

Technical Proposal

**Expenditure verification within the project - "Communication infrastructure",
COMINF/3.1/1-5.2**

March 4, 2021

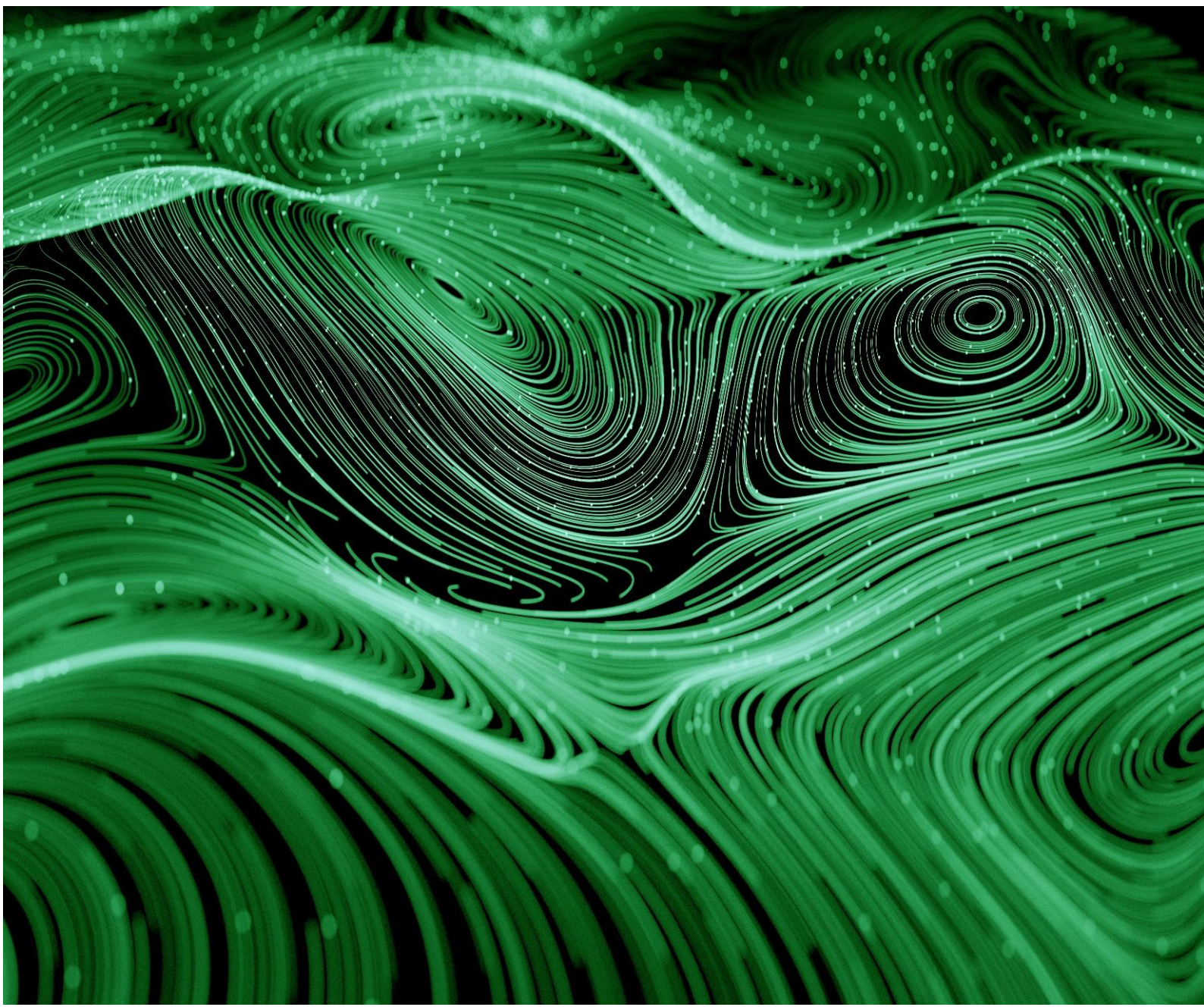


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POWER OF ATTORNEY TO SIGN THE PROPOSAL

This technical and the financial offers are signed by the Natalia Volosciuc, administrator of ICS Baker Tilly Klitou and Partners SRL, confirmed by the Extras from the State Register of Legal Persons attached as **Annex 1**.

TECHNICAL PROPOSAL SUBMISSION

Chisinau, March 4, 2021

To: **Information Technology Service of the Ministry of Internal Affairs**
42 Vasile Alecsandri Street, Chisinau, Republic of Moldova

Dear Sirs,

We, the undersigned, offer for Expenditure verification services of the Project “Communication Infrastructure” – COMINF/3.1/1-5.2 in accordance with your Request for Proposals dated February 15, 2021 and our Proposal. We are hereby submitting our Proposal, which includes this Technical Proposal and a Financial Proposal sealed in a separate envelope.

Yours sincerely,

Authorized Signature:
Name and Title of Signatory:



Natalia Volosciuc
Name of Consultant:
In the capacity of:
Address:

I.C.S Baker Tilly Klitou and Partners S.R.L.
Administrator
65 Stefan cel Mare si Sfânt Blvd., 7th Floor, Office 715,
MD 2001, Chisinau, Republic of Moldova
Tel: + 373 22 233003
Email: info@bakertilly.md

Contact information:

04.03.2021

Information Technology Service (ITS) of the Ministry of Internal Affairs
42 Vasile Alecsandri Street, Chisinau, Republic of Moldova
Your ref: COMINF/3.1/1-5.2

TENDERER'S DECLARATION

Dear Sir/Madam

In response to your letter of invitation for the above contract we, I.C.S Baker Tilly Klitou and Partners S.R.L., hereby declare that we:

- are submitting this tender on an individual basis for this contract. We confirm that we are not participating in any other tender for the same contract in any form (as a member, leader, in a consortium or as an individual candidate);
- agree to abide by the ethics clauses in Section 13 of the Instructions to Tenderers, have not been involved in the preparation of the project which is the subject of this tender procedure unless it is proved that the involvement in previous stages of the project does not constitute unfair competition, and have no professional conflicting interests and/or any relation with other tenderers or other parties in the tender procedure or behaviour which may distort competition at the time of submission of this tender according to Section 2.3.6. of the Practical Guide;
- have attached a current list of the enterprises in the same group or network as ourselves and have only included data in the tender form concerning the resources and experience of our legal entity;
- will inform the Contracting Authority immediately if there is any change in the above circumstances at any stage during the implementation of the tasks;
- fully recognise and accept that if the above-mentioned persons participate in spite of being in any of the situations listed in Section 2.3.3.1. of the Practical Guide or if the declarations or information provided prove to be false they may be subject to rejection from this procedure and to administrative sanctions in the form of exclusion and financial penalties representing 2 % to 10 % of the total estimated value of the contract being awarded and that this information may be published on the Commission website in accordance with the conditions set in Section 2.3.4. of the Practical Guide;
- are aware that, for the purposes of safeguarding the EU's financial interests, our personal data may be transferred to internal audit services, to the European Court of Auditors, to the Financial Irregularities Panel or to the European Anti-Fraud Office.

We understand that our tender and the expert may be excluded if we propose the same key expert as another tenderer or if we propose a key expert who is engaged in an EU/EDF financed project if the input from his/her position in that contract could be required on the same dates as his/her work under this contract.

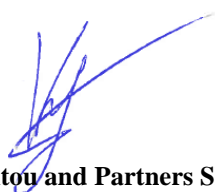
We understand that if we fail to respond within the delay after receiving the notification of award, or if the information provided is proved false, the award may be considered null and void.

With respect,

Natalia Volosciuc

Administrator

ICS Baker Tilly Klitou and Partners SRL



SERVICE TENDER SUBMISSION FORM

Ref: COMINF/3.1/1-5.2

Expenditure verification

Please supply one signed tender (including signed statements of exclusivity and availability from all key experts proposed, if applicable, a completed financial identification form and a completed legal entity file (only for the Leader) and declarations from the Leader and all members (if you are in a consortium), together with three copies. The attachments to this submission form (i.e. declarations, statements, proofs) may be in original or copy. If copies are submitted, the originals must be dispatched to the Contracting Authority upon request. For economic and ecological reasons, we strongly recommend that you submit your files on paper (no plastic folder or divider). We also suggest you use double-sided printing wherever possible. All data included in this application must concern only the legal entity or entities making the tender.

Any additional documentation (brochures, letters etc.) sent with your tender will not be taken into consideration. Applications submitted by a **consortium** (i.e. either a permanent, legally-established grouping or a grouping set up informally for a specific tender procedure) must follow the instructions applicable to the consortium leader and its members.

An economic operator may, where appropriate and for a particular contract, rely on the capacities of other entities, regardless of the legal nature of the links which it has with them. With regard to technical and professional criteria, an economic operator may only rely on the capacities of other entities where the latter will perform the works or services for which these capacities are required. If they do, they must prove to the contracting authority that they have the resources needed to perform the contract, for example by producing a commitment from those entities to place resources at their disposal. Such entities, for instance the parent company of the economic operator, must respect the same rules of eligibility and nationality as the economic operator, as well as the relevant selection criteria.

1 SUBMITTED BY (I.E. THE IDENTITY OF THE TENDERER)

	Name(s) of legal entity or entities making this application	Nationality
Leader	I.C.S Baker Tilly Klitou and Partners S.R.L.	Republic of Moldova

2 CONTACT PERSON (FOR THIS TENDER)

Name	Natalia Volosciuc
Organisation	I.C.S Baker Tilly Klitou and Partners S.R.L.
Address	65 Stefan cel Mare si Sfant Boulevard, 7th Floor, Office 715, Chisinau MD-2001, Moldova
Telephone	+373 22 233003
Fax	+373 22 234044
e-mail	info@bakertilly.md N.Volosciuc@bakertilly.md

3 ECONOMIC AND FINANCIAL CAPACITY

Please complete the following table of financial data based on your annual accounts and your latest projections. If annual accounts are not yet available for the current year or past year, please provide your latest estimates in the columns marked with **. Figures in all columns must be calculated on the same basis to allow a direct, year-on-year comparison to be made (or, if the basis has changed, please provide an explanation of the change as a footnote to the table). When the current ratio is set as selection criterion, for non-for-profit organisations the ratio has to be calculated without taking into account within the current liabilities the pre-financing received from donors for ongoing projects. Any other clarification or explanation which is judged necessary may also be provided. If the tenderer is a public body, please provide equivalent information.

Financial data Data requested in this table must be consistent with the selection criteria set in the contract notice	2 years before last year 2017 EUR	Year before last year 2018 EUR	Last year 2019 EUR	Average EUR	[Past-year EUR]**	[Current year EUR]**
Annual turnover, excluding this contract	297,856	371,046	438,438	369,113	401,436	In progress
Current Assets	159,313	190,248	206,188	185,250	208,540	In progress
Current Liabilities	376,116	397,859	434,823	402,933	407,684	In progress
[Current ratio (current assets/current liabilities)]	0.42	0.48	0.47	0.46	0.51	Not applicable]

4 STAFF

Please provide the following statistics on staff for the current year and the two previous years.

Annual Manpower	Year before past year		Past year		Current year		Period average	
	Overall	Relevant fields	Overall	Relevant fields	Overall	Relevant fields	Overall	Relevant fields
Permanent staff ¹²	15	15	16	16	20	20	17	17
Other staff ¹³								
Total	15	15	16	16	20	20	17	17
Permanent staff as a proportion of total staff (%)	100%	100%	100%	100%	100%	100%	100%	100%

5 AREAS OF SPECIALISATION

Please fill in the table below to indicate any areas of specialist knowledge related to this contract for each legal entity making this tender. State the type of area of specialisation as the row heading and use the name of the legal entity as the column headings. Indicate the areas of specialist knowledge each legal entity has by placing a tick (✓) in the box corresponding to the specialisation in which it has significant experience. **Maximum 10 specialisations.**

	Leader	Member 2	Member 3	Etc.
Relevant specialisation 1	Audit of Financial Statements	Audit of Financial Statements	Audit of Financial Statements	
Relevant specialisation 2	Audit of World Bank financed Projects	Audit of World Bank financed Projects	Audit of World Bank financed Projects	
Etc.				

6 EXPERIENCE

Please fill in the table below to summarise the main projects related to this contract carried out over the past 5 years by the legal entity or entities making this tender. The number of references to be provided must not exceed 15 for the entire tender.

Duration	Assignment name and brief description of main deliverables/outputs	Name of Client & Country of Assignment
2018-present	Block Audit of Financial Statements of the World-Bank-funded projects in the Republic of Tajikistan for CY2017-2020 (25 projects financed by World Bank)	State Committee on Investments and State Property Management of the Republic of Tajikistan
2017 - 2019	Audit of financial statements of the “Implementing Participatory Social Accountability for Better Health Project”. World Bank financed Project	Center for Health Policies And Studies (“PAS”) – Moldova.
2016 - 2020	Audit of the financial statements of “Termoelectrica” S.A. and Audit of the financial statements of District Heating Efficiency Improvement Project (DHEIP)	Termoelectrica SA - (production of heating and electrical energy, Moldova) DHEIP – World Bank financed project
2019 – 2020	Unicef Moldova Spot – Check of Voinicel and CCF projects	Unicef Moldova
2017-2019	Audit of the financial statements of Moldova Social Investment Fund and related projects as of 31 December 2016: <ul style="list-style-type: none"> o Moldova Social Investment Fund o KfW Grant No. 2009-66 440 o PHRD Grant no. TF 014855 (World Bank) o Government of Romania Grant (Government decision no. 436) o Government of Romania Grant as of 14 November 2014 	Moldova Social Investment Fund
2017	Audit of “Rural Extension Services” Project	The National Agency for Rural Development (ACSA)
2016	Audit of the IFRS and NAS financial statements. Production, transportation, distribution and sale of heat energy. Generation and sale of electricity.	CET Nord S.A. (Moldova)
2018-present	Audit of RapPharma, subsidiary of Sopharma	RapPharma – fabrication of drugs
2012-2016	Audit of the financial statements of “Regia Autosalubritate” S.A	Regia Autosalubritate S.A – collection, transportation of waste in Moldova
2016-2019	Audit of the financial statements of “Moldelectrica” S.A	Moldelectrica SA - (transportation of electrical energy), Moldova
2017 - present	Audit of the financial statements of “Bemol Retail”	Audit of the financial statements of Bemol Retail, network of gas stations

Duration	Assignment name and brief description of main deliverables/outputs	Name of Client & Country of Assignment
2015-present	Audit of Eurocreditbank SA	Audit of the financial statements of Eurocreditbank, commercial bank in Moldova
2016-present	Agreed upon procedures for Mediterranean Shipping Company, confirmation of Group Reporting Package	Mediterranean Shipping Company, Moldova
2016-present	Audit of the financial statements of Mission Without Borders Moldova	Mission Without Borders, Moldova
2017	Moldova Climate Adaptation and Forestry Project Financial Audit, financed by World Bank	Public Institution “EMP Management Durabil POP”, Moldova.
2015-2016	Consulting services on improving the operations manual as well as providing recommendations on weaknesses identified during the review performed by USAID.	ACSA – Moldova and Promolex – Moldova
2014-2016	Audit of the IFRS financial statements. Review of Covenants. Production, transportation, transmission, distribution and sale of electricity and heat energy	“Barki Tojik” Joint Stock Company (Tajikistan) World Bank Project in Tajikistan
2014-2016	Performing audit of Cross Border Regional Program Romania – Moldova – Ukraine for the years 2014; for 2015 16 beneficiaries from Moldova were selected for testing.	Ministry of Regional Development and Public Administration of Romania
2012 - 2013	Audit of the IFRS financial statements of the public railway company of the Republic of Moldova	Calea Ferată din Moldova
2010	„Trolleybus Public Transportation Project”, funded by EBRD and EIB Financial assessment of the City Hall of Chisinau with a view to contracting a loan from the EBRD	Chisinau Municipality
2009-2011	Audit of the National Water Supply and Sanitation Project and of the Projects’ beneficiary entities (credit no 4414 MD) and Audit of Environmental Infrastructure Project and Audit of Soroca Apa Canal Entity (Grant no TF0583 10) for the years ended 31 December 2009, 2010 and 2011.	Water Supply PIU of the Republic of Moldova
2009-2011	Audit services of the Loan No. 4760RO IBRD and Loan No. RO-22943 EIB for the Health Sector Reform (HSR) Project	Ministry of Health in Romania

Duration	Assignment name and brief description of main deliverables/outputs	Name of Client & Country of Assignment
2009-2011	WB financed project: Audit services of the Loan No. 4760RO IBRD and Loan No. RO-22943 EIB for the Health Sector Reform (HSR) Project for the year ended 31 December 2009,2010,2011	Ministry of Health in Romania
2011-2014	Project financial statements for the years 2011-2014	Ministry of Health/Capacity Assessment and Modernization Republican Clinical Hospital Project, Health Services and Social Assistance Project
2012-2014	Audit of the IFRS financial statements of the Chisinau Solid Waste Project of the Republic of Moldova 2012 -2014	Chisinau City Council, Moldova
2011-2012	Audit of Transactions within the SIDA Programme for Capacity Building to the Ministry of Economy in the area of energy efficiency and renewable energy in Moldova	MEPIU Moldova
2009-2013	Audit of the complementing EU support for agriculture restructuring (CESAR) project for the period January 1, 2009 – June 30, 2013	National Agency for Cadastre and Land Registration, Romania
2009 - 2011	Audit of the PFS (Project Financial Statements) for QERAM Project (Project ID No. P090340) for the year ended 31 December 2009	Ministry of Education and Youth of the Republic of Moldova
2009-2011	EU financed project: Audit of the expenditure incurred in the project for rehabilitation of 2 county roads	Botosani City Council, Romania
2009-2011	WB financed project. Financial Audit of Road Sector Program Support Project and State Road Administration for the fiscal year ended December 31, 2009, 2010, 2011	State Road Administration of the Republic of Moldova
2010- 2014	Audit of Financial Statements for the years 2010-2014	BEMOL Group of Companies, DANUBE Logistics SRL, TRANSOIL Group of Companies, Floarea Soarelui SA,
2010-2014	Project Financial Statements for the years 2010-2014	National Water Supply Sanitation Project, Health Services and Social Assistance Project, State Road Administration, PAS Center, Agroinform, National Farmers Federation.

7 DECLARATIONS

As part of their tender, each legal entity identified under point 1 of this tender, including every consortium member, must submit a signed declaration using the attached format. The declaration may be in original or in copy. If copies are submitted, the originals must be sent to the Contracting Authority upon request.

Moreover, each legal entity identified under point 1 of this application, including every consortium member, and each capacity-providing entity (if any) must submit a signed declaration of honour on exclusion and selection criteria (form A14 available at the following link: <http://ec.europa.eu/europeaid/prag/annexes.do?chapterTitleCode=A>).

8 STATEMENT

I, the undersigned, being the authorised signatory of the above tenderer (for a consortium, this must include all consortium members), hereby declare that we have examined and accept without reserve or restriction the entire contents of the tender dossier for the tender procedure referred to above. We offer to provide the services requested in the tender dossier on the basis of the following documents, which comprise our Technical offer, and our Financial offer, which is submitted in a separate, sealed envelope:

- ☐ Organisation & Methodology
- ☐ Key experts (comprising a list of the key experts and their CVs), if required
- ☐ Tenderer's declarations (for a consortium, two from each consortium member)
- ☐ Statements of exclusivity and availability signed by each of the key experts, if required
- ☐ Completed financial identification form (see Annex VI to the draft contract) providing details of the bank account into which payments under the proposed contract should be made in the event that we are awarded the contract (or the financial identification number or a copy of the financial identification form provided to the Contracting Authority on an earlier occasion, unless it has changed in the meantime)
- ☐ Completed legal entity file (or the legal entity number allocated. Alternatively a copy of the legal entity file provided to the Contracting Authority on an earlier occasion, unless the legal status has changed in the meantime)
- ☐ Duly authorised signature: an official document (statutes, power of attorney, notary statement, etc.) proving that the person who signs on behalf of the company/joint venture/consortium is duly authorised to do so.
- ☐ Documentary proof or statements required under the law of the country where we are effectively established (or each of the companies in case of a consortium), to show that we do not fall into any of the exclusion situations listed in Section 2.3.3 of the Practical Guide. This evidence or these documents or statements must carry a date, which is not more than one year before the date of submission of the tender. In addition, a statement is furnished stating that the situations described in these documents have not changed since then.
- ☐ Documentary evidence of the financial and economic capacity as well as the technical and professional capacity according to the selection criteria specified in the contract notice.


This tender is subject to acceptance within the validity period stipulated in clause 6 of the Instructions to tenderers.

We understand that our tender may be rejected if we propose key experts who have been involved in preparing this project or employ them as advisers in the preparation of our tender. We also understand that this may mean exclusion from other tender procedures and contracts funded by the EU/EDF.

We are fully aware that, for a consortium, the composition of the consortium cannot be changed in the course of the tender procedure, unless the Contracting Authority has given its prior approval in writing. We are also aware that the consortium members have joint and several liability towards the Contracting Authority concerning participation in the above tender procedure and any contract awarded to us as a result of it.

We understand that entities upon whose capacity we rely with regard to economic and financial criteria, become jointly and severally liable for the performance of the contract.

Signed on behalf of the Tenderer

Name	Natalia Volosciuc
Signature	
Date	04.03.2021

ANNEX III: ORGANISATION & METHODOLOGY

a) Technical Approach, Methodology, and Organization of the Consultant's team

BAKER TILLY INTERNATIONAL is a global network of high quality, independent accountancy and business services firms, all of whom are committed to providing the best possible service to their clients, in their own marketplaces, and across the world, wherever the client needs help.

Baker Tilly International is the 10th largest accounting and business advisory network in the world by combined fee income of its independent members and is represented by 746 offices in 145 territories, with a combined fee income of \$3.6 billion and over 34,700 staff worldwide.

Baker Tilly International was established in 1987 and has grown steadily since then. It has generated a reputation for quality services. Membership is valued and entry criteria are high. Generally, Baker Tilly International operates on the basis of one firm per country although in some territories they have more than one member firm.

The mission of BAKER TILLY INTERNATIONAL is to enable its independent member firms to deliver superior accountancy and business services worldwide to their clients by developing better communication, relationships and understanding among member firms. Member firms have expert knowledge of their local business practices, rules and regulations and customs.

BAKER TILLY KLITOU is a leading firm of Auditors, Accountants, Tax Consultants and Business Advisors, which offers services of the highest standards to more than 3,000 businesses operating both nationally and internationally and is a member of BAKER TILLY INTERNATIONAL.

BAKER TILLY KLITOU has its headquarters in Nicosia – Cyprus and has associated offices in Larnaca and Limassol – Cyprus, Bucharest – Romania, Sofia – Bulgaria, Chisinau – Moldova and Greece – Athens and Thessaloniki. In addition to these offices, through the membership of Baker Tilly International, we can meet the demands of our clients, always paying the highest attention to the quality of our services because it is well known that

SERVICE IS OUR SUCCESS.

Synergy, determination and professionalism are among the key ingredients that make our team able to handle all tasks assigned successfully. Whatever the size of the assignment, we can provide an experienced individual or team to meet each client's specific needs.

SERVICES

Our main aim is, through our specialized departments, to offer our clients services of the highest standards and to add value to our clients' business activities. This is achieved through close contact with our clients; always trying to understand their operations in the best possible manner. This in-depth knowledge of our clients' activities together with the expertise of our specialized departments is the main reason for our success.

OUR CLIENTS

Our clients are the most important element of our business and its success. Our services are fully geared for the satisfaction of our clients' needs and requirements. Our main objective is to develop strong relationships with our clients, to offer services of the highest standards, to respond without any delay to our clients' requests, but always to maintain our professional independence.

PERSONNEL

Our company invests in people of the highest calibre always trying to develop their skills and encourage them to participate in the success of the company.

Our education, training and development programs ensure that further to the increase in technical competency, our people obtain the necessary knowledge, skills and techniques. This is achieved through a combination of formal in-house training, external courses and on the job supervision.

OUR MISSION

Our mission is to maintain a high level of integrity, professional standards and quality services by:

- Constantly keeping abreast of new developments and ever changing legislation and Regulations;
- Maintaining a high level of performance and professional knowledge;
- Ensuring that our clients receive the best possible professional advice and services.

CERTIFICATIONS

Eligibility to Audit World Bank Financed Projects – Romania, Bulgaria and Moldova

Following assessments of Baker Tilly in Romania, Bulgaria and Moldova, World Bank has agreed to include the firms among the firms fully acceptable to audit World Bank financed operations in Romania and Moldova.

Eligibility to Audit EBRD Financed Projects

In the same manner, Baker Tilly in Romania is accredited to audit EBRD financed projects in Romania and Moldova.

Accredited by USAID

Baker Tilly Moldova is accredited by United States Agency for International Development (USAID) (Moldova)

ISO Certificate for Baker Tilly Klitou Romania

Following a due diligence that our firm has undergone in Romania in October 2009, Baker Tilly Klitou was successfully awarded with ISO certificate for financial audit and related activities.

Our company was also nominated as IQ net partner and received altogether with the ISO certification, the international certification IQNet.

Baker Tilly Klitou in Romania implemented and maintains a Quality Management System and an Environmental Management System which fulfil the requirements of the following standards: ISO 9001: 2008 and ISO 14001:2004.

CAFR membership

Baker Tilly Klitou and Partners SRL is an active member of the Chamber of Financial Auditors of Romania (CFAR) and holds the Authorization no. 384/26.05.2003.

CCFR membership

Baker Tilly Klitou and Partners SRL is an active member of the Romanian Chamber of Tax Advisors (CCFR).

ACCA - Approved CPD Employer

Baker Tilly Klitou is ACCA - Approved CPD Employer and ACCA - Approved Employer – Trainee development Platinum level.

Forum of Firms

Also, through its membership to Baker Tilly International, Baker Tilly in Romania and Moldova are members of the Forum of Firms, together with the other independent members of BTI.

ACAP

Baker Tilly in Moldova is member of the Association of Chartered Accountants and Auditors in Moldova.

BAKER TILLY is represented in MOLDOVA by ICS Baker Tilly Klitou and Partners SRL that is ranked as being number 6th in the market. ICS Baker Tilly Klitou and Partners SRL offers audit and assurance services, accounting services, tax consulting, internal audit services, corporate finances services and business advisory services.

b) Staffing and Work Plan

The audit team proposed for this engagement was designed for the type of service required being made up of key experts with extensive experience and a sufficient and appropriate number of non-key experts that will enable performing the engagement at the highest level of quality. All staff have the necessary knowledge and experience to perform the engagement (please see relevant CVs in Appendixes).

The key experts will prepare the audit team having in mind the project peculiarities and reporting deadlines.

The key experts, through the implemented quality control procedures and performance indicators will monitor the audit work and ensure the achievement of the objectives in the agreed due dates.

The fieldwork will be organized based on effective communication with the Project Implementation Unit (PIU) with the ultimate goal of submitting the deliverables within the deadlines stipulated in the service contract and terms of reference at the highest quality level.

WORK PLAN AND STAFFING

Our audit will be performed in accordance with the International Standards on Auditing as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants (IFAC) and to relevant World Bank guidelines.

Please find below the main activities of the assignment grouped on the main phases of the audit, planning, execution and finalization and reporting as per Baker Tilly methodology.

There are 6 key groups of procedural steps in our audit approach which we will follow during this engagement:

- 1. Planning the mission;**
- 2. Gather Information;**
- 3. Develop Strategy;**
- 4. Execute the audit;**
- 5. Form an Opinion;**
- 6. Reporting and timeframe;**

Step 1. Planning the mission

Based on terms of reference and our knowledge we will prepare a preliminary audit plan, including the list of experts' related man-days, direct cost and total budget proposed for the assignment.

Step 2. Gather Information

Our purpose is to gain a level of knowledge about the client's organization and the way that it is controlled which will enable us to identify events, transactions and practices which may have a material effect on the financial statements. This may be critical to the audit engagement, as we must ensure that sufficient understanding of the entity and its environment is obtained and recorded to identify and assess risk of material misstatements, including such risks that are due to fraud. For this purpose, among others, matters regarding industry, regulatory and other external factors will be considered relevant. Regulatory aspects mainly refer to:

- Accounting principles and industry specific practices;
- Regulatory framework;
- Taxation;
- Government policies;
- Environmental requirements;
- Significant laws and regulations.

To ensure that sufficient understanding of laws and regulations is obtained and recorded to identify and assess risk, we shall design our procedures in such a manner so as to address not only the regulatory framework per se, but also the contractual terms and covenants of the funding/grant agreements, and internal policies and procedures, expected to be designed and implemented, using the following approach:

a. What is the legal and regulatory framework applicable to the entity and the industry or sector in which it operates?

We shall consider specific laws and regulations that:

- Directly affect amounts and disclosures in the financial statements;
- May have a fundamental effect on the operations of the entity (e.g. those that may cause the entity to cease operations).

b. How does the entity comply with applicable laws and regulations?

We shall consider specific policies and procedures:

- Regarding compliance with laws and regulations;
- Regarding compliance with funding agreements;
- Adopted for identifying, evaluating and accounting for litigation claims, etc.

Such understanding shall be obtained by:

- inquiries of management and others within the entity (e.g. Inquiries directed towards those charged with governance, inquiries of employees in charge / involved in main business processes, inquiries addressed to PIU a external legal advisors, if the case, or other business partners, inquiries addressed to IT staff in order to determine IT pervasiveness, etc.);
- analytical procedures, based on obtaining and analyzing financial and non-financial information (e.g. Approved budgets/projects, published reports, external parties' assessments, etc.);
- observation and inspection of PIU operations, business plans, budgets, records, internal policies and manuals, reports prepared by management, management meeting minutes and decisions, etc.

Gathered information shall be used in order to determine significant business processes (such as Procurement, Cash and Banks, Expenses, etc.) and classes of transactions, document our understanding of controls and prepare narratives, and further in performing walk-throughs and identification of key controls, preliminary assessment of controls design and implementation, design and perform tests of controls and finally in assessing of operating effectiveness.

Step 3. Develop Audit Strategy

We will formulate an overall audit plan, which will be translated into a detailed audit

program for audit staff to follow. In developing the audit plan we will consider:

- Knowledge of the entity's activity;
- Risk and materiality with the purpose of identification of significant audit area.

A risk-centered approach gives us an overall measure of risk, but at the same time, it provides a quantification of each stage of the audit. The risk-based perspective determines the extent of detailed testing required.

Inherent risk is the risk that the financial statements may contain a material misstatement, ignoring the possibility that overall controls or control activities may prevent or detect such misstatements. For each year of each engagement, we assess the nature and the level of the inherent risks for each audit unit.

This assessment is then combined with our assessment of overall controls to arrive at a "Risk Profile" for each specific assertion. The Risk Profile will be an important element in determining the nature, timing and extent of the audit procedures we will perform given the particular risks we have identified.

The control environment sets the tone of the organization, influencing the control consciousness of its people. It is the Beneficiary for all other components of internal control, providing discipline and structure.

Risk assessment refers to the organization's process of identifying potential risks to financial reporting objectives and developing actions to address those risks. Risk assessment should consider external and internal events and circumstances that occur and adversely affect the organization's ability to record, process, summarize and report financial statement data.

Monitoring is the process of assessing the quality of internal control performance over time by way of normal, ongoing supervisory activities or specific evaluations. It involves evaluating the quality of internal control over time and assessing the design and operation of controls on a timely basis and taking appropriate corrective actions.

Where overall controls are strong they may reduce the risk of a material misstatement in the financial reports.

Materiality will help us to decide:

- How many and what items to examine;
- Whether to use sampling techniques;
- What level of error might lead to a qualified audit opinion;
- Nature, timing and extent of procedures.

The modern audit encompasses reliance on internal controls in order to reduce the amount of testing final balances. **Audit sampling** is a sampling method, whereby a selection of items, is made from a population, for which we obtain and evaluate audit evidence, in order to form or assist in forming a conclusion concerning the population from which the sample is drawn. Audit sampling can be applied using either **non-statistical or statistical sampling** approaches.

Statistical audit sampling techniques involve randomly selecting items from a population and using requires that sample items are selected so each sampling unit has a known chance of being selected. **Random selection**, if applied appropriately, helps to guard against bias in sample selection that other non-statistical methods may introduce. As a best practice, statistical sampling will result in a representative sample and should be used when population is above 250 items.

Non-statistical audit sampling techniques involve selecting items from a population on a judgmental or other basis. With non-statistical sampling, items may be selected judgmentally from a population for examination if the appropriate sample size is determined and

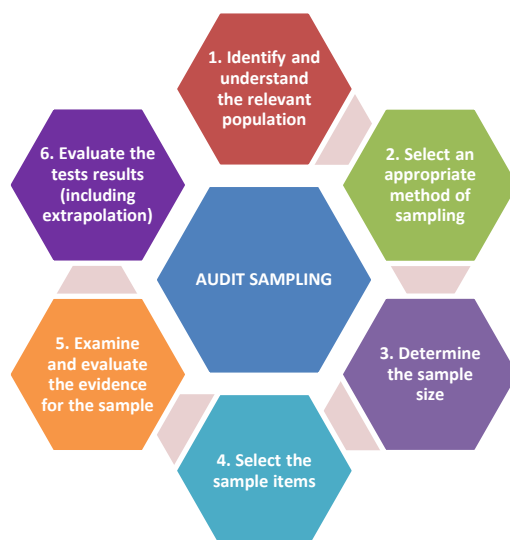
reasonable precautions are taken to ascertain that our selections are not biased toward items with particular characteristics that may not be representative of all the items in the population.

The decision whether to use a statistical or non-statistical sampling approach shall consider the most efficient manner to obtain sufficient appropriate audit evidence in the particular circumstances. Sample size is not a valid criterion to distinguish between statistical and non-statistical approaches. Because of the underlying statistical models, statistical sampling may provide a sample that can more readily be defended as representative and free from bias than a sample resulting from non-statistical methods.

An audit sample is a sample whose characteristics reflect those of the population from which it was drawn. Audit sampling enables us to select and examine items and obtain sufficient appropriate audit evidence about the amount of potential misstatement in the entire population, if:

- the individual items that make up the population have similar characteristics,
- are processed in a similar fashion, and
- all sampling units have a chance of selection.

After determining the related test objective (including assertions to be tested) for performing an audit sampling technique, the following phases are performed, as described in the diagram below:



The above phases should apply with additional specific considerations for the purpose of control testing versus substantive testing, such as:

- Controls testing should take into account frequency of transactions/controls, planned reliance on controls and as well the expected deviations.
- Substantive testing shall consider planned reliance on internal controls and control testing results, and results of other analytical procedures carried out.

Applications supporting significant classes of transactions

When the preliminary audit strategy is developed, the significant classes of transactions within significant processes that affect the significant accounts and assertions are identified. These significant processes are those major processes where significant classes of transactions are initiated, recorded, processed and/or reported. When understanding the relationship between processes, classes of transactions, and significant accounts, we also consider the technology that enables those processes and transactions. This information is necessary to help us determine the relative complexity and significance of the procedures

and plan for appropriate staffing of the audit engagement. We document the information technology resources related to significant classes of transactions within significant processes in the Technology Summary.

Significant classes of transactions within significant processes

To complete the Technology Summary, the Information Technology Audit (IT) Specialist will consider the significant classes of transactions within significant processes identified. For example, the Financial Statement Close Process (FSCP) transforms the transactions reflected in the client's accounting records into financial statements and related disclosures. Because of the importance of this process, the FSCP is always considered a significant process. The application / process owner(s) is also identified and listed in the Technology Summary.

Electronic audit evidence

Data used during the audit that is transmitted, processed, maintained, or accessed electronically (e.g., financial or non-financial data used for analytical and data analysis procedures, key performance indicators, or other data that represents substantive audit evidence to support assertions for significant accounts) is defined as "electronic audit evidence". If the engagement team uses electronic audit evidence during the performance of the audit and intends to place reliance on system controls associated with the generation of the electronic audit evidence for a significant class of transactions, the column Rely on Electronic Audit Evidence is checked. (For example, the engagement team may wish to rely on system controls to determine the mathematical accuracy of a trial balance, subsidiary ledger, or other system-generated report.)

Technology supporting relevant applications

Following documentation of the computer applications and infrastructure that affect the significant classes of transactions within significant processes, the IT Audit Specialist will discuss results with the Audit Team Leader to establish an appropriate audit strategy with respect to understanding and evaluating IT general controls and application and IT-dependent manual controls. The information contained within the Technology Summary is used as the basis for IT general controls documentation and subsequent evaluation.

Documentation of IT General Controls (ITGC)

Effectiveness of IT general controls primarily reflects in:

- Program Change controls;
- Logical Access controls (including data and file access controls) ;
- Other IT General controls (IT operations).

These controls may influence the effectiveness of application controls and our ability to rely on application controls, IT-dependent manual controls, and electronic audit evidence. Electronic audit evidence is defined in Procedure "electronic data used in the audit (e.g., financial or non-financial data used for analytical and data analysis procedures; key performance indicators; or other data that represents substantive audit evidence to support assertions for significant accounts)."

To complete this procedure, we perform the work steps outlined below.

a. Document Our Understanding of the Controls

We document our understanding of the client's IT general controls as they relate to specific application controls and IT-dependent manual controls that are identified, documented, and evaluated in previous activity. This documentation normally consists of narratives and/or process flow diagrams.

The information about controls that we obtain and document during this work step should be detailed enough to enable us to identify controls and to understand how the various

controls are performed, who performs them, and what data reports, files, or other material are used in performing them. Furthermore, we determine what evidence, if any, is produced as a result of performing the controls.

b. Perform Walk-Through

Walk-throughs are performed to confirm our understanding of the client's IT general controls and to confirm that these controls have been placed in operation. In addition, walk-throughs may provide some evidence about whether the controls are operating effectively. Walk-throughs are normally performed using items and events that we believe are typical of the related controls. We walk through one of each type of major item or event previously identified, unless more than one is needed to confirm our understanding. In addition, if different application controls are supported by different IT general controls, we may have to perform additional walk-throughs. For example, if application control A is supported by different program change controls than application control B, we walk-through both.

c. Preliminarily Evaluate the Effectiveness of Controls

Based on the results of our walk-throughs, we evaluate whether the IT general controls identified are likely to be effective in ensuring the related application controls and IT-dependent manual controls operate effectively over time, and supports the reliance on electronic audit evidence. We document the preliminary evaluation of the effectiveness of program change controls, logical access and when appropriate other IT general controls evaluation property of the IT General Control object. When making our preliminary evaluation we consider the effectiveness of the controls and included in our walk-through. The evaluation we make at this time is a preliminary evaluation and is subject to change based on the outcome of our detailed tests of controls and other related procedures.

Step 4. Execute the audit

The audit execution phase will follow the results described in the audit plan. The audit engagement team will be allocated and efforts will be directed to the matters which have been identified during the planning and risk assessment phase. The audit engagement team will follow the objectives detailed in the audit programs and perform procedure to gather sufficient audit evidence to support the basis for the audit report.

To gather sufficient appropriate evidence to support our audit opinion - the results of our work are evaluated to determine whether this degree of audit evidence is achieved or whether additional procedures need to be performed.

In performing the selected audit procedures we will maintain an appropriate degree of professional scepticism and ensure that any questions that arise during the performance of our work are pursued and the matters resolved.

After we have completed our audit procedures, we will evaluate whether, as a result of our work, we are reasonably assured that the financial statements are free from material misstatements. We will consider the effect of all errors found during the course of our work.

After investigating and evaluating the possible evidence of misstatements arising from error of fraud, we will determine what additional audit procedures, if any, will be employed. An unintentional error may be an isolated situation that may require only minimum additional audit procedures or no additional audit procedures at all, depending on its frequency and materiality. On the other hand, an indication of fraud or pervasive errors in the client's accounting system may warrant substantial additional procedures or other action.

In deciding what is material we have regarded to the same factors as those in our preliminary estimate of materiality. If at this stage our judgment as to what is material is markedly lower than planning materiality, we need to consider the sufficiency of our audit procedures to

determine if any additional work is required.

During audit execution, we will perform at least the following procedures in respect of PIU:

- Confirmation that external funds have been used in accordance with the conditions of the relevant financing/grant agreement, with due attention to economy and efficiency and only for the purposes for which the financing was provided;
- Confirmation that counterpart funds have been provided and used in accordance with the relevant financing agreement and only for the purposes they were provided;
- Confirmation that works, goods and services have been procured in accordance with the relevant financing agreements;
- Confirmation that all necessary supporting documents, records, and accounts have been kept in respect of all Projects, including expenditures, as reported in administrative operating budget, supplemental budget and projects budgets.
- Confirmation that the financial statements have been prepared in accordance with generally accepted accounting principles and practices and relevant Guidelines and give a true and fair view of the financial position of the entities at each reporting period end;
- Confirmation that Statement of revenues and expenditures have been prepared in accordance with the provisions of the provisions of contract or agreement for funding.
- Confirmation that all expenditures have been made wholly and necessarily to achieve the objectives of the funded projects;
- Confirmation that all projects financial reports audited can be relied upon to support the related funding applications.
- We will select randomly and visit a representative sample of the beneficiaries of grants for carrying out sub-projects. During these visits we will be checking the existence and conditions of investments, how they are procured and accounted for and the use of financial means for the purpose intended.

In order to achieve the above mentioned objectives, we will perform the following activities:

a. The audit process will envisage, within the framework of the materiality set and our sample selection techniques, particularly the following aspects:

- To verify if the expenditures for a transaction or an operation have been accurately registered in the Beneficiary's accounting system and Financial Report and if they are backed up by supporting documents. Furthermore, we will verify if the expenditures for a transaction or operation have been reported to the proper chapter and sub-chapter;
- To verify the Budget of the Project (the accuracy and authorization of the initial Budget) and if the expenditures incurred have been included in the budget of the project;
- To verify if the budgetary reallocations are applied in preparing the financial reports and if these are in accordance with the standard models detailed in the corresponding regulations (e.g. Standard Operating Procedures/Project Implementation Form);
- To verify the expenditures and to report all the exceptions that result from this verification. The verification's exceptions represent all the exceptions found in applying the procedures specified in the Standard Operating Procedures/Project Implementation Form. In all cases we will evaluate the financial impact (the estimated impact) of the exceptions as related to non-eligible expenditures. For example: if we will find an exception regarding the procurement rules, we will evaluate whether this has led to a non-conformity. We will report all such exceptions found, including the ones where we cannot measure the financial impact;

- To verify that the necessary supporting documents, records, and accounts have been kept. Clear linkages should exist between the accounting records and the financial reports presented by the PIU;
 - To verify that Capital Contribution Accounts have been used and have been maintained in accordance with the provisions of the relevant financing agreements;
- b. We will verify if all the information from the Financial Reports is in accordance with the PIU accounting and registration system (i.e. balance sheet, general ledger, various accounting registers, etc.).
- c. We will submit to the PIU the accurate planning for the activities that will be performed during the audit mission.
- d. We are responsible for the confidentiality of the information and documents that he has been given access to during his mission.

Step 5. Form an Opinion

We draw together all the evidence we have obtained and consider whether we have obtained high assurance that the risk of material misstatement has been reduced to an appropriately low level.

We assess the financial statements to evaluate whether they are reasonable and consistent with our knowledge of the organization. We then determine an appropriate opinion. We record all significant decisions made during the course of performing our work in reaching our opinion.

We will form and express our opinion as to whether:

- a. Financial statements present fairly the financial position and results of financial operations and cash flows in accordance with applicable accounting framework;
- b. PIU complied with applicable laws, regulations and provisions of funding contracts / agreements;
- c. expenditures have been made wholly and necessarily for the realization of projects objectives and with due attention to economy and efficiency (within the framework of the materiality set and our sample selection techniques);
- d. all information and explanation necessary for the purpose of the audit have been obtained, and
- e. supporting records and documents necessary for the purpose of the audit have been retained.

Step 6. Reporting and timeframe

According to the Terms of Reference we shall prepare our report:

- Draft report – submission estimation period November 2022;
- Final report – submission estimation period December 2022.

We estimate that we shall commence our work in March 2021.

We shall be able to deliver our final report in July 2022 - pending upon receiving all information from the Client and Client's full support to the audit team.

N°	Procedural steps	May 2021 – December 2022					
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
1	Planning and gather information						

N°	Procedural steps	May 2021 – December 2022					
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
2	Develop Audit Strategy						
3	Execute the audit						
4	Form the draft report not later than end of November 2022						
5	Submit the final report not later than end of December 2022						

Use of EDP software

Baker Tilly Klitou and Partners SRL as a member firm of Baker Tilly International, uses **Caseware Audit International** (“AIT”) as the auditing tool.

From auditing and building financial statements to document management and fraud prevention, AIT solution provides a comprehensive automated process for assurance engagements.

Fulfil our audit needs

Audit is adaptable for any sized firm - large or small. Equipped with the flexibility to use built-in content or add your own, AIT can address all our requirements. The OneForm document is a single area for documenting all areas of the audit engagement.

Optimise our auditing

CaseWare Audit makes our audit process more intelligent than ever before, with the Audit Optimiser. This tool builds the most appropriate work programs based on criteria defined by our firm.

Easily manage risks and controls

Record, track and summarize risks and controls with a powerful centralized risk and controls tracking system. Create numerous reports to analyse the identified risks and controls.

Review files efficiently

With easy access to financial statements, work programs, lead sheets and working papers, partners/managers can review a file even while work is progressing in other parts of the file. The audit files shall be fully documented in AIT tool, in all stages, starting with **Planning** through **Completion** and reporting, including tracking of identified weaknesses and management letter report. Not only it provides support to the firm’s consistency in implementation of audit methodology, but also includes ready-to-use templates and working papers.

It also includes specific parameters dedicated to documenting the Engagement Quality Review.

**DECLARATION ON HONOUR ON
EXCLUSION CRITERIA AND SELECTION CRITERIA**

The undersigned Natalia Volosciuc, representing:

<i>(only for natural persons)</i> himself or herself	<i>(only for legal persons)</i> the following legal person:
ID or passport number: (‘the person’)	Full official name: I.C.S Baker Tilly Klitou and Partners S.R.L. Official legal form: Societate cu Răspundere Limitată Statutory registration number: 1007600043180 Full official address: 65 Stefan cel Mare si Sfânt Boulevard, 7th Floor, Office 715, Chisinau MD-2001, Moldova VAT registration number: 0207171 (‘the person’)

I – Situation of exclusion concerning the person

(1) declares that the above-mentioned person is in one of the following situations:	YES	NO
(a) it is bankrupt, subject to insolvency or winding up procedures, its assets are being administered by a liquidator or by a court, it is in an arrangement with creditors, its business activities are suspended or it is in any analogous situation arising from a similar procedure provided for under national legislation or regulations;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(b) it has been established by a final judgement or a final administrative decision that the person is in breach of its obligations relating to the payment of taxes or social security contributions in accordance with the law of the country in which it is established, with those of the country in which the contracting authority is located or those of the country of the performance of the contract;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(c) it has been established by a final judgement or a final administrative decision that the person is guilty of grave professional misconduct by having violated applicable laws or regulations or ethical standards of the profession to which the person belongs, or by having engaged in any wrongful conduct which has an impact on its professional credibility where such conduct denotes wrongful intent or gross negligence, including, in particular, any of the following:		
(i) fraudulently or negligently misrepresenting information required for the verification of the absence of grounds for exclusion or the fulfilment of selection criteria or in the performance of a contract;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(ii) entering into agreement with other persons with the aim of distorting competition;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iii) violating intellectual property rights;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iv) attempting to influence the decision-making process of the contracting authority during the award procedure;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(v) attempting to obtain confidential information that may confer upon it undue advantages in the award procedure;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(d) it has been established by a final judgement that the person is guilty of the following:		
(i) fraud, within the meaning of Article 1 of the Convention on the protection of the European Communities' financial interests, drawn up by the Council Act of 26 July 1995;	<input type="checkbox"/>	<input checked="" type="checkbox"/>

(ii) corruption, as defined in Article 3 of the Convention on the fight against corruption involving officials of the European Communities or officials of EU Member States, drawn up by the Council Act of 26 May 1997, and in Article 2(1) of Council Framework Decision 2003/568/JHA, as well as corruption as defined in the legal provisions of the country where the contracting authority is located, the country in which the person is established or the country of the performance of the contract;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iii) participation in a criminal organisation, as defined in Article 2 of Council Framework Decision 2008/841/JHA;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(iv) money laundering or terrorist financing, as defined in Article 1 of Directive 2005/60/EC of the European Parliament and of the Council;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(v) terrorist-related offences or offences linked to terrorist activities, as defined in Articles 1 and 3 of Council Framework Decision 2002/475/JHA, respectively, or inciting, aiding, abetting or attempting to commit such offences, as referred to in Article 4 of that Decision;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(vi) child labour or other forms of trafficking in human beings as defined in Article 2 of Directive 2011/36/EU of the European Parliament and of the Council;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(e) the person has shown significant deficiencies in complying with the main obligations in the performance of a contract financed by the Union's budget, which has led to its early termination or to the application of liquidated damages or other contractual penalties, or which has been discovered following checks, audits or investigations by an Authorising Officer, OLAF or the Court of Auditors;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(f) it has been established by a final judgment or final administrative decision that the person has committed an irregularity within the meaning of Article 1(2) of Council Regulation (EC, Euratom) No 2988/95;	<input type="checkbox"/>	<input checked="" type="checkbox"/>
(g) for the situations of grave professional misconduct, fraud, corruption, other criminal offences, significant deficiencies in the performance of the contract or irregularity, the applicant is subject to: i.facts established in the context of audits or investigations carried out by the Court of Auditors, OLAF or internal audit, or any other check, audit or control performed under the responsibility of an authorising officer of an EU institution, of a European office or of an EU agency or body; ii.non-final administrative decisions which may include disciplinary measures taken by the competent supervisory body responsible for the verification of the application of standards of professional ethics; iii.decisions of the ECB, the EIB, the European Investment Fund or international organisations; iv.decisions of the Commission relating to the infringement of the Union's competition rules or of a national competent authority relating to the infringement of Union or national competition law; or v.decisions of exclusion by an authorising officer of an EU institution, of a European office or of an EU agency or body.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

II – Situations of exclusion concerning natural persons with power of representation, decision-making or control over the legal person

Not applicable to natural persons, Member States and local authorities

(2) declares that a natural person who is a member of the administrative, management or supervisory body of the above-mentioned legal person, or who has powers of representation, decision or control with regard to the above-mentioned legal person (this covers company directors, members of management or supervisory bodies, and cases where one natural person holds a majority of shares) is in one of the following situations:	YES	NO	N/A
Situation (c) above (grave professional misconduct)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Situation (d) above (fraud, corruption or other criminal offence)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Situation (e) above (significant deficiencies in performance of a contract)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Situation (f) above (irregularity)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

III – Situations of exclusion concerning natural or legal persons assuming unlimited liability for the debts of the legal person

(3) declares that a natural or legal person that assumes unlimited liability for the debts of the above-mentioned legal person is in one of the following situations:	YES	NO	N/A
Situation (a) above (bankruptcy)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Situation (b) above (breach in payment of taxes or social security contributions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

IV – Grounds for rejection from this procedure

(4) declares that the above-mentioned person:	YES	NO
(h) has distorted competition by being previously involved in the preparation of procurement documents for this procurement procedure.	<input type="checkbox"/>	<input checked="" type="checkbox"/>

V – Remedial measures

If the person declares one of the situations of exclusion listed above, it must indicate measures it has taken to remedy the exclusion situation, thus demonstrating its reliability. This may include e.g. technical, organisational and personnel measures to prevent further occurrence, compensation of damage or payment of fines. The relevant documentary evidence which illustrates the remedial measures taken must be provided in annex to this declaration. This does not apply for situations referred in point (d) of this declaration.

VI – Evidence upon request

Upon request and within the time limit set by the contracting authority the person must provide information on the persons that are members of the administrative, management or supervisory body. It must also provide the following evidence concerning the person itself and concerning the natural or legal persons which assume unlimited liability for the debt of the person:

For situations described in (a), (c), (d) or (f), production of a recent extract from the judicial record is required or, failing that, an equivalent document recently issued by a judicial or administrative authority in the country of establishment of the person showing that those requirements are satisfied.

For the situation described in point (a) or (b), production of recent certificates issued by the competent authorities of the State concerned are required. These documents must provide evidence covering all taxes and social security contributions for which the person is liable, including for example, VAT, income tax (natural persons only), company tax (legal persons only) and social security contributions. Where any document described above is not issued in the country concerned, it may be replaced by a sworn statement made before a judicial authority or notary or, failing that, a solemn statement made before an administrative authority or a qualified professional body in its country of establishment.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
<i>Insert as many lines as necessary.</i>	

VII – Selection criteria

(5) declares that the above-mentioned person complies with the selection criteria applicable to it individually as provided in the tender specifications:	YES	NO	N/A
(a) It has the legal and regulatory capacity to pursue the professional activity needed for performing the contract as required in section 7 of the tender specifications;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) It fulfills the applicable economic and financial criteria indicated in section 16 of the tender specifications;	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) It fulfills the applicable technical and professional criteria indicated in section 16 of the tender specifications.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The contracting authority must adapt the table above to the criteria indicated in the tender specifications (i.e. insert extra rows for each criterion or delete irrelevant rows).

(6) if the above-mentioned person is the sole tenderer or the leader in case of joint tender , declares that:	YES	NO	N/A
(d) the tenderer, including all members of the group in case of joint tender and including subcontractors if applicable, complies with all the selection criteria for which a consolidated assessment will be made as provided in the tender specifications.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

VII – Evidence for selection

The signatory declares that the above-mentioned person is able to provide the necessary supporting documents listed in the relevant sections of the tender specifications and which are not available electronically upon request and without delay.

The person is not required to submit the evidence if it has already been submitted for another procurement procedure. The documents must have been issued no more than one year before the date of their request by the contracting authority and must still be valid at that date.

The signatory declares that the person has already provided the documentary evidence for a previous procedure and confirms that there has been no change in its situation:

Document	Full reference to previous procedure
n/a	n/a

The above-mentioned person may be subject to rejection from this procedure and to administrative sanctions (exclusion or financial penalty) if any of the declarations or information provided as a condition for participating in this procedure prove to be false.

Full name

Natalia Volosciuc

Date 04 March, 2021

Signature



ANNEX IV: KEY EXPERTS

Name of expert	Proposed position	Years of experience	Age	Educational background	Specialist areas of knowledge	Experience in partner country	Languages and degree of fluency (VG, G, W)
Natalia Volosciuc	Tax Key Expert	2003 - present	41	Please see the CV	Audit, taxes	Please see the CV	Please see the CV
Constantin Agafita	Senior Audit Manager	2010-present	38	Please see the CV	Audit	Please see the CV	Please see the CV
Alexandr Polomosnih	Audit Manager	2014-present	39	Please see the CV	Audit	Please see the CV	Please see the CV
Daniela Lupu	Audit Senior	2017-present	26	Please see the CV	Audit	Please see the CV	Please see the CV

CURRICULUM VITAE

Proposed role in the project: Tax Key Expert

Family name: Volosciuc

First names: Natalia

Date of birth: 06/04/1980

Nationality: Moldavian

Civil status: Married

Education:

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
Ministry of Finance of the Republic of Moldova March 2008	Certificate of Audit Qualification
Economic Studies Academy from Moldova September 2000 – June 2003	Licentiate in Economics

Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Romanian	1	1	1
English	4	4	4
Russian	1	1	1

Membership of professional bodies:

Member of the Association of Professional Accountants Moldova (ACAP)

Other skills: (e.g. Computer literacy, etc.) Microsoft Office, audit software

Present position: Administrator, Tax Key Expert

Years within the firm: November 2015 – to present

Key qualifications: (Relevant to the project) Certificate of Audit Qualification

Specific experience in the region:

Country	Date from - Date to
Moldova DHEIP – World Bank financed project	2016 - 2020 Audit of the financial statements of District Heating Efficiency Improvement Project (DHEIP)
State Committee on Investments and State Property Management of the Republic of Tajikistan	2018- present Block Audit of Financial Statements of the World-Bank-funded projects in the Republic of Tajikistan for CY2017-2021 (25 projects financed by World Bank)
Center for Health Policies and Studies (“PAS”) – Moldova	2017 – 2020 Audit of financial statements of the “Implementing Participatory Social Accountability for Better Health Project”. World Bank Project
Public Institution “EMP Management Durabil POP”, Moldova	2017 Moldova Climate Adaptation and Forestry Project Financial Audit, financed by World Bank
ACSA – Moldova and Promolex – Moldova	2015-2016 Consulting services on improving the operations manual as well as providing recommendations on weaknesses identified during the review performed by USAID

Date from - Date to	Location	Company & reference person ¹ (name & contact details)	Position	Description
November 2015 – to present	Moldova	<p>Baker Tilly Moldova, Audit Manager</p> <p>For references:</p> <p>Mr Spiros Grouits, Country Managing Partner for Romania and Moldova</p> <p>Tel: +30 215 500 60 60</p> <p>E-mail: S.Grouits@bakertilly.gr</p>	Administrator / Tax Consultant	<p>Management of the company</p> <ul style="list-style-type: none"> ▪ Supervising personnel's activity ▪ Implementing the decision of the Company shareholders ▪ Providing Tax Consultancy to the audit and accountancy department and for the firm's clients
March 2003 – September 2015	Moldova	S.A. Audit-Concret	Auditor / Team Leader	<ul style="list-style-type: none"> ▪ Team leader during various audits of big and medium companies (production, trade, energy, services, catering, insurance, microfinance, pawnshops) ▪ Development of audit plans and audit programs ▪ Checking and completion of the audit files on each client engagement ▪ Preparation of financial statements ▪ Preparation of the letter to the management of the audited entity ▪ Coordinating the work of team members ▪ Providing support to the audit engagement team members in carrying out their work, and responsible members of the evaluation team.

March 2001 – July 2003	Moldova	Law Academy from Moldova SRL	Accountant	<p>Responsible for posting accounting journal entries in the accounting software 1C</p> <ul style="list-style-type: none"> ▪ Analysing financial performance of the organization by type of activity ▪ Developing budgets for future activities of the organization ▪ Compiling and submitting on regularly basis financial reports to the national fiscal and monitoring authorities and to partner organizations
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Other relevant information (e.g., Publications) n/a

CURRICULUM VITAE

Proposed role in the project: Senior Audit Manager

Family name: Agafita

First names: Constantin

Date of birth: 17/07/1983

Nationality: Moldavian

Civil status: Married

Education:

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
Academy of Economic Studies of Moldova September 2005 -June 2008	Diploma of licentiate (Business Administration)
Academy of Economic Studies of Moldova September 2006 - June 2007	Master degree in economics (Bank and Financial Administration)
Academy of Economic Studies of Moldova September 2001 – June 2005	Bachelor degree in Finance

Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Romanian	1	1	1
English	1	1	1
Russian	1	1	1
French	3	3	3

Membership of professional bodies:

Member of the Association of Chartered Certified Accountants (ACCA)

Other skills: (e.g. Computer literacy, etc.)

Microsoft Office, audit software

Present position: Senior Audit Manager

Years within the firm: December 2015 – present

Key qualifications: (Relevant to the project) ACCA Certification

Specific experience in the region:

Country	Date from - Date to
Moldova DHEIP – World Bank financed project	2016 - 2020 Audit of the financial statements of District Heating Efficiency Improvement Project (DHEIP)
State Committee on Investments and State Property Management of the Republic of Tajikistan	2018- present Block Audit of Financial Statements of the World-Bank-funded projects in the Republic of Tajikistan for CY2017-2021 (25 projects financed by World Bank)
Center for Health Policies and Studies (“PAS”) – Moldova	2017 – 2020 Audit of financial statements of the “Implementing Participatory Social Accountability for Better Health Project”. World Bank Project

Public Institution “EMP Management Durabil POP”, Moldova	2017 Moldova Climate Adaptation and Forestry Project Financial Audit, financed by World Bank
ACSA – Moldova and Promolex – Moldova	2015-2016 Consulting services on improving the operations manual as well as providing recommendations on weaknesses identified during the review performed by USAID

Professional experience

Date from - Date to	Location	Company& reference person ² (name & contact details)	Position	Description
December 2015 – present	Moldova	Baker Tilly Moldova, Audit Manager For references: Mr Spiros Grouits, Country Managing Partner for Romania and Moldova Tel: +30 215 500 60 60 E-mail: S.Grouits@bakertilly.gr	Senior Audit Manager	Responsible for a coordination of audit engagements including planning, day-to-day control of the audit teams, liaising with clients and completing audit assignments; responsible for reviewing the financial statements of the client companies
June 2010 - December 2015	Moldova	Grant Thornton Moldova	Audit Assistant to Audit Senior	Activities performed as Senior - preparation of deliverables. Supervise team members. Participation in meetings with Project’s implementing agencies. In charge for fieldwork. Performance and review of procedures

Other relevant information (e.g., Publications)

- Multiple trainings organized by Baker Tilly International, Grant Thornton Moldova, Grant Thornton Greece and Grant Thornton International.
- Advanced training on “Enterprise accounting” and 1C Accounting Software.
- Workshop on “Developing entrepreneurial skills”, Poland.
- Training in “Logistics and Supply Chain Management”, provided by the Italian Association of Logistics and Supply Chain Management.

CURRICULUM VITAE

Proposed role in the project:

Family name: Polomosnih

First names: Alexandr

Date of birth: 03/11/1982

Nationality: Moldavian

Civil status: not married

Education:

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
September 2001 – June 2005 Academy of Economic Studies of Moldova	Bachelor Degree in Accounting
September 2006 – June 2007 Academy of Economic Studies of Moldova	Master degree in economics (Bank and Financial Administration)
November 2007 – February 2012 Academy of Economic Studies of Moldova	Diploma of doctor of philosophy (Economics)
October 2020 UNICEF learning program for partners and contractors	Approved partner

Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Russian	1	1	1
English	1	1	1
Romanian	1	1	1
German	5	5	5

Membership of professional bodies:

- Member of the Association of Chartered Certified Accountants (ACCA)
- Member of the Moldovan Association of professional Accountants and Auditors (ACAP).
- Institute of Internal Auditors (IIA)

Other skills: (e.g. Computer literacy, etc.) Microsoft Office, audit software

Present position: Audit Manager

Years within the firm: August 2020 – present

Key qualifications: (Relevant to the project)

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
October 2020 UNICEF learning program for partners and contractors	Approved partner

Specific experience in the region:

Country	Date from - Date to
---------	---------------------

Moldova	Sep-Dec 2014
Moldova	Jul-Aug 2015
Moldova	Feb-Apr 2018
Romania	Mar-Apr 2020

Professional experience

Date from - Date to	Location	Company& reference person ³ (name & contact details)	Position	Description
August 2020 – present	Moldova	Baker Tilly Klitou and Partners, r For references: Mr. Spyros Grouits, Country Managing Partner for Greece and Moldova Tel: +30 694 443 6096 E-mail: s.grouits@bakertilly.gr	Audit Manager	Responsible for a coordination of audit engagements including planning, day-to-day control of the audit teams, liaising with clients and completing audit assignments; responsible for reviewing the financial statements of the client companies
August 2014 – August 2020	Moldova	Deloitte and Touche SRL, Audit Senior to Audit Project Manager For references: Mrs. Lilia Colin, Audit director, Moldova office leader Tel: +373 681 75 551 E-mail: lcolin@deloittece.com	Audit project manager	Supervise team members. Participation in meetings with clients and audit partners. In charge for fieldwork. Performance and review of procedures
June 2010 – August 2014	Moldova	Mobiasbanca – Groupe Societe Generale SA, For references: Mrs. Ana Pinzaru, Head of Compliance Department, Tel: +373 681 15 513 E-mail: ana.pinzaru@mobiasbanca.md	Auditor to Deputy head of Audit department	Supervise team members. Performance and review of procedures. Periodic reporting to local and regional management. Participation in management Committees

Other relevant information (e.g., Publications) n/a

CURRICULUM VITAE

Proposed role in the project: Senior Auditor

Family name: Lupu

First names: Daniela

Date of birth: 21/03/1995

Nationality: Moldavian

Civil status: not married

Education:

Institution (Date from - Date to)	Degree(s) or Diploma(s) obtained:
Association of Chartered Certified Accountants (ACCA) The United Kingdom August 2018 - present	Semi-qualified/ Advanced Diploma in Accounting and Business
State University of Moldova The Republic of Moldova September 2016 – June 2018	Master's in Law
State University of Moldova The Republic of Moldova September 2013 – June 2016	Bachelor's in Economic Science

Language skills: Indicate competence on a scale of 1 to 5 (1 - excellent; 5 - basic)

Language	Reading	Speaking	Writing
Romanian	1	1	1
English	1	1	1
Russian	1	1	1

Membership of professional bodies:

Student of Association of Chartered Certified Accountants

Other skills: (e.g. Computer literacy, etc.) Microsoft Office, audit software

Present position: Senior Auditor

Years within the firm: October 2017 – present

Key qualifications: (Relevant to the project)

Specific experience in the region:

Country	Date from - Date to
Moldova DHEIP – World Bank financed project	2016 - 2020 Audit of the financial statements of District Heating Efficiency Improvement Project (DHEIP)
State Committee on Investments and State Property Management of the Republic of Tajikistan	2018- present Block Audit of Financial Statements of the World-Bank-funded projects in the Republic of Tajikistan for CY2017-2021 (25 projects financed by World Bank)

Center for Health Policies and Studies (“PAS”) – Moldova	2017 – 2020 Audit of financial statements of the “Implementing Participatory Social Accountability for Better Health Project”. World Bank Project
Public Institution “EMP Management Durabil POP”, Moldova	2017 Moldova Climate Adaptation and Forestry Project Financial Audit, financed by World Bank

Professional experience

Date from - Date to	Location	Company& reference person (name & contact details)	Position	Description
October 2017 - present	Moldova	Baker Tilly Moldova, For references: Mr. Spyros Grouits, Country Managing Partner for Greece and Moldova Tel: +30 694 443 6096 E-mail: s.grouits@bakertilly.gr	Senior Auditor	<ul style="list-style-type: none"> ▪ Responsible for engagement’s preliminary planning, risk assessment and execution of the work assigned. ▪ Assisting junior members of the team in performing their daily responsibilities. ▪ Reporting the results to senior management, dealing with all levels of clients. ▪ Responsible for drafting the points for managements letter.

Other relevant information (e.g., Publications) n/a

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

PUBLICATION REF: COMINF/3.1/1-5.2

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer I.C.S Baker Tilly Klitou and Partners S.R.L. in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
May 2021	December 2022	[full time]

I confirm that I do not have a confirmed engagementⁱ as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.

I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the Contracting Authority and in case of dispute concerning my contract with the Contractor I shall address myself to the latter and/or to the competent jurisdictions.

[For information, I have signed a Statement of Exclusivity and Availability for the following tender(s):

Tender reference	Submission deadline for the tender	Tendered engagement
COMINF/3.1/1-5.2	04.03.2021	[full time]

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore I will notify the tenderer immediately of my unavailability.]

Name	Natalia Volosciuc
Signature	
Date	04.03.2021

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

PUBLICATION REF: COMINF/3.1/1-5.2

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer I.C.S Baker Tilly Klitou and Partners S.R.L. in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
May 2021	December 2022	[full time]

I confirm that I do not have a confirmed engagementⁱⁱ as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.

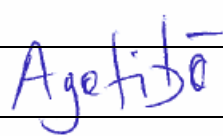
I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the Contracting Authority and in case of dispute concerning my contract with the Contractor I shall address myself to the latter and/or to the competent jurisdictions.

[For information, I have signed a Statement of Exclusivity and Availability for the following tender(s):

Tender reference	Submission deadline for the tender	Tendered engagement
COMINF/3.1/1-5.2	04.03.2021	[full time]

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore I will notify the tenderer immediately of my unavailability.]

Name	Constantin Agafita
Signature	
Date	04.03.2021

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

PUBLICATION REF: COMINF/3.1/1-5.2

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer I.C.S Baker Tilly Klitou and Partners S.R.L. in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
May 2021	December 2022	[full time]

I confirm that I do not have a confirmed engagementⁱⁱⁱ as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.


I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the Contracting Authority and in case of dispute concerning my contract with the Contractor I shall address myself to the latter and/or to the competent jurisdictions.

[For information, I have signed a Statement of Exclusivity and Availability for the following tender(s):

Tender reference	Submission deadline for the tender	Tendered engagement
COMINF/3.1/1-5.2	04.03.2021	[full time]

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore I will notify the tenderer immediately of my unavailability.]

Name	Alexandr Polomosnih
Signature	
Date	04.03.2021

STATEMENT OF EXCLUSIVITY AND AVAILABILITY

PUBLICATION REF: COMINF/3.1/1-5.2

I, the undersigned, hereby declare that I agree to participate exclusively with the tenderer I.C.S Baker Tilly Klitou and Partners S.R.L. in the above-mentioned service tender procedure. This includes that I will not be proposed as a replacement expert in this tender procedure. I declare that I am able and willing to work for the period(s) set for the position for which my CV has been included if this tender is successful, namely:

From	To	Availability
May 2021	December 2022	[full time]

I confirm that I do not have a confirmed engagement^{iv} as key expert in another EU/EDF-funded project, or any other professional activity, incompatible in terms of capacity and timing with the above engagements.

By making this declaration, I understand that I am not allowed to offer my services as an expert to any other tenderer participating in this tender procedure. I am fully aware that if I do so, I will be excluded from this tender procedure, the tenders will be rejected, and I may also be subject to exclusion from other tender procedures and contracts funded by the EU/EDF.


I also declare that I am not in a situation of conflict of interest or unavailability and commit to inform the tenderer(s) of any change in my situation.

I acknowledge that I have no contractual relations with the Contracting Authority and in case of dispute concerning my contract with the Contractor I shall address myself to the latter and/or to the competent jurisdictions.

[For information, I have signed a Statement of Exclusivity and Availability for the following tender(s):

Tender reference	Submission deadline for the tender	Tendered engagement
COMINF/3.1/1-5.2	04.03.2021	[full time]

Should I receive a confirmed engagement I declare that I will accept the first engagement offered to me chronologically. Furthermore I will notify the tenderer immediately of my unavailability.]

Name	Daniela Lupu
Signature	
Date	04.03.2021

ANNEXES

- I.** Extras from the State Register of Legal Persons
 - II.** License of Baker Tilly Moldova
 - III.** Certificate of Audit Qualification of Natalia Volosciuc
 - IV.** ACCA Member Certificate of Constantin Agafita
 - V.** Certificate of qualification of the auditor of Alexandr Polomosnih
 - VI.** European Foundation Certificate in Banking of Alexandr Polomosnih
 - VII.** ACCA Member Certificate of Alexandr Polomosnih
 - VIII.** Advanced Diploma in Accounting and Business of Daniela Lupu
 - IX.** Private Public Law Body with Legal Form
-



I.P. "AGENȚIA SERVICII PUBLICE"

Departamentul înregistrare și licențiere a unităților de drept

EXTRAS

din Registrul de stat al persoanelor juridice

nr. 38753 din 17.12.2020

Denumirea completă: **Întreprinderea cu Capital Străin «BAKER TILLY KLITOU AND PARTNERS» Societate cu Răspundere Limitată .**

Denumirea prescurtată: **Î.C.S. «BAKER TILLY KLITOU AND PARTNERS» S.R.L. .**

Forma juridică de organizare: **Societate cu Răspundere Limitată.**

Numărul de identificare de stat și codul fiscal: **1007600043180.**

Data înregistrării de stat: **12.07.2007.**

Sediul: **MD-2001, bd. Ștefan cel Mare și Sfânt, 65, ap.(of.) 715, mun.Chișinău, Republica Moldova.**

Obiectul principal de activitate:

- 1 Activități în domeniul evidenței contabile;**
- 2 Activități juridice;**
- 3 Activități de cercetare a pieței și de sondaj al opiniei publice;**
- 4 Activități de consultare pentru afaceri și management.**

Capitalul social: **6635,72 lei.**

Administrator: SOFRONIOU ANDREAS, IDNP 2015803088696,

Administrator: EFSTRATIOU SOCRATIS ,

Administrator: VOLOȘCIUC NATALIA, IDNP 0982404336450,

Asociați:

- 1. «BAKER TILLY KLITOU AND PARTNERS» S.R.L. ROMÂNIA**
cota 6635.72 lei, ce constituie 100 %.

Prezentul extras este eliberat în temeiul art. 34 al Legii nr. 220-XVI din 19 octombrie 2007 privind înregistrarea de stat a persoanelor juridice și a întreprinzătorilor individuali și confirmă datele din Registrul de stat la data de: 17.12.2020.

Specialist coordonator
tel. 022-20-7838



Clichici Elena



EB 0340117

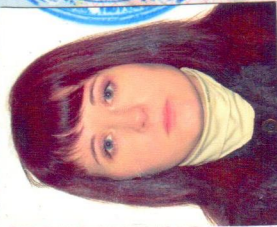
CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG Nr. 000153

În baza deciziei Comisiei de certificare din
„23” martie 2007 (proces-verbal nr. 2)

Dlui(dnei) Volosciuc Natalia
numele și prenumele titularului

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



Eliberat la „28” februarie 2008

Nr. de înregistrare 0802153

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG No : 000153

According to the decision of the Examination Commission of
„23” March 2007 (report no. 2)

Mr.(Ms) Volosciuc Natalia
First name, last name

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

President
of Examination Commission

signature

Secretary
of Examination Commission

signature

Issued on „28” February 2008

Registration no 0802153

Signature of holder _____



REPUBLICA MOLDOVA
LICENȚĂ

Seria A MMII

Nr. 056038

Denumirea autorității de licențiere

Agencia Servicii Publice

Denumirea, forma juridică de organizare, sediul
(adresa juridică) a titularului de licență

**Întreprinderea cu Capital Străin
"BAKER TILLY KLITOU AND
PARTNERS" S.R.L.**

Data și numărul certificatului de
înregistrare de stat a titularului de licență

**mun. Chișinău, bd Ștefan cel Mare, 65,
of. 507**

08.12.2009 MD 0098306

Numărul de înregistrare
a întreprinderii sau IDNO

1007600043180

Codul fiscal

Genul de activitate, integral sau parțial,
pentru a cărui desfășurare se eliberează licența

Activitatea de audit

Data eliberării licenței

13 septembrie 2007

Valabilă până la
Prelungită până la: 13.09.2017; 13.09.2022

13 septembrie 2012

**Semnătura conducătorului
autorității de licențiere**

**Șef al Departamentului înregistrare și
licențiere a unităților de drept
Victor CEBOTARI**



Notă: Licența este valabilă numai cu anexa autenticată de autoritatea de licențiere,
în care sînt indicate condițiile de licențiere pentru genul de activitate specificat în licență.



Member

This is to certify that

Constantin Agafita

was admitted a member of the Association
on 30 April 2019

Given under the Seal of the Association
30 April 2019



President

Deputy President

Secretary

Association of Chartered Certified Accountants

Think Ahead



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.



CERTIFICAT
DE CALIFICARE A AUDITORULUI

Seria AG

Nr: 000269

În baza deciziei Comisiei de certificare din
„23” iunie 20 10 (proces-verbal nr. 9)

Dlui(dnei) Polomoșnih Alexandr
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 „16” iunie 20 10

Nr. de înregistrare 1006006

Semnătura titularului [Signature]

CERTIFICATE
OF AUDIT QUALIFICATION

Series AG

No : 000269

According to the decision of the Examination Commission of
„03” june 2010 (report no 9)

Mr.(Ms) Polomoșnih Alexandr
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 “16” june 20 10

Registration no 1006001

Signature of holder _____



REPUBLICA MOLDOVA
BANCA NAȚIONALĂ A MOLDOVEI

CERTIFICAT
DE CALIFICARE AL AUDITORULUI
instituțiilor financiare

Seria **AIF** Nr: 0014

În baza deciziei Comisiei de certificare
a auditorului instituțiilor financiare

din „5” aprilie 2012 (proces-verbal nr. 10)

Dlui(dnei) Blomoznih Alexandr
(numele și prenumele titularului)

i se conferă calificarea de
Auditor pentru auditul instituțiilor financiare



Președintele
comisiei de certificare

[Signature]
(semnătura)

Secretarul
comisiei de certificare

[Signature]
(semnătura)

Eliberat la „12” aprilie 2012

Nr. de înregistrare 14



REPUBLICA MOLDOVA
Comisia Națională a Pieței Financiare

CERTIFICAT
de calificare al auditorului participanților
profesioniști la piața financiară nebancaară

Seria **APFN**

Nr. **0000068**

În baza deciziei Comisiei de atestare
din "09" noiembrie 2012 (procesul-verbal nr. 5
dlui (dnei) **POLOMOȘNÎH Alexandr**

(numele și prenumele titularului)

codul fiscal **0992506028304**

i se conferă calificarea de **auditor** al participanților
profesioniști la piața asigurărilor

(domeniul de activitate, conform pct. 2 din Regulament)



Președintele Comisiei Naționale
a Pieței Financiare

CAPTARI Victor

(Signature)
(semnătura)

Președintele Comisiei de atestare

GHerman Artur

(Signature)
(semnătura)

Secretarul Comisiei de atestare

EUPASCU Svetlana

(Signature)
(semnătura)



Eliberat la **10 noiembrie 2012**

Nr. de înregistrare **419**

← [Back to](#)
Find an ACCA member

ACCA members:
search results



ACCA members: search results

[Refine search](#)

Your search for ACCA members named **alexandr polomosnih** returned the following results:

Sort by

Full name (ascending) ▾

Displaying 1 - 1 of 1

Full name	City/town	Location	Admission year	Certificates/licences held
Polomosnih, Alexandr ACCA	Chisinau	Moldova, Republic of	2016	

EUROPEAN BANKING & FINANCIAL SERVICES TRAINING ASSOCIATION Asbl

This is to certify that

Alexandr Polomosnih

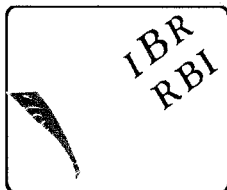
Born in MDA Chisinau on: 03/11/1982

has been awarded

The European Foundation Certificate in Banking



Certificate No. 12603/2011



Executive President
Romanian Banking Institute


Petru Rares



President of EBTN Asbl


Clemens Spoorenberg

Bucharest, 27th September 2011

The ACCA logo consists of the letters "ACCA" in white, bold, sans-serif font, centered within a solid red square.

Advanced Diploma in Accounting and Business

This is to certify that

Daniela Lupu

has been awarded the ACCA Advanced Diploma in Accounting and Business

October 2020

A handwritten signature in black ink, reading "J. Bennett".

Judith Bennett
Director – Professional Qualifications

Association of Chartered Certified Accountants

ACCA REGISTRATION NUMBER
4374453

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.

CERTIFICATE NUMBER
28218456828489



FINANCIAL IDENTIFICATION

PRIVACY STATEMENT

http://ec.europa.eu/budget/contracts_grants/info_contracts/financial_id/financial_id_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

BANKING DETAILS ①

ACCOUNT NAME ② Cont Curent

IBAN/ACCOUNT NUMBER ③ MD56MO2224ASV60078517100

CURRENCY MDL

BIC/SWIFT CODE MOBBMD22

BRANCH CODE ④

BANK NAME Mobiasbanca – OTP Group S.A.

ADDRESS OF BANK BRANCH

STREET & NUMBER Bd Stefan cel Mare si Sfint 81A,

TOWN/CITY Chisinau

POSTCODE MD-2012

COUNTRY R. Moldova

ACCOUNT HOLDER'S DATA

AS DECLARED TO THE BANK

ACCOUNT HOLDER ICS BAKER TILLY KLITOU AND PARTNERS SRL

STREET & NUMBER BLD. STEFAN CEL MARE SI SFINT BL. 65, OF. 715

TOWN/CITY CHISINAU

POSTCODE MD-2001

COUNTRY R. MOLDOVA

REMARK

BANK STAMP + SIGNATURE OF BANK REPRESENTATIVE ⑤

DATE (Obligatory)

04.03.2021

SIGNATURE OF ACCOUNT HOLDER (Obligatory)

① Enter the final bank data and not the data of the intermediary bank.

② This does not refer to the type of account. The account name is usually the one of the account holder. However, the account holder may have chosen to give a different name to its bank account.

③ Fill in the IBAN Code (International Bank Account Number) if it exists in the country where your bank is established

④ Only applicable for US (ABA code), for AU/NZ (BSB code) and for CA (Transit code). Does not apply for other countries.

⑤ It is preferable to attach a copy of RECENT bank statement. Please note that the bank statement has to confirm all the information listed above under 'ACCOUNT NAME', 'ACCOUNT NUMBER/IBAN' and 'BANK NAME'. With an attached statement, the stamp of the bank and the signature of the bank's representative are not required. The signature of the account-holder and the date are ALWAYS mandatory.



PLEASE COMPLETE AND SIGN THIS FORM AND ATTACH COPIES OF OFFICIAL SUPPORTING DOCUMENTS (REGISTER(S) OF COMPANIES, OFFICIAL GAZETTE, VAT REGISTRATION, ETC.)

LEGAL ENTITY

PRIVACY STATEMENT

http://ec.europa.eu/budget/contracts_grants/info_contracts/legal_entities/legal_entities_en.cfm#en

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

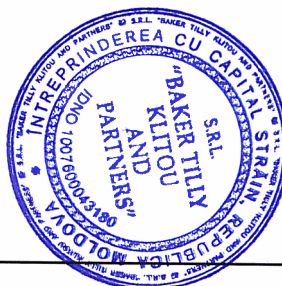
PRIVATE/PUBLIC LAW BODY WITH LEGAL FORM

OFFICIAL NAME ①	I.C.S. BAKER TILLY KLITOU AND PARTNERS S.R.L.		
BUSINESS NAME (if different)			
ABBREVIATION			
LEGAL FORM	SOCIETATE CU RĂSPUNDERE LIMITATĂ		
ORGANISATION TYPE	FOR PROFIT <input checked="" type="checkbox"/> NON FOR PROFIT <input type="checkbox"/> NGO ② YES <input type="checkbox"/> NO <input type="checkbox"/>		
MAIN REGISTRATION NUMBER ③	1007600043180		
SECONDARY REGISTRATION NUMBER (if applicable)			
PLACE OF MAIN REGISTRATION	CITY	CHISINAU	
	COUNTRY	REPUBLIC OF MOLDOVA	
DATE OF MAIN REGISTRATION	12 DD	07 MM	2007 YYYY
VAT NUMBER	0207171		
ADDRESS OF HEAD OFFICE	65 STEFAN CEL MARE SI SFINT BOULEVARD, OF. 715, CHISINAU		
POSTCODE	MD-2001	P.O. BOX	
		CITY	CHISINAU
COUNTRY	REPUBLIC OF MOLDOVA		PHONE
			+373 22 233003
E-MAIL	info@bakertilly.md		

DATE 4/03/2021

SIGNATURE OF AUTHORISED REPRESENTATIVE

STAMP



① National denomination and its translation in EN or FR if existing.

② NGO = Non Governmental Organisation, to be completed if NFPO is indicated.

③ Registration number in the national register of companies. See table with corresponding field denomination by country.