



Teachers' upskilling aiming at a holistic inclusivity in learning

Request for Proposals

Auditor Services for the TUTOR project



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1. Background

1.1. The project

TUTOR aims to create partnerships between teacher education and training providers to set up Teachers' Academies, developing a European and international outlook on teacher education. These Academies will embrace inclusivity in education and contribute to achieving the objectives of the European Education Area. In particular, the project will address the need for tutors to develop their basic abilities to understand, analyze and develop strategic responses to the diversity in their classroom to promote a more inclusive learning environment. TUTOR project will foster a more inclusive environment, open to migrant, LGBTQI+, and socioeconomically disadvantaged students, with a particular focus on safeguarding the elements of tolerance, acceptance, and inclusion.

The **objectives** of TUTOR project could be summarized as follows:

S.o.1: To contribute to the improvement of teacher education policies and practices in Europe by creating networks and communities that bring together providers of secondary teacher education and providers of continuing professional development, and other relevant actors (such as ministries) and stakeholders to develop a Train-the-Trainers approach, focused on inclusivity in learning.

S.o.2: To define a forward-looking upskilling strategy for secondary school teachers,

S.o.3: To enhance the European dimension and internationalization of teacher education through innovative and practical collaboration and by sharing experiences for the further development of teacher education in Europe.

S.o.4: To foster holistic inclusivity in the learning environment, covering all its aspects such as tolerance, non-discrimination, flexibility, etc.

S.o.5: To assess current and future skill mismatches in the targeted (teaching) profession

S.o.6: To disseminate widely all project products & maintain them after project closure (exploitation)

Target groups

Target group 1 (TG1) - Secondary education teachers and VET/FET trainers from the participating countries (Greece, Ireland, Austria, Turkey), looking to update their skills. TG1 consists of teachers and trainers whose skills on the issue of inclusive education need updating.

Target group 2 (TG2) - Disadvantaged students, targeting, in particular, migrants/refugees, LGBTQI+ students, students facing socio-economic difficulties.

Target group 3 (TG3) - Policy Makers. TG3 consists of ministries, local & regional authorities, EU bodies (and other officials with the ability to influence policies) wishing to make changes at a European and national level regarding teaching workforce transition to a more inclusive setting.

1.2. The partnership

The TUTOR partnership is comprised of the following **11 partners**:

P1. AKMI ANONIMI EKPAIDFTIKI ETAIRIA (AKMI), Greece - Coordinator

P2. School of Pedagogical & Technological Education (ASPATE), Greece - Beneficiary

P3. Symplexis, Greece - Beneficiary

P4. EVTA, Belgium - Beneficiary

P5. EVBB, Belgium - Beneficiary

P6. Maynooth University, Ireland - Beneficiary

P7. BPI OJAB, Austria - Beneficiary

P8. Die Berater, Austria - Beneficiary

P9. National Education Directorate of Serik District, Turkey - Beneficiary

P10. SERGED Teaching Academy, Turkey - Beneficiary

P11. IGLYO, Belgium – Beneficiary

1.3. The organization

The Institute of Vocational Training AKMI is the largest VET provider in Greece and one of the 7 largest in Europe. It was founded back in 1989 and today is **active in 9 cities across Greece** (Athens, Piraeus, Thessaloniki, Herakleion, Larissa, Rhodes, Chalkida, Elliniko, Alexandroupoli) **representing almost 60% of the total VET sector in the country** and providing post-secondary education of **EQF levels 3-5**. Every year, approximately **18.000 active students** are enrolled with the aim of studying one of the **112 specialties**, in **more than 380 laboratories** in **14 different sectors** within **more than 37.500 m2 of infrastructure** across the country.

The fields of study in the campuses of Athens are numerous and in all of them, AKMI gives the students tools to collaborate and solve problems, brainstorm and reflect. Apart from the technical part of learning, the experienced educators ensure an inclusive community among the students and cultivate a safe environment, allowing them to open up, discover new directions and ultimately, helping them create a new mindset. **Social Inclusion and Gender Gap** are important issues for AKMI, which youth can reform and gradually resolve through education.

In one word, AKMI hopes that with proper education, the youth can become productive, scientific-oriented, broad-minded, and ideal citizens as society is significantly influenced by this category of people.

Excellency has been proven for AKMI S.A. multiple times with International and National Awards, including:

- Golden Award of **Facility Design and Laboratory excellence**
- Golden Award for **providing access to the labor market services** in the 2017 Education Business Awards
- Golden Education Leaders Award recognizing the ability of AKMI **to adapt to the demands of the digital age**, strengthening its presence on social media, while at the same time highlighting the aspects of its educational innovation, in which it constantly invests.

AKMI has also numerous accreditations from different institutes and sectors e.g. Alain Ducasse Education, Pearson- The world's leading learning company, ITEC- Education & Media Services, AHLEI- American Hotel & Lodging Educational Institute etc.

Overall, AKMI S.A. employs approximately 1200 people as permanent staff and collaborates with a multitude of teachers who are entrusted with the delivery of courses to students. The permanent administrative staff of the AKMI institution consists of 170 professional individuals who have the expertise to inspire educators and academic staff recognized for their innovative research and teaching standards, thus forming a highly motivated community in the Institute. 600+ qualified actors holding critical and evaluation skills collaborate with the admin staff for the division of the students into groups and classes according to their qualifications, language knowledge, critical thinking, and mindset. Most of the educators cooperate and manage, in collaboration with the admin office, the total administration of the summer schools, mobility programs, training seminars and lectures, social and cultural events.

Another important fact for AKMI is that is **the only National Contact Point of European Vocational Skills Week in Greece, from 2020**, an annual initiative of European Commission that aims to raise awareness of the benefits of Vocational Education and Training across Europe. In 2022, AKMI has been awarded as "The most Innovative VET Provider in Europe" by the EVSW 2022. AKMI as part of this network and as one of the key organizations working in VET across Europe will:

- help to promote VET across Europe
- boost the quality of VET
- encourage local VET stakeholders to participate in EVS (European Vocational Skills) Week activities

Finally, AKMI SA is **the only Greek Centre of Vocational Excellence, partner of the European Network for Excellence, developed by the European Training Foundation**. Members of the ETF Network for Excellence share a commitment to improving the functions, processes, organizational characteristics and relations with partners that characterize centers of vocational excellence.

AKMI S. A. has an **extensive experience in managing European Funds and implementing large projects**. More specifically, AKMI has an **extensive and demonstrated experience** in:

- Training Needs Analysis
- Curricula Design
- Development of Training Material
- Delivery of training
- Tailor-made training
- Mobility Activities

In terms of **infrastructure**, and apart from the numerous laboratories, AKMI SA has a Digital Cinema and TV Platform, Fully Equipped Multimedia Workstations, Data/Voice Network Infrastructure, Studio Health & Beauty, Macintosh Platforms, Internet Room, Digital Suites, Sound & Music Multiplex Studios, Engineering, Pedagogical Labs, Ultra-modern Kitchens, Hairdressing Laboratories, Radio and Podcast Facilities. AKMI always responds to the current

needs and provides learners with various options of high quality in order to keep them active and adopt a holistic learner-centered approach.

Last but not least, **AKMI is a member of EVBB** (European Association of Vocational Institutes) with a strong presence on the board of the organization and having taken over the General Secretariat and the Vice Presidency of the organization. EVBB is **the European umbrella association of providers of Vocational Education and Training (VET)**. EVBB has more than 65 members coming both from the private and the public sector and covers all fields related to initial, advanced and further education and training.

2. The assignment

2.1. The purpose

The purpose of the assignment is to provide an independent and objective assessment of the TUTOR project financial records, to ensure they are accurate, reliable, and comply with EU funding rules and regulations, and accounting standards. The Auditor will verify TUTOR financial statements, confirm that project expenditures are eligible and correctly documented, identify potential faults, improve internal controls, and recommend ways to increase efficiency and mitigate risks.

2.2. The tasks

The assignment includes the following tasks:

Task 1: Financial Verification and Compliance

The Auditor being contracted will focus on:

Checking Cost Eligibility:

The auditor verifies that the expenses claimed by the project are eligible according to the EU's financial rules and the grant agreement.

Reviewing Financial Records:

They examine financial reports, accounting systems, and underlying documentation like purchase orders, contracts, and receipts to ensure accuracy and reliability.

Assessing Procurement:

The auditor checks that public procurement procedures were followed correctly and in line with EU and national laws.

Verifying the Audit Trail:

They ensure there is a clear and sound audit trail, a system of records that can be traced from transactions to the final financial statements.

Task 2: Risk Assessment

Identifying Risks:

The Auditor will identify potential risks within the project's processes and financial management to improve efficiency.

Task 3: Project Management and Reporting

Evaluating Project Outcomes:

The Auditor will assess the achievement of financial and material objectives to ensure the project is delivering its intended results.

Providing Recommendations:

Based on his findings, the Auditor will provide expert advice and recommendations to improve internal controls, financial management, and overall project implementation.

Communicating Findings:

The Auditor will communicate his observations and recommendations in audit reports to the project participants and relevant EU bodies.

2.3. Deliverables

An Audit Report, based on the template requested by the European Commission (Report of Factual Findings on the Final Financial Report -Type 1), will be submitted at the end of this contract.

2.4. Timeline

The overall duration of this assignment is 2-months starting on the 15th of November 2025, and anticipated to be completed on the 15th of January 2026, upon the timely delivery of the requested documents from TUTOR consortium.

3. Value of the Auditor's Assignment and Payments

According to the final Grant Agreement between the European Commission and the project Coordinator, AKMI S.A., a maximum total of 10,000.00 Euros is available for the purpose of the audit control (e.g. VAT, costs for attending meetings, etc.). The final amount will be paid depending on the contractor's preliminary experience regarding the above-mentioned tasks and the financial offer submitted.

A single payment will be conducted upon the submission of the audit report. The payment will be done by bank transfers to a bank account which the Contractor will communicate the full details of.

4. Who can apply?

Any individual or legal entity interested in this tender should cover the following requirements:

Requirement	Type of requirement	Proof of fulfilment (One Reference can fulfil more than one requirement)
Being qualified to carry out audits of accounting documents in accordance with national law	Prerequisite	Holding a bachelor's degree in Finance or Accounting, a certified auditor's certificate and registered in a chartered certified accountant association. They should be an ACCA Member or Felo.
Experience in auditing services of EU-funded projects.	Essential	Having at least 1 contract of similar services successfully completed or currently under implementation during the last 5 years
Strong writing skills in English	Essential	Having completed successfully at least 2 projects during the last 5 years with reports in English
Additional knowledge of European languages, such as German or Greek, is warmly welcome.	Preferable	Having completed successfully at least 2 projects during the last 5 years with reports in German or Greek.

5. Content and presentation of the bids

The proposals should contain a detailed explanation of the qualifications and expertise of the potential contractor/external auditor, e.g. information to demonstrate their experience and capability to succeed in performing the tasks as set out in the section 2.2 of this Request for Proposals.

In detail, potential Contractors, should submit the following documents:

- Business presentation – max 5 pages, presenting the profile of the tenderer (max 3 pages)
- Financial Proposal, indicating that all costs are included in the price indicated in the proposal. (max 1 page)

6. Deadline for submission

The deadline for the submission of Tenders is **the 30th of September 2025, 23:59 CET**. All Tenders must be sent via email to Mr. Thanos Koulos and Ms. Victoria Topalidi. Signed pages should be scanned.

Email: koulos@akmi-international.com ; topalidi@akmi-international.com

Subject: “External Auditing Services for the TUTOR Project – Bid for Tender”.

7. Assessment process – Award Criteria

Aside from the above stated criteria, the selection process will be based:

- 1) on acceptance of the tender offering the best price/quality ratio and
- 2) on the availability during the project duration for the requested tasks.

The Auditor will be selected based on their level of expertise in the evaluation of similar projects. Aside from the above stated requirements, the main selection criteria are the expertise and capacity to deliver the work tendered for, the price quality relation and the tenderer’s work experience. It should be noted that the contract will not be awarded to a tenderer who receives **less than 70%** on the award criteria.

In particular, the following criteria will be considered:

- Evidence on audit experience in European projects
- Proficient capacity of the English language (additional European languages such as German and Greek are an asset)
- Understanding of the nature of the assignment
- Capacity to work in a team project
- Ability to meet deadlines
- Ability to meet budget allowance
- Availability to attend meetings

Within this context, the evaluation process is comprised of the following steps:

- The submission date and time of all tenders are checked, and all tenders having been submitted after the submission deadline are rejected.
- The requirements of Section **Error! Reference source not found.** are checked and any tender that does not fulfil the essential requirements is rejected.
- The following score system is going to be used for the evaluation of the Tenders:

Evaluation Criteria	Max Score
Profile of the External Auditor	60

Understanding of the assignment	30
Additional services included	10
Total	100

- The Financial Offers for all evaluated tenders are open.
- The final ranking of all offers is prepared by using the following formula: 70% X the score under technical requirements / 30% the score under the financial proposal.
- The preferred candidate is contacted and asked to sign the contract.
- All other candidates are informed about the evaluation results, if requested when submitting the offer.

Note: when signing the contract, additional statements may be required to avoid incompatibility or conflict of interest.

8. Applicable Law

The contractual agreement is based upon and regulated by the European Commission's rules, provisions and requirements as set out in the project agreement with the European Commission, DG EAC and applicable Greek Law. The Contractor is obliged to fulfil the described tasks and duties of work to receive the final payment according to the contract.

AKMI S.A. has the right, based on Greek Law, to terminate the contract when the Contractor cannot perform the agreed tasks and duties accordingly.

Any conflicts of interests or disputes concerning the validity of this arrangement, the construction of its terms, and the interpretation of the rights and duties of the parties in the contract shall be governed by Greek Law.

The contract may not be transferred without the parties' written agreement.

9. Data Protection

The contracting party accepts that the contractor is free to use the data collected and the reports written in this project as part of their own reports and articles, if they include the relevant references to the project.

However, to fulfil or respect the modernized Convention 108 (the regulation No 45/2001 of the European Parliament and of the Council of 18 December 2000) and EU General Data Protection Regulation (GDPR) on the protection of individuals regarding the processing of personal data by the Community institutions and bodies and on the free movement of such data:

- The Contractor must process personal data under the agreement in compliance with applicable EU and national law on data protection (including authorizations or notification requirements).
- The Contractor may grant its personnel access only to data that is strictly necessary for implementing, managing, and monitoring the agreement.
- The Contractor must adopt appropriate technical and organizational security measures having regard to the risks inherent in the processing and to the nature of the personal data concerned