

INVITATION TO TENDER FOR AUDITING SERVICES

Summary

IDEA, the Irish Development Education Association, invites tender submissions from interested auditing service suppliers to provide auditing and associated professional services to the organisation from the year ending 31 December 2025. This will comprise of planning and conducting the annual statutory audit of IDEA, but will also include other occasional advice and services outlined below.

How to apply and closing date

Please return tender or submit queries to Sal Healy, Operations and Finance Manager, sal@ideaonline.ie, Closing date for receipt of tender: **Monday 11 August 2025**.

About IDEA

IDEA, the Irish Development Education Association, is the national network for Development Education in Ireland and a leading voice for the sector. We represent over 100 members involved in the practice, promotion and advancement of Development Education (DE) in formal, non-formal and informal settings. Together, we work to strengthen Development Education in Ireland and raise awareness of the crucial role it plays in achieving an equal, just, and sustainable future.

The Irish Development Education Association (IDEA) is a Company Limited by Guarantee not having a share capital. It is registered in Dublin Ireland as Company Number: 435218.

Website: www.ideaonline.ie

Address: Irish Development Education Association, 6 Gardiner Row, Dublin 1. Contact 01 8788480

General Requirements & Responsibilities:

IDEA is seeking to engage an experienced auditing service firm that will provide the full range of auditing services required to fulfil its statutory obligations, to comply with relevant accounting and reporting standards and best practice.

Your responsibility will be to report to IDEA's Trustees under the Companies Act 2014 whether, in your expert opinion, the financial statements:

- give a true and fair view of assets, liabilities and the financial position of IDEA as at the end of the financial year 31 day of December
- are prepared in accordance with the Statement of Recommended Practice (SORP) for charities; and,

- are prepared in accordance with the requirements of the Companies Act 2014, Charities Act 2009, Charities Regulatory Authority (CRA) guidance and any other relevant legislation.

Based on the work undertaken during the audit, you will have a statutory duty to report whether, in your opinion;

- The information given in the directors' report is consistent with the financial statements; and
- The directors' report has been prepared under the Companies Act 2014.

Annual Auditing Services required:

The range of services for which the successful supplier may be responsible includes, but is not restricted to:

1. Auditing

- Conduct an annual financial audit of IDEA in accordance with the relevant Standards applicable in Ireland and applicable law.
- Identify and assess the risks of material misstatement of the financial statements.
- Design audit procedures that are appropriate to the internal controls relevant to the audit.
- Evaluate the appropriateness of accounting policies used.
- Conclude on the appropriateness of the directors' use of the going concern basis for the preparation of the accounts.
- Prepare the financial statements, including processing client amendments as required.
- Evaluate and advise on the overall presentation, structure and content of the financial statements.
- Identify if other non-financial information included in the annual report is materially consistent with the financial statements.

2. Communication

- Carry out a pre-audit meeting to discuss the forthcoming audit.
- Provide an overview of the planned scope and timing of the audit.
- Conduct a follow-up meeting, post audit, to discuss any significant findings.
- Confirm, in writing, matters discussed and any agreed actions.
- Maintain frequent communication regarding both auditing and other matters.
- Present draft audited accounts to IDEA's governance and finance sub-committee and the Trustees, including any audit findings, as and when required.

3. Other services

- Preparing and lodge returns with the Companies Registration Office.
- Assist and advise on any other filing requirements e.g., Revenue Commissioners.

Other considerations

Applicants must be sufficiently familiar with the below items to carry out the work:

- The Charities Act 2009 and subsequent Regulation
- Statement of Recommended practice for charities (SORP)
- Charities Regulator's Code of Governance
- General Data Protection Regulation
- IDEA's Strategic Plan 2024-2029
- The incorporation of ESG reporting and climate considerations into the Financial Statements as relevant.

Retention of records

During your work with IDEA, you will have access to various documentation. You will be required to take copies of any documentation necessary for audit purposes. Any such documentation must be destroyed after 7 years, except for documentation that is agreed to be of continuing significance.

Tenders

1. Examples of Past Work

- Share **two to three examples** of work you've done for clients that show:
 - The **range of services** you offer
 - Your **ability to carry out annual audits** efficiently
 - The **value or benefits** your clients received
 - How you **communicated** with clients to improve your work's impact

2. Client References

- If requested to provide **contact details** (name, phone, email) for 3 clients mentioned above.
- We will not contact any referees without your permission

3. A short Proposal (no more than 5 Pages)

- Explain how you plan to deliver on the above-listed requirements
- Describe your **approach** to meeting the auditing needs outlined in the tender

4. Cost Breakdown

- Include detailed pricing:
 - **Hourly or daily rates** for your team
 - **Total annual cost**
- Prices must be in **Euro**
- Clearly state if **VAT is included or excluded**

Other regulations

The successful tenderer must hold a valid tax clearance certificate from the Irish Revenue Commissioners for the entire duration of the contract. This certificate must be provided before the contract is signed and before any payments are made. In addition, the tenderer must also have an auditing practice certificate and the appropriate professional insurance.

Duration of Contract

The contract will commence for the audit year 2025. This is reviewed annually subject to the services being satisfactorily delivered each year and the option for IDEA to end the contract should this not be the case.

Appointment

The Governance and Finance Committee will consider all applications and may invite shortlisted firms to a meeting to discuss proposals in more detail with a view to appointment September Board Meeting Wednesday 17 September 2025, 17.00-19.00