financed from the funds provided by the Soros Foundation-Moldova.

Credențiale / experiența similar (continuare)



Solidarity Fund PL

Compliance audit

ATA Consult SRL has been appointed as the financial auditor of Solidarity Fund PL in Moldova for the period 2021-2024

The purpose of the audit is to verify the financial statements of the project "EU4Moldova:

Development of Local Communities (LEADER)" in order to ensure their compliance with the requirements of the funders – the European Union, the German Federal Ministry for Economic Cooperation and Development (BMZ), the Austrian Development Cooperation (ADC) and the Ministry of Foreign Affairs of the Republic of Poland – and with the applicable standards.



CATHOLIC RELIEF SERVICES

Compliance audit

ATA Consult SRL has been appointed financial auditor of Catholic Relief Services (CRS) for the period 2024-2025.

The purpose of the audit is to verify the compliance of the financial statements and the use of funds of the project "Provision of Vulnerable Ukrainians with Protection in Accordance with Humanitarian Principles" with the international auditing standards (ISA 800), the requirements of the financing agreement and the objectives of the project, ensuring the efficient and compliant use of resources.



Romania-Republic of Moldova
ENI-CROSS BORDER COOPERATION

Compliance audit

ATA Consult SRL has been appointed financial auditor of Civitta Strategy & Consulting SA for the period 2021 - 2024.

The purpose of the audit is to verify the compliance and eligibility of expenditure of cross-border projects financed by European funds and other external sources, ensuring compliance with contractual requirements and applicable regulations.



DVV International

Compliance audit

ATA Consult SRL has been appointed auditor of DVV International Moldova for the period 2023-2024.

The purpose of the audit is to verify and express an opinion on the correctness and compliance of the expenditure report of the project "Professionalization of adult education centers in Europe/sub-project Regional Project (2022-2024)", in accordance with accounting policies and international auditing standards.



MOLDOVAN ASSOCIATION
OF ICT COMPANIES

Compliance audit

ATA Consult SRL has been appointed financial auditor of the National Association of ICT Companies (ATIC) for the financial years 2021-2024.

The main purpose of the audit mission is to provide internal audit services, in accordance with the legal framework applicable in the Republic of Moldova, within the activities funded by UN Women, EU, AIDS, USAID and others.



Compliance audit

ATA Consult SRL has been appointed auditor of the PUBLIC ASSOCIATION "Media Center for Youth" for the period 2021-2024.

The main purpose of the audit engagement is to issue the Actual Findings Report according to international auditing standards, namely ISA800/805 and ISRS4400.

Focus on quality and independence

Quality and independence underpin our audit

A continuous focus on quality

As auditors, we know that we serve the general interest of the public. We keep this responsibility and the trusting relationships we establish with all our partners and other stakeholders at the heart of our audit work.

Globally, our Quality & Risk Management (Q&RM) Council works closely with regulators and contributes to the work of international bodies that regulate accounting, tax and auditing activities. The Board also monitors the full implementation of accounting, tax, financial advisory and auditing standards or global best practices at Mazars level.

The Q&RM Council oversees quality control, training and evaluation of partners and staff. He is responsible for keeping Mazars' audit manual up to date. Finally, and through everything it does, the Q&RM Council aims to improve the quality of our work and develop added value.

Independence

We take independence seriously and ensure our independence as an external auditor. We have invested in processes to enable us to identify and manage conflicts of interest within the client's missions. We assess whether potential new engagements are compatible with maintaining independence and monitor the investments of partners and staff to ensure that we ensure the independence and objectivity of Forvis Mazars, our people and in particular our audit teams.

From an operational perspective and in addition to the above policies, we have implemented the following safeguards to combat threats to our independence:

- maintaining a restricted database of entities, which helps us identify possible independence issues;
- a centralised conflict verification process that applies to all new commitments;
- Independence signing procedures that allow us to monitor compliance.

We confirm that we are independent from the [City Hall of Chisinau Municipality](#) and we have the policies and procedures in place to remain so.

Looking beyond the audit

Auditing is a force for good in society. It provides broader assurance in non-financial areas such as culture, human rights and sustainability



Auditing in the future

Forvis Mazars has long supported audit reform; Not for self-promotion, but because integrity, independence, and a strong sense of duty to serve the public interest have always been our core beliefs. We believe that three policies would provide meaningful answers to current doubts about audit quality and independence: more robust and better monitored quality, risk, ethics and conduct management processes; a common understanding of the respective roles of corporate management, audit committees and boards of directors, supervisors and auditors; and mandatory joint audits for complex and cross-border public-interest entities (PIIs). The results of our audit survey 'The future of audit: market view - myths, realities and ways forward' can be read here.



Audit Culture

A strong corporate culture, aligned with strategy and reflecting business values, is a key factor for financial and operational success, as well as a major influencer on ethical behavior. It can drive innovation, attract the next generation of talent, and protect the brand. Forvis Mazars' Cultural Compass measures cultural alignment across the business. When companies go through periods of change – in terms of team, structure and operations – Forvis Mazars' Cultural Compass can highlight both successes to be replicated and recommendations for addressing areas of divergence.



Sustainability

As auditors, consultants and entrepreneurs, we see it as our duty to help our clients become increasingly sustainable and responsible. Our sustainability services include: non-financial insurance; data protection and information security to provide you with the convenience that your processes will be GDPR are adequate and effective; anti-bribery and anti-corruption, Forvis Mazars being formally accredited as an approved certifier of anti-corruption programs; cybersecurity; and consulting in the field of CSR (Corporate Social Responsibility) and business ethics.



Annexes

A1: More about the Forvis Mazars Group

A2: FORVIS MAZARS in Moldova

A3: Procurement procedure documents



A1: More about the Forvis Mazars Group

Forvis Mazars Group SC and Forvis Mazars LLP, a leading U.S. public accounting firm, operate under a common global brand, an internationally integrated partnership operating in more than 100 countries and territories, effective June 1, 2024.

Together, we are a \$5 billion organization with 40,000 professionals in over 100 countries and territories – a truly global player.

This is an exciting step in our ongoing growth journey that enhances our capacity and capacity in the United States and propels us into the top 10 global brands in the professional services industry. Importantly, it's the opportunity to better serve yourself and your business as you follow your own growth plans.

You will continue to benefit from the same standards of service excellence from our international audit, fee and advisory partnership. It's a new name, but you'll continue to work with the same team as before, and in the US, you can benefit from expanded resources, scale, and capabilities.

We have been working in collaboration with FORVIS for over 20 years, in particular through the Praxity Alliance and Mazars North America Alliance. Over the years we have developed a lot of trust and respect for each other. We are strategically aligned in many ways, which makes this a natural step. U.S. Mazars has now joined Forvis Mazars LLP.

Visit forvismazars.com to find out more.



A1: More about Forvis Mazars

An approach that differentiates us.

Four key attributes enable us to deliver on our promise to stakeholders.

Self-employed professionals

We help our people develop the highest levels of technical excellence, because we believe that our success is also represented by the development of their knowledge, skills, confidence and experience. Therefore, our professionals hold some of the most important certifications for our industry, such as ACCA, CFA, CPA, CISA, and more.

We encourage the spirit of entrepreneurship: we respect and reflect the perspectives and cultures of our people. This influences the quality of our work.

A broader understanding

One of our goals is to provide an unparalleled customer experience. One that is fair, personal, easy and natural for each client.

In Romania, we host a center of excellence, which supports our global payroll and compliance practice, with the help of two digital platforms, bringing our clients state-of-the-art technological innovations to help them optimize their payroll and compliance operations: PayWorld and InControl.

Our local teams combine cultural sensitivity and understanding with a global perspective. Among other local initiatives and expertise, we mention SAP Hub, IFRS Desk, ESEF reporting, IT audit and consulting, and cybersecurity.

Agility at scale

Forvis Mazars is unique in the market and offers the agility and reach to support clients wherever they operate in the world. We work seamlessly with numerous industries, covering all geographies to provide our customers with consistent quality. For this reason, our company is focused on technology and we work with digital solutions to improve our customers' experiences, such as:

- Signals, our digital collaboration platform
- SAF-T reporting tool, our solution to stay compliant with new tax regulations
- Atlas, our global audit platform, designed to share knowledge and best practices and enable the delivery of seamless and integrated audits with multi-directional interaction between teams

Bold perspective

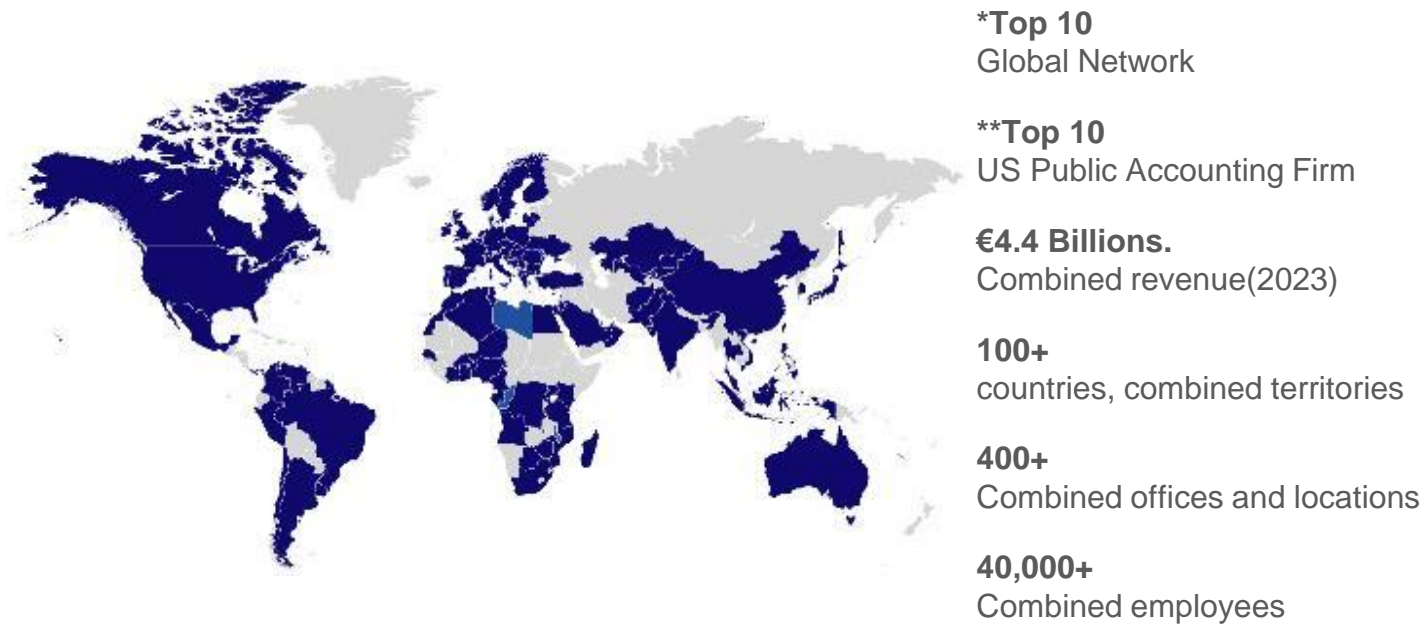
We are constantly moving forward and anticipating how we can better serve our customers. We welcome new challenges and are not afraid to act when we think it is the right thing to do.

We are accountable for our actions: we serve the public interest, doing what is right for our customers and society, focusing on four pillars:

- diversity and inclusion (women represent 64% of the management team in Romania leading our 2024 strategic plan)
- humanitarian initiatives (we have reached over 500 beneficiaries through our CSR initiatives)
- educational projects (over 100 colleagues participated in the first edition of Community Day, which means that they donated over 800 hours of volunteer work in the renovation of a school)
- environmental impact (we focus on recycling and upcycling, donating clothes and toys, fully equipped laptops and organizing sustainable DIY deco workshops).

A1: More about Forvis Mazars

Forvis Mazars' global footprint, effective June 1, 2024.

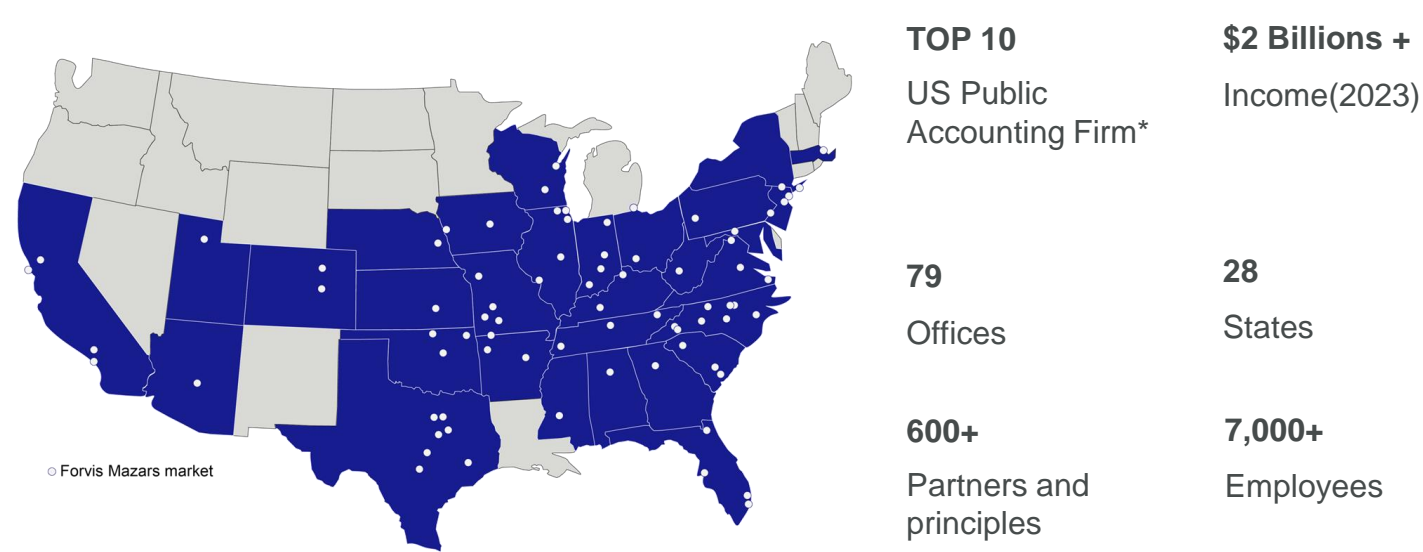


*Source: IAB World Network rankings, based on the latest rankings
Revenue in 2023: Mazars €2.8 billion (\$3 billion), FORVIS €1.6 billion (\$1.7 billion)

**Source: Inside Public Accounting, based on the latest rankings

Mazars and FORVIS have agreed to create a global network of two members. The new network will operate under a single brand, Forvis Mazars, from June 1, 2024

Mazars USA will join FORVIS in the U.S., starting June 1, 2024



*Source: Inside Public Accounting, based on the latest rankings
2023 Combined Revenue: FORVIS \$1.7 billion, Mazars USA (expected) \$305 million

A2: Forvis Mazars in Moldova

1. **FORVIS MAZARS in Moldova** is a group of 3 companies (Taxaco SRL, ATA CONSULT SRL and CV ADVISORY SRL) that offer audit, accounting and consulting services. Taxaco was established in Moldova in 2006 by two partners, with extensive experience in the field of national accounting and auditing standards, local and international tax legislation. The partner's experience in the tax field in one of the "Big 10" companies is over 6 years. ATA Consult is the member of the Group responsible for the provision of audit services.
2. We are **FORVIS MAZARS** from 01 January 2025 and benefit from all the resources of the network.
3. Our team consists of 45 professionals, including certified auditors, tax consultants, accountants and lawyers, who know how to apply the experience gained for the benefit of their clients. We have enough experience working with both local and foreign companies. We believe that our people will make a difference in your business and bring a new practical approach that you will appreciate.
4. **What we offer?** **FORVIS MAZARS in Moldova** offers its clients a wide range of consulting and accounting services that allow them to manage and control their business in an efficient way, generate profits and develop their business.
5. **Our client portfolio** includes over 200 international and local clients from various economic sectors: IT industry, legal, online sales, trade industry, foreign company representatives, consulting and outsourcing industry.

FORVIS MAZARS in Moldova is a member of the following Associations:

- ✓ Association of Professional Accountants and Auditors of the Republic of Moldova (ACAP)
- ✓ Alliance of Small and Medium-sized Enterprises of Moldova (AIM)
- ✓ American Chamber of Commerce (AmCham)

Audit License <http://cspa.md/node/171>

Partner Qualifications:

1. Vera Baci, CIPA <http://cspa.md/node/228>
2. Vladimir Melnic, FCCA
3. Nina Schendrea, CIPA <https://cspa.md/node/374>
4. Irina Terzi, CIPA <https://cspa.md/node/394>

A2: Forvis Mazars in Moldova. More about our team



Vera Baci

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Partner in Audit, ATA Consult

vbaci@taxaco.biz

Experience

Vera has over 15 years of experience in auditing, accounting and tax consulting. She joined the TAXACO Moldova group in 2007 as a controller, and in 2012 she was promoted to Audit Partner, coordinating complex projects for national and international clients.

Experience in economic sectors

During her professional experience, Vera has gained significant experience in the field of accounting and auditing in various economic sectors, including Manufacturing, Engineering and Infrastructure, Technology and Media, Healthcare, Retail and Leasing in the Republic of Moldova. She was also an active member of the Censors Committee within ACAP, contributing to the improvement of the corporate governance framework.

Relevant experiences include, but are not limited to the following: Acvilin-Grup SRL, Lux Proba Grup SRL, Azart SRL, SnT MOLD SRL, BPM TRADE SRL, BT Leasing SRL, Confort SRL, Crafti, Credits2All, Lactalis-Alba, Fabrica de Brinzeturi Soroca SA, Leogrant SRL, Medpark, Midgard Terra SA, IS Moldatsa, Molsalvia SRL, Romstal, Simpals SRL, Summa SRL, BT Leasing SRL, Credit 2 All SRL, Credit Grup and others.

Important achievements:

- Auditing and coordinating financial reports according to International Standards on Auditing (ISA);
- Participation in complex projects of agreed procedures (ISRS), including verification of financial indicators and confirmation of investments in technology parks;
- Ensuring financial and tax compliance for clients in various industries, developing customized solutions to improve accounting and tax processes.

Professional qualifications and accreditations

CIPA Certificate — The Certified International Professional Accountant
Certified Auditor of the Republic of Moldova (2012)

Diploma in Economics, specialization in Auditing and Accounting, obtained in 2003 at the Academy of Economic Studies, Chisinau, Republic of Moldova.

Languages spoken

Romanian, Russian and English

A2: Forvis Mazars in Moldova. More about our team (more)



Iuri Cicibaba

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Managing Partner,
Department AOS, TAXACO Grup

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Experience

Iuri has over 20 years of experience in the field of tax, accounting and financial consulting. He is an experienced leader specializing in start-up fields, operations management, process optimization, performance management, and organizational change in both the private and public sectors.

Experience in economic sectors

Iuri has gained extensive experience in management, tax (including international) and accounting in various economic sectors, working at KPMG and in the public sector (04/2016 – 12/2018). He was a member of the Censors Commission at Eximbank, a financial and legal expert in major projects, contributing to the development of legislation, including for the governmental program "First Home" and in the field of public procurement in the Republic of Moldova. Iuri collaborated with GIZ for the elaboration of the Law on Crowdfunding and the analysis of the contributions of freelancers. He has also been involved in important projects, such as consulting and auditing for organizations in the IT sector, including the National Association of ICT Companies (2020-2022), and has worked on the implementation of innovative tax and financial solutions.

Important achievements:

- Leading and coordinating the development strategy of the TAXACO group, managing teams of over 40 employees and optimizing financial processes;
- Yuri had an important role in reforming fiscal and financial regulations, working on developing strategies that directly influenced the business environment and the national economy;
- Co-author of reports and guides on tax control and digital economy, with active involvement in promoting legislation for crowdfunding and cashless savings.

Professional qualifications and accreditations

Bachelor's degree in Economics, Academy of Economic Studies in Chisinau, Faculty of Auditing and Accounting (2003), Republic of Moldova

Member of the Tax Committee of the Moldovan-American Chamber of Commerce (www.amcham.md)

Member of the Board of Directors of the Association of Small Enterprises (www.sme.md)

Languages spoken

Romanian, Russian and English

A2: Forvis Mazars in Moldova. More about our team (more)



[Irina Terzi](#)

+373 22 211819

Auditor, ATA Consult SRL

iterzi@taxaco.biz

[Experience](#)

Irina has over 25 years of experience in auditing, accounting and tax consulting. She joined TAXACO in 2020 as an auditor and became responsible for internal control from 2023.

[Experience in economic sectors](#)

Irina has accumulated extensive experience in auditing, accounting and related activities in various industries, such as manufacturing, engineering, consumption and retail in the Republic of Moldova. Irina has advanced knowledge in IFRS, NAS and PRAG, used in financial audits and international technical assistance projects. She has been involved in financial audit projects according to International Standards on Auditing (ISA), reviewing files, drafting audit opinions and providing financial and tax advice. Irina's relevant experience includes, but is not limited to: AED, Lawyers' Union, EcoVisio, ANTRIM, ATIC, Expert-Grup, Caritas, Norwegian Refugee Council, Swiss Red Cross, Concordia, Catholic Relief Services, etc.

[Important achievements](#)

Irina has provided strategic support in the development of internal regulations and financial procedures for her partners, helping to improve internal control systems. He also played an active role in drafting and reviewing the financial policies of audited organizations.

[Professional qualifications and accreditations](#)

CIPA - The Certified International Professional Accountant

Certified Auditor of the Republic of Moldova (2013)

Irina obtained a degree in Economics in 1992 from UTM

[Languages spoken](#)

Romanian, Russian and English

A2: Forvis Mazars in Moldova. More about our team (more)



Vladimir Melnic

+ 373 22 211819

Tax Partner, Audit

vmelnic@taxaco.biz

Experience

Vladimir has over 15 years of experience in auditing, accounting and tax consulting. He joined the TAXACO Moldova team in 2012, and since July 2016 he has been part of the ATA Consult SRL team as an auditor and person responsible for internal control, and in 2019 he became a Tax Partner.

Experience in economic sectors

During his professional career, Vladimir has gained extensive experience in accounting and auditing in various economic sectors such as manufacturing, engineering, trade, retail and information technology in the Republic of Moldova. He has experience in the field of consulting in USAID projects – improving tax legislation, improving the liquidation process of companies, experience as an auditor at KPMG and Baker Tilly Klitou and Partners. Vladimir also held the status of member of the Censors Commission within the Moldovan Association of Information and Communication Technology Companies (ATIC) and is the consultant within the information technology park.

Important achievements

Vladimir Melnic had an essential role in monitoring and verifying the audit quality for the entire portfolio of clients of ATA Consult SRL, ensuring their compliance with international standards. He has actively contributed to international projects, such as the development of the reporting guide in information technology parks within a USAID project. He was also a member of the working groups that drafted the legislation in the field of transfer pricing and information technology parks, also participating in the economic analysis for establishing their tax regime.

Professional qualifications and accreditations

ACCA Certificate — Member of Association of Chartered Certified Accountants

Certified Auditor of the Republic of Moldova (2012)

Diploma in Economics (2007), Faculty of Auditing and Accounting, Academy of Economic Studies, Chisinau, Republic of Moldova

Languages spoken

Romanian, Russian and English

A2: Forvis Mazars in Moldova. More about our team (more)



[Artiom Scclareenco](#)

+373 22 211819

Manager Audit Intern, ATA Consult SRL

ascclareenco@taxaco.biz

[Experience](#)

Artiom has over 8 years of experience in financial consulting, banking, with significant experience in internal audit and evaluation of organizational systems. Joined the TAXACO Moldova team in 2022 as an expert-consultant.

[Experience in economic sectors](#)

During his professional career, Artiom has accumulated extensive experience in accounting and auditing in various economic sectors, including external and internal auditing of the banking sector, manufacturing, Non-Commercial Organizations, trade, auditing of projects carried out in the Republic of Moldova. Artiom worked as a senior internal auditor at Eximbank Bank and as an assistant auditor at Grant Thornton.

Artiom has accumulated extensive experience in organizational audit and evaluation, having various responsibilities, such as the annual review of internal regulations, verification of budgets and the internal control system, both within the National Association of ICT Companies (ATIC) and for other clients, such as Startup Moldova Foundation, Medpark SRL, and Molsalvia SRL. In addition, he has conducted rigorous internal control assessments for international organizations such as the Swiss Red Cross, Caritas Internationalis, Catholic Relief Services, and the Norwegian Refugee Council. He was also involved in auditing European projects (Ro-MD), verifying compliance with PRAG requirements.

[Important achievements](#)

Artiom has excellent communication, teamwork and analytical thinking skills being involved in auditing financial statements for various companies, has carried out agreed procedures and conducted evaluations for technical assistance projects funded by the European Union. It has also gained experience in compliance verification and audits within different economic sectors.

[Professional qualifications and accreditations](#)

Master's Degree in Business and Administration (Moldova State University)

Certificates of completion of qualification courses organized by the House of Training (Luxembourg) in disciplines and fields such as: Accounting, Internal Audit, AML, Cybersecurity, ICAAP and ILAAP.

Member of ACAP

[Languages spoken](#)

Romanian, Russian and English

A2: Forvis Mazars in Moldova. More about our team(more)



Daria Ispravnic

+373 22 211819

Manager Assistant, ATA Consult SRL

dispravnic@taxaco.biz

Experienced and knowledgeable business managers with over 4 years of work in different industry sectors. They have audited various types of entities, such as non-governmental organizations, state-owned enterprises and private companies, being actively involved in assessing and identifying risks, ensuring compliance and optimizing organizational processes.



Antonela Axenti

+373 22 211819

Manager Assistant, ATA Consult SRL

aaxenti@taxaco.biz

Experienced and knowledgeable business managers with over 4 years of work in different industry sectors. They have audited various types of entities, such as non-governmental organizations, state-owned enterprises and private companies, being actively involved in assessing and identifying risks, ensuring compliance and optimizing organizational processes.



Violeta Potinga

+373 22 211819

Semi-Senior, ATA Consult SRL

vusatii@taxaco.biz

Semi-Senior with over 3 years of diversified experience in the field of financial auditing, working mainly with non-governmental organizations, state-owned enterprises and private companies. She has solid knowledge in the analysis of financial statements, compliance with compliance requirements, being involved in projects covering several economic sectors.



Liliana Boboc

+373 22 211819

Semi-Senior, ATA Consult SRL

lcrismaru@taxaco.biz

Semi-Senior with over 2 years of diversified experience in the field of financial auditing, working mainly with non-governmental organizations, state-owned enterprises and private companies. She has solid knowledge in the analysis of financial statements, compliance with compliance requirements, being involved in projects covering several economic sectors.



Anastasia Padurean

+373 22 211819

Semi-Senior, ATA Consult SRL

adragan@taxaco.biz

Semi-Senior with over 2 years of diversified experience in the field of financial auditing, working mainly with non-governmental organizations, state-owned enterprises and private companies. She has solid knowledge in the analysis of financial statements, compliance with compliance requirements, being involved in projects covering several economic sectors.



Sveatoslav Popescu

+373 22 211819

Semi-Senior, ATA Consult SRL

spopescu@taxaco.biz

Semi-Senior with over 2 years of diversified experience in the field of financial auditing, working mainly with non-governmental organizations, state-owned enterprises and private companies. He has solid knowledge in the analysis of financial statements, compliance with compliance requirements, being involved in projects covering several economic sectors.



A3: Procurement Procedure Documents

[Acasă](#) » „ATA CONSULT” SRL

„ATA CONSULT” SRL

Numărul individual al entității de audit:

1903050

Sediul, numărul de telefon, pagina web oficială a entității de audit :

MD-2044, mun. Chișinău,

str. Petru Zadnipro, nr. 2/1, ap. 35

tel. 022211819

tel. 069891891

www.taxaco.md

Numele și prenumele acționarilor (asociaților), denumirea și sediul entității de audit rezidente/nerezidente, precum și cota pe:

Baciu Vera 60%

Cicibaba Iuri 40%

Numele, prenumele și numărul individual al auditorilor angajați în cadrul entității de audit:

Baciu Vera

nr. 1207068

Șchendrea Nina

nr. 1305274

Terzi Irina

nr. 1312084

STATEMENT

regarding the existence of the necessary licenses

Date: June 10, 2025

To: City Hall of Chisinau Municipality

The undersigned, Baciú Vera, authorized representative of ATA Consult SRL as the bidder, hereby confirm that we have all the necessary records as the audit entity.

The license document was repealed and replaced by the registration in the public register of audit entities, held by the Public Council for Audit Supervision. Our registration is: <https://www.cspa.md/node/171>

Signed: digitally

Name: Baciú Vera

Function within the company: Administrator

Company name and seal: ATA Consult SRL

STATEMENT
regarding the list of the main deliveries/services made in the last 5 years of activity

Nr	Object of the contract	Name/name of the beneficiary/Address	Quality of the supplier/service provider*)	Contract price/value of goods/services delivered/provided	Delivery/performance period (years)
1	Audit	Norwegian Refugee Council, Bulevardul Ștefan cel Mare și Sfânt 196	Sole contractor	21,600 USD	2023-2024
2	Audit	Solidarity Fund, or. Ialoveni, str. Alexandru cel Bun 33	Sole contractor	Over 5,000 EUR	2022-2024
3	Audit	Swiss Red Cross, str. V. Alecsandri 2, et. 1 adm. bloc a cl. Em. Coțaga	Sole contractor	Over 150,000 MDL	2022-2025
4	Audit	Caritas, str. Gheorghe Asachi 30/1	Sole contractor	Over 30,000 EUR	2022-2025
5	Audit	Concordia, str. Anatol Corobceanu 13/1	Sole contractor	Over 5,000 EUR + Over 130,000 MDL	2023-2024
6	Audit	Catholic Relief Service, str. Gheorghe Asachi 30/1	Sole contractor	Over 7,000 USD	2023-2024
7	Audit	Austrian Development Agency, str. Alexei Mateevici 23a	Sole contractor	Over 9,000 EUR	2022-2025
8	Agreed procedures	Civitta-Teampro: Eni-Cross Border Cooperation Romania Moldova, str. Mihail Kogălniceanu 75	Sole contractor	Over 50,000 EUR	2022-2024
9	Audit	DVV International, str. Sciusev 44	Sole contractor	Over 6,000 EUR	2023-2024
10	Audit	Expert Grup, str. Vlaicu Pârcălab 3	Sole contractor	Over 20,000 EUR	2020-2024
11	Audit	Sade – Compagnie generale de Travaux D'Hydraulique SRL, bd. Ștefan cel Mare, 141/1	Sole contractor	Over 7,000 EUR	2020-2024
12	Audit	Preturi Pentru Tine SRL bd. Ștefan cel Mare și Sfânt 62	Sole contractor	Over 15,000 EUR	2020-2024
13	Audit	Sam Investment Company SRL, str. Sfatul Țării, 23	Sole contractor	Over 3,000 EUR	2020-2024
14	Audit	Leogrand-Hotel SRL, str. Mitropolit Varlaam 77	Sole contractor	Over 10,000 EUR	2020-2024
15	Audit	Romstal Trade SRL, str. Uzinelor 12/10	Sole contractor	Over 20,000 EUR	2020-2024
16	Audit	Golimp Art SRL, str. M. Sadoveanu, 42/6	Sole contractor	Over 17,000 EUR	2020-2024
17	Audit	Assorti Look SRL, str. M. Sadoveanu, 42/6	Sole contractor	Over 17,000 EUR	2020-2024
18	Audit	Molsalvia SRL, bd. Renașterii Naționale, 2	Sole contractor	Over 250,000 MDL	2021-2024
19	Audit	Health Forever International SRL, str. Andrei Doga, 24	Sole contractor	Over 17,000 EUR	2020-2024
20	Audit	Arena Națională SRL, str. Calea Orheiului, 130	Sole contractor	Over 150,000 MDL	2019-2024
21	Audit	Î.S. Administrația de Stat a Drumurilor, str. Bucurei 12A	Sole contractor	Over 400,000 MDL	2020-2023
22	Audit	Î.S. MOLDATSA, bd. Dacia 80/4	Sole contractor	Over 150,000 MDL	2023

*) The capacity in which he/she participated in the fulfillment of the contract is specified, which can be: sole contractor or association leader; associated contractor; Subcontractor.

Name: Vera Baci

Position within the company: Administrator

Company name: ATA Consult SRL

Signature:



victoriabank®

Grupul
Banca Transilvania

Nr. 187 din "14" "05" 2020

La Nr. _____ din " " " " 20

Prin prezenta, BC "Victoriabank" S.A. Sucursala nr.11 Chișinău (VICBMD2X883) confirmă că deservește agentul economic **ATA CONSULT SRL SOCIETATE DE AUDIT** (c/f 1012600005706) care deține conturi curente cu următoarele coduri IBAN:

- MD89VI000000222491137MDL - Cod Iban în lei (MDL);
- MD21VI022241100000226EUR - Cod Iban în euro (EUR);
- MD45VI022581100000311MDL- Cod Iban business card in MDL.

Certificatul este eliberat pentru a fi prezentat la licitația publică.

Director
Luca Nicolae



Coordonator operațiuni
Maria Suceanu

Executor:
Mirza Mariana
Tel. 57-64-74

Str. 31 August 1989,
nr. 141, MD 2004
Mun. Chișinău,
Republica Moldova

(+373 22) 57 61 00
(+373 22) 23 45 33
office@vb.md
victoriabank.md

Cod fiscal: 1002600001338
Cod TVA: 0500375 / Cod bancar (SWIFT): VICBMD2X
Cont IBAN: MD61NB000000000035216701
Cont corespondent: 35216701 în CD al BNM
Capital social - 250.000.910 lei

I.P. "AGENȚIA SERVICII PUBLICE"
Departamentul înregistrare și licențiere a unităților de
drept

Extras
din Registrul de stat al persoanelor juridice
nr. 142193 din 11.06.2024



Denumirea completă: **Societate de Audit "ATA CONSULT" Societate cu Răspundere Limitată.**

Denumirea prescurtată: **Societate de Audit "ATA CONSULT" S.R.L.**

Forma juridică de organizare: **Societate cu răspundere limitată.**

Numărul de identificare de stat și codul fiscal: **1012600005706**

Data înregistrării de stat: **23.02.2012**

Sediu: **MD-2044, strada P. Zadnipro 2/1, ap. 35, mun. Chișinău, Republica Moldova.**

Genurile de activitate:

- 1. Activitatea de audit;**
- 2. Activități de consultare pentru afaceri și management;**
- 3. Activități juridice, de contabilitate și revizie contabilă și consultații pentru management;**

Capitalul social: **5400 Lei**

Administrator(i): **BACIU VERA IDNP 0972703484411.**

Asociați:

- 1. BACIU VERA (IDNP 0972703484411), partea socială 3240 Lei, ce constituie 60%**
- 2. CICIBABA IURI (IDNP 0970507037815), partea socială 2160 Lei, ce constituie 40%**

Beneficiari efectivi: **Nedeclarat**

Prezentul extras este eliberat în temeiul art. 34 al Legii nr.220/2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali și confirmă datele din Registrul de stat la data de 11.06.2024

Specialist coordonator

Aurelia Racu

tel. 022-207839

REPUBLICA



MOLDOVA

CERTIFICAT DE ÎNREGISTRARE

Societate de Audit "ATA CONSULT"

Societate cu Răspundere Limitată

ESTE ÎNREGISTRATĂ LA CAMERA ÎNREGISTRĂRII DE STAT

Numărul de identificare de stat - codul fiscal

1012600005706

Data înregistrării

23.02.2012

Data eliberării

23.02.2012

Dragomir Ala, registrator

*Funcția, numele, prenumele persoanei
care a eliberat certificatul*

semnătura

MD 0115252



**CERTIFICAT
DE CALIFICARE A AUDITORULUI**

Seria AG Nr: 000296

În baza deciziei Comisiei de certificare din
„05” iulie 20 12 (proces-verbal nr. 9)

Dlui(dnei) Baciu Vera
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare [Signature]
semnătura
Secretarul
Comisiei de certificare [Signature]
semnătura

Eliberat la „06” iulie 20 12

Nr. de înregistrare 1207068

Semnătura titularului [Signature]

**CERTIFICATE
OF AUDIT QUALIFICATION**

Series AG No: 000296

According to the decision of the Examination Commission of
„05” july 20 12 (report no. 9)

Mr.(Ms) Baciu Vera
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission [Signature]
signature
Secretary
of Examination Commission [Signature]
signature

Issued on „06” july 20 12

Registration no 1207068

Signature of holder [Signature]

**CERTIFICAT
DE CALIFICARE A AUDITORULUI**

Seria AG Nr: 000017

În baza deciziei Comisiei de certificare din
„26” decembrie 20 13 (proces-verbal nr. 25)

Dlui(dnei) Terzi Irina
numele și prenumele titularului

I se conferă calificarea de **Auditor pentru auditul general**



Președintele
Comisiei de certificare [Signature]
semnătura
Secretarul
Comisiei de certificare [Signature]
semnătura

Eliberat la „31” decembrie 20 13

Nr. de înregistrare 1312084

Semnătura titularului [Signature]

**CERTIFICATE
OF AUDIT QUALIFICATION**

Series AG No: 000017

According to the decision of the Examination Commission of
„26” december 20 13 (report no. 25)

Mr.(Ms) Terzi Irina
First name, last name

Has been awarded the degree of **Auditor for general audits**

President
of Examination Commission [Signature]
signature
Secretary
of Examination Commission [Signature]
signature

Issued on „31” december 20 13

Registration no 1312084

Signature of holder [Signature]



Member

This is to certify that

Vladimir Melnic

was admitted a member of the Association
on 30 August 2013

Given under the Seal of the Association
on 25 February 2024



President

Deputy President

Secretary

Association of Chartered Certified Accountants

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.
ACCA retains the right to demand the return of this certificate at any time and without giving reason.

Think Ahead



00971386

1494852

CERTIFICATE

this is to confirm that

Baciu Vera

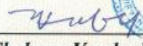
has international qualification

C I P A

Certified International Professional Accountant



Issued by:
Association of Professional
Accountants and Auditors of the Republic of Moldova


Chobanu Vyacheslav
Chairperson




Issuance date: April 15, 2012

Registration number **0000582**

Valid without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors


Sapar Koshkimbaev
Chairperson



CERTIFICATE

this is to confirm that

Baciu Vera

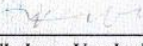
has international qualification

C A P

Certified Accounting Practitioner



Issued by:
Association of Professional
Accountants and Auditors of the Republic of Moldova


Chobanu Vyacheslav
Chairperson



Issuance date: August 15, 2011

Registration number **0014708**

Valid without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors


Sapar Koshkimbaev
Chairperson



CERTIFICATE

this is to confirm that

Terzi Irina

has international qualification

C I P A

Certified International Professional Accountant



Certified International Professional
Accountant Program



Issued by:
Association of Professional
Accountants and Auditors
of the Republic of Moldova

Grigori Liliya
Chairperson

Issuance date: December 15, 2012

Registration number **0000607**

Valid without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors

Nurlan Alimbetov
Chairperson of the Board

CERTIFICATE

this is to confirm that

Terzi Irina

has international qualification

C A P

Certified Accounting Practitioner



Certified International Professional
Accountant Program



Issued by:
Association of Professional
Accountants and Auditors of the Republic of Moldova

Chobanu Vyacheslav
Chairperson

Issuance date: April 15, 2010

Registration number **0012725**

Valid without CPD certificate
Details: www.eccaa.org



Issued by:
Eurasian Council of
Certified Accountants and Auditors

Sapar Koshkimbaev
Chairperson



CERTIFICAT DE CREDIBILITATE

Nr. 71/24 din 01.07.2024

Se atribuie titlul de

„Contribuabil cu grad înalt de credibilitate”

Societate de Audit ATA CONSULT S.R.L.

Pentru aportul în promovarea civismului fiscal și conformare
la onorarea obligațiilor fiscale,
**SE STABILEȘTE O PERIOADĂ DE 2 (DOI) ANI DE ABSOLVIRE DE
LA CONTROALE FISCALE**
prin metoda de verificare totală și tematică.

Director al
Serviciului Fiscal de Stat:

Olga GOLBAN





CERTIFICAT

Seria CA

Nr. 0043

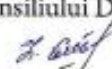
*Prin Decizia Consiliului de Directori al Asociației Contabililor
și Auditorilor Profesioniști din Republica Moldova
nr. 07 din 26 Noiembrie 2014*

persoanei juridice


“ATA Consult” SRL

se atribuie statutul de
membru al ACAP RM

Președintele Consiliului Director ACAP RM

Lilia Grigoroș 

Directorul Executiv ACAP RM

Marina Șelaru 



International
Federation
of Accountants



INTERNATIONAL
COOPERATIVE
CONFEDERATION
OF ACCOUNTANTS



INTERNATIONAL
CONFEDERATION
OF ACCOUNTANTS
AND AUDITORS



Centrul Național de Mediu

tel (+373 22) 106681, fax (+373 22) 106680,
str. Mitropolit Dosoftei 97/1, Chișinău, MD-2004, Republica Moldova
cnm@environment.md, web: www.environment.md, FB: @CentrulNationaldeMediu

Nr: 02-10/2024 of 04.10.2024

LETTER OF RECOMMENDATION

Hereby, the "National Environment Center" Public Association addresses this letter to all persons interested in benefiting from the audit services of the Audit Company "ATA CONSULT" S.R.L.

We can firmly state that the Audit Company "ATA CONSULT" S.R.L. proves to be a reliable partner, providing high quality audit services and demonstrating a constant commitment to excellence.

We especially appreciated the fact that its team of specialists is made up of experienced professionals: Vera Baciuc - Audit partner, Vladimir Melnic - Tax Partner, Irina Terzi - Auditor, Artiom Sclearenco - Internal Audit Manager, Ispravnic Daria and Axenti Antonela - Manager assistants. They are dedicated not only to understanding the customers' business, but also to offer solutions adapted to the specific needs of each organization.

The company's way of working is characterized by transparency and openness. Effective communication with clients is a priority, ensuring that information is clearly presented and that all questions are answered promptly.

It was an advantage for us that the team manages to complete the audit within the agreed time frame, giving clients the certainty that the financial information is correct and up to date. In addition, each report is rigorously checked to ensure that there are no errors, allowing clients to rely on the information provided in making strategic decisions.

Through this attention to detail, the company not only meets professional standards, but also exceeds them. Thus, we can recommend this company with all certainty to all those who are looking for a reliable partner in the audit field!

Sincerely,
Elena Culighin
Chair
National Environmental Center

Digitally signed by Culighin Elena
Date: 2024.10.04 11:25:20 EEST
Reason: MoldSign Signature
Location: Moldova



October 4, 2024

ATA Consult SRL
8/1 Calea Ieșilor Street,
3rd Floor, Office 9C,
MD-2069 Chișinău,
Republic of Moldova

Letter of Recommendation

Dear Sirs,

It is with great pleasure that we write this letter of recommendation to express our sincere appreciation for the fruitful collaboration between our company, A.O. Demos, and your auditing firm, ATA Consult SRL.

Since 2022, the ATA Consult SRL team has become a trusted partner for us, providing high-quality auditing services. In particular, we would like to express our admiration for the following members of your team:

- **Vera Baci**, Audit Partner: Under her leadership, we have benefited from exceptional expertise and a professional approach to all aspects of the audit. The trust we have in Ms. Baci's professionalism is remarkable.
- **Vladimir Melnic**, Tax Partner: His contributions to the compilation of financial statements (IFRS) and quality monitoring in audits have been essential to our company.
- **Irina Terzi**, Auditor: Thanks to her efforts, we have gained a deeper understanding of the technical aspects of auditing.
- **Artiom Sclearenco**, Internal Audit Manager: The evaluation of the organizational system and internal control, carried out under your coordination, has allowed us to identify and remedy any potential shortcomings.
- **Daria Ispravnic and Antonela Axenti**, Manager Assistants: We have appreciated their involvement and professionalism in carrying out all the tasks assigned to them.

Overall, we are very satisfied with the services provided by ATA Consult SRL. Your company has demonstrated a remarkable ability to understand our specific needs and provide us with customized solutions.

We wholeheartedly recommend the services of ATA Consult SRL to any company seeking a reliable auditing partner.

Sincerely,

Hlopețchi-Preașca Diana
Executive director



LETTER OF RECOMMENDATION

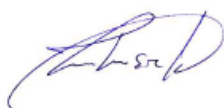
We are pleased to express, through this letter of recommendation, our appreciation for the audit team at ATA Consult SRL, with whom we have successfully collaborated in auditing multiple projects and conducting the financial audit of our company over the past five years. Throughout this collaboration, your team has consistently demonstrated a high level of professionalism, integrity, and innovative problem-solving, all of which have contributed to the successful financial management and transparency of our organization.

Each member of the ATA Consult SRL team has played a key role in the success of our audit projects. **Vera Baci** provided strategic leadership and flawless coordination, **Vladimir Melnic** delivered creative and practical tax solutions, while **Irina Terzi** approached each task with precision, ensuring a thorough and reliable audit. **Artiom Sclearenco** managed the audit processes with efficiency, and **Daria Ispravnic** and **Antonela Axenti** offered unwavering support and dedication to all aspects of the audit.

The contributions of ATA Consult SRL went beyond standard audit duties, offering us tailored solutions to enhance our financial efficiency and resource management. This added value was instrumental in our long-term development and helped reinforce the transparency of our financial reporting processes.

With their personalized approach and extensive expertise, ATA Consult SRL has proven to be a dependable partner, delivering high-quality audit services to any organization seeking excellence. Each interaction with their team has been professional and efficient, making our collaboration over the years highly productive. We are confident in recommending ATA Consult SRL for future partnerships.

Adrian Lupusor



Executive Director, Expert-Grup Think Tank
adrian@expert-grup.org



04.10.2024

Către: ATA Consult SRL

Subject: LETTER OF RECOMMENDATION

Dear ATA Consult SRL Team,

Hereby, we would like to express our deep appreciation for the fruitful collaboration we have with the audit team of ATA Consult SRL, a collaboration that started in 2022 and brought a significant contribution to the improvement of our financial and organizational processes. Your experience provided us constant support in the correct and transparent evaluation of our projects, and the team's dedication and professionalism ensured a high-quality collaboration.

In particular, we would like to highlight the valuable contribution of Mrs. Vera Baci, Audit Partner, whose vast experience and expertise in the field of audit have brought a high level of confidence in our activity. I have benefited greatly from his expert articles on the specifics of taxation and many other topics critical to our sector. As a lecturer at ACAP, Mrs. Baci provided us with a broad perspective on accounting and auditing legislation, which directly helped us in understanding and applying the legal framework correctly.

We would also like to mention Mr. Vladimir Melnic, Tax Partner, whose in-depth knowledge in the compilation of financial statements according to IFRS and his active involvement in monitoring and auditing quality for our client portfolio were essential.

We also appreciate the efforts and professionalism of Ms. Irina Terzi, Auditor, who played a crucial role in evaluating and analyzing our internal processes, ensuring compliance with legal requirements and industry best practices. In addition, Mr. Artiom Sclearenco, Internal Audit Manager, added value



through the detailed evaluation of our organizational system and internal control, as well as our internal regulations.

Last but not least, we would like to mention Ispravnic Daria and Axenti Antonela, Manager Assistants, for their constant and efficient support in managing the day-to-day work.

Our collaboration with ATA Consult SRL included the audit of some very important projects, such as "Moldova: Towards health equity through social accountability 2019-2023", "Ageing and Health", "Humanitarian Response to refugees from Ukraine in Moldova" and "Support to refugees from Ukraine and strengthening social cohesion and integration in Moldova". These projects required rigorous and detailed analysis, which the audit team successfully completed.

We are extremely grateful for our partnership and have every confidence that this team will continue to add value through their demonstrated professionalism and dedication.

Sincerely

Viorel GORCEAG

Country Representative, Swiss Red Cross in Moldova



Charity Foundation "CARITAS MOLDOVA"
RECOMMENDATION LETTER

To:

The Management of ATA Consult SRL
8/1 Calea Iesilor St., 3rd floor, office 9C
MD-2069 Chisinau,
Republic of Moldova

Dear Mrs. Baci,

Dear members of the ATA Consult SRL team,

Through this letter, we would like to express our deep appreciation for the collaboration with your audit team during the projects carried out by the Charity Foundation "CARITAS MOLDOVA" from 2022 to 2024. Throughout this partnership, the ATA Consult SRL team has demonstrated an exceptional level of professionalism, expertise, and dedication, significantly contributing to the achievement of our objectives.

We would like to highlight the outstanding work of the following members of the audit team:

- **Vera Baci**, Audit Partner, for her strategic vision and ability to coordinate complex projects, ensuring thorough evaluations and effective solutions.
- **Vladimir Melnic**, Tax Partner, for his valuable expertise in the field of taxation and for the innovative solutions provided, which have been of great help in optimizing our financial processes.
- **Irina Terzi**, Auditor, for her meticulousness and professionalism in handling each task, ensuring a transparent and rigorous audit.
- **Artiom Sclearenco**, Internal Audit Manager, for his managerial skills and technical expertise, contributing to the efficient execution of audit processes.
- **Daria Ispravnic** and **Antonela Axenti**, Manager Assistants, for their continuous support and active involvement in all aspects of the audit.

Overall, ATA Consult SRL stands out for its integrated, results-oriented approach, offering high-quality audit services and supporting organizations with solutions tailored to their specific needs.

We are grateful for the successful partnership with your team and look forward to continuing this collaboration in the long term. ATA Consult SRL is a trusted partner, one on which we rely for its expertise and commitment to excellence.

Sincerely,



Edward LUCACI, Executive Director

edward.lucaci@caritas.md



03 October 2024

Public Association "CONCORDIA. Social Projects"

LETTER OF RECOMMENDATION

Hereby, the Public Association "CONCORDIA. Social Projects", addresses this letter of recommendation to the attention of persons interested in the audit services of the Audit Company "ATA CONSULT" S.R.L.

Audit company «ATA CONSULT» S.R.L. distinguished itself by an exceptional level of professionalism and dedication in its audit assignments. His entire team of specialists (Vera Baciuc - Audit partner, Vladimir Melnic - Tax Partner, Irina Terzi - Auditor, Artiom Sclearenco - Internal Audit Manager, Ispravnic Daria and Axenti Antonela - Manager assistants) have deep expertise in the field. They have always demonstrated great attention to detail and a strong commitment to professional ethics.

We can confidently say that the audit results are not only accurate, but also presented in a clear and concise manner, facilitating understanding by all information users involved. The company manages to identify not only problems, but also opportunities for improvement, bringing significant added value to its customers.

Collaboration with the auditing company "ATA CONSULT" S.R.L. it not only improves financial compliance and transparency, but also helps build an organizational culture based on excellence.

We highly recommend this company to anyone looking to optimize their processes and ensure effective risk management!

Sincerely,

Tatiana Balta
Administrator

Elena Matache
Administrator



Contact

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