C40 Cities Climate Leadership UK
3 Queen Victoria Street
London
EC4N 4TQ

October 2023

C40 Cities seeks proposals from firms wishing to be considered for appointment as external auditors (the “External Audit”).
1. C40 Cities Climate Leadership UK ("C40")

C40 is a network of nearly 100 mayors of the world's leading cities, who are working to deliver the urgent action needed right now to confront the climate crisis, and create a future where everyone, everywhere can thrive. Mayors of C40 cities are committed to using a science-based and people-focused approach to help the world limit global heating to 1.5°C and build healthy, equitable and resilient communities. Through a Global Green New Deal, mayors are working alongside a broad coalition of representatives from labour, business, the youth climate movement and civil society to go further and faster than ever before.

C40's team of 200+ staff is headquartered in London, with offices in New York, Joburg, Singapore, Delhi, Rio de Janeiro, Copenhagen, Beijing and Paris, and individual staff based across 25+ different locations, with the Office of the Chair based in London.

To learn more about the work of C40 and our cities, please visit our Website, or follow us on Twitter, Instagram, Facebook and LinkedIn.

2. Summary, Purpose and Background of the Project

As a result of our company and charity status we are required to have an annual statutory audit of our financial statements. Our financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP FRS102), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

This request for proposal (RFP) is for a supplier to provide external audit services.

Objectives:

The objective of the audit is to express an opinion as to whether the financial statements of C40 present fairly, in all material respects, the financial position, results of operations and changes in cash flow, in accordance with generally accepted accounting principles. This will be for the financial year ending 31 December 2023.

Management will prepare the financial statements that will be subject to the audit and make them available to the Auditor(s).

Expected deliverables:
• Prepare an auditor’s report and in a format consistent with generally accepted auditing standards
• Provide a management letter that identifies areas of concern or weaknesses found, recommendations for improvement, management’s response on any concerns identified
• Discuss the auditor’s report and management letters with Management and the Audit Committee prior to their distribution
• Meet audit or reporting requirement dates
• Complete the scope of work
• Provide reporting on agreed milestones.

3. Proposal Guidelines

This Request for Proposal represents the requirements for an open and competitive process. Proposals will be accepted until 5pm BST on the 16th of October 2023. Any proposals received after this date and time will not be accepted. All proposals should include clear timetables, how you will work with C40, clear costs and detail on experience in this area.

The proposal should give C40 evaluators all the information they need to assess your bid. Please clearly indicate where applicable:

• How your proposal is responsive to the Evaluation Criteria
• The assumptions you are making about the project
• Risks you have identified and appropriate mitigation measures
• Information about your fee
• Proposed working with C40, including (as applicable) project governance and management, key personnel, key roles and responsibilities, and escalation procedure for issues.
• Examples of past work
• Information about the organisation’s commitment to equity, diversity and inclusion and ethical alignment with C40
• Explanations of processes to conduct the audit
• Any additional support that you need to make the audit a success, including any inputs you will need from third parties or C40 staff;

You must include adequate information about how your costs were calculated to enable evaluation of cost reasonableness.
Supplier Diversity

C40 is committed to supplier diversity and inclusive procurement through promoting equity, diversity and inclusivity in our supplier base. We believe that by procuring a diverse range of suppliers, we get a wider range of experiences and thoughts from suppliers and thus are best able to deliver to the whole range of our diverse cities and the contexts that they operate within.

We strongly encourage suppliers (individuals and corporations) that are diverse in terms of size, age, nationality, gender identity, sexual orientation, majority owned and controlled by a minority group, physical or mental ability, ethnicity and perspective to put forward a proposal to work with us.

Feel welcome to refer to C40’s Equity, Diversity and Inclusion Statement as supplier diversity and inclusive procurement is one element of applying equity, diversity and inclusion to help the world limit global heating to 1.5°C and build healthy, equitable and resilient communities.

Contract

Please note this is a contract for professional services and not a grant opportunity. Organisations unable to accept contracts for professional services should not submit bids. The work will be completed on the C40 Standard Service Provider Agreement.

These terms and conditions are accepted as drafted by the majority of our suppliers and we reserve the right to penalise your bid on the basis of non-acceptance of terms. If you do wish to include any requested amendments with your proposal, please do not mark up the document in tracked changes but provide a separate document for review setting out clearly your rationale for the change.

If C40 are unable to execute a contract with the winner of this competitive process, we reserve the right to award the contract to the second highest Potential Supplier.

Subcontracting

If the organisation submitting a proposal needs to subcontract any work to meet the requirements of the proposal, this must be clearly stated. All costs included in proposals must be all-inclusive of any outsourced or contracted work. Any proposals which call for outsourcing or contracting work must include a name and description of the organisations being contracted.
4. RfP and Project Timeline

RfP Timeline:

<table>
<thead>
<tr>
<th>RFP Timeline</th>
<th>Due Date</th>
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</thead>
<tbody>
<tr>
<td>Request for Proposals sent out</td>
<td>October 9, 2023</td>
</tr>
<tr>
<td>Submission deadline</td>
<td>October 16, 2023</td>
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<tr>
<td>Evaluation of Proposal</td>
<td>October 18, 2023</td>
</tr>
<tr>
<td>Selection decision made</td>
<td>October 19, 2023</td>
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<tr>
<td>All Potential Suppliers notified of outcome</td>
<td>October 19, 2023</td>
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5. Proposal Evaluation Criteria

Proposals will be evaluated against the following criteria

- Cost. All proposals must include proposed costs to complete the audit, including all VAT. All costs incurred in connection with the submission of this RfP are non-refundable by C40.
- Technical expertise including Not for profit experience
- Key personnel – quality of staffing of key personnel proposed
- Proposed audit timeline

07. C40 Policies

C40 expects third parties to be able to abide by these C40 policies

- Non-Staff Code of Conduct Policy [here](#)
- Equity, Diversity and Inclusion Policy [here](#)
- Whistleblowing Policy [here](#)

08. Submissions
Each Potential Supplier must submit 1 copy of their proposal to the email address below by 5pm Monday October 16, 2023.

RACHEL YOXEN, DIRECTOR OF FINANCE at finance@c40.org

Disclaimer

C40 will not accept any liability or be responsible for any costs incurred by Potential Suppliers in preparing a response for this RFP.

Neither the issue of the RFP, nor any of the information presented in it, should be regarded as a commitment or representation on the part of C40 (or any of its partners) to enter into a contractual arrangement. Nothing in this RFP should be interpreted as a commitment by C40 to award a contract to a Potential Supplier as a result of this procurement, nor to accept the lowest price or any tender.