



Sage Advocacy Invitation to Tender for Audit Services

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1. Introduction

Sage Advocacy is the National Advocacy Service for Older People. It works to ensure that people have easy access to information, support, independent advocacy and safeguarding services in all settings: homes, day centres, respite facilities, congregated care settings / nursing homes, hospitals, hostels, hospices and in the process of transition between them. It also provides supports to vulnerable adults and healthcare patients in situations where no other service is available to them.

It has expanded its services with the support of the Department of Education to meet the support and advocacy needs of survivors of institutional abuse. Since it was established in 2014, with the support of the HSE and The Atlantic Philanthropies, it has built a strong reputation for independence of thought and action and is a 'go to' service in relation to issues of capacity and decision making.

Sage provided information, support and advocacy services to more than 12,000 people (cases & queries) in 2024 and demand for its services is growing. The work of Sage on behalf of clients is independent of family, service provider or systems interests. The service is free of charge and confidential. Sage Advocacy ensures that a person's voice is heard, that their wishes are taken into account and that they are assisted, in whatever ways necessary, to be involved in decisions that affect them. We are publicly funded and while we collaborate where possible, we challenge where necessary. The motto of Sage Advocacy is Nothing about you / without you.

Sage's work is guided by Quality Standards for Support & Advocacy Services for Older People, the Guiding Principles of the Assisted Decision Making (Capacity) Acts and the Code of Practice for Independent Advocates of the Decision Support Service. Detailed service policies and guidelines are regularly reviewed in the context of experience. A Case Management Group oversees complex casework issues supported by in-house legal advisers and external expertise when required.

Responsibility for the overall development and governance of the service rests with the Board of Trustees of Sage Advocacy clg | CRO #610824 | RCN #20162221 | CHY #22308.

2. Key Financial and Operational Information

- Annual income: circa €4m
- 99% of income from Government funding (70% HSE, 23% Dept of Education, 6% Dept of Justice)
- Other income: funding opportunities and donations
- Currently 63 staff members (75% of total expenditure)

- No premises owned, no loans
- Fixed assets include fixtures, fittings, and computers.
- Software Packages – Sage 50, Brightpay, Sharepoint, Salesforce.

To view our previous Audited accounts and our Strategic Plan visit our website.

Strategic Plan - <https://sageadvocacy.ie/key-documents/>

Audited Accounts - /(<https://sageadvocacy.ie/outcomes/>)

3. General Requirements and Responsibilities:

Sage Advocacy clg is seeking to engage an experienced Auditing Services Supplier who 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 Sage Advocacy clg Directors on the below listed matters, in accordance with 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 Sage Advocacy clg as at the end of the financial year on the 31st day of December,
- Have been properly prepared in accordance with generally accepted accounting practice in Ireland, specifically Financial Reporting Standard 102 'the Financial Reporting Standard applicable in the UK and Ireland' and Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2015.
- Have been properly prepared in accordance with the requirements of the Companies Act 2014 and any other relevant legislation.

In addition, based on the work undertaken in the course of 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 in accordance with the Companies Act 2014.

4. Annual Auditing Services Required.

a. Auditing

- Conduct an annual financial audit of Sage Advocacy clg 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.

b. Communications

- 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 and recommendations.
- Confirm, in writing, matters discussed and any agreed actions.
- Maintain frequent communication regarding both auditing and other matters.
- Present draft audited accounts with Sage Advocacy clg Compliance Risk and Audit (CRA) Committee, including any audit findings, as and when required.
- Ensure a partner of the firm attends the relevant Compliance Risk and Audit Committee and makes any necessary presentation of the audited accounts to the Directors.

c. Other Services

- Preparing and lodge returns with the Companies Registration Office.
- Assist and advise on filing requirements as required.
- Assist and advise on filing requirements as required.

d. Annual Audit Timeline

- Pre-audit meeting: First week of December
- Audit Fieldwork and Testing: Third week of January
- First Draft of Financial Statements: By end of February
- Presentation to CRA: Attend meeting to present Financial Statements and Management Letter. Mid-March.
- Board Approval of Financial Statements: By end of April

5. Retention of records:

During the course of your work with Sage Advocacy clg you will have access to various documentation. You will be required to only take copies of any documentation required for audit purposes and any such documentation must be destroyed after 7 years, with the exception of documentation that is agreed to be of continuing significance.

6. Proposal Requirements

Interested service providers should submit a proposal including:

- a. Three examples of work and services that your organisation has provided for clients that best represents
 - I. Range of services provided.
 - II. your proven ability to efficiently and effectively conduct an annual audit,
 - III. the return on investment to your client, and,
 - IV. the communication mechanism that was used to improve the impact of your work.
- b. Three references for the above three examples of work – client name, contact number and email. We will not contact your references without your prior permission.
- c. Short proposal outlining approach over three years
- d. Detailed cost breakdown including VAT. The price should be quoted in Euro and include all outlay and expenses. This fee should remain unchanged for the duration of the three-year period.

7. Other Regulations

The successful Tenderer must have a valid tax clearance certificate for the contract's duration. Such a valid tax clearance certificate from the Irish Revenue Commissioners must be produced by a successful Tenderer before execution of the contract and any payments due. An auditing practice certificate and the related professional insurance must also be held.

8. Evaluation Criteria

Proposals will be evaluated based on:

- Proposed methodology and approach (30%)
- Relevant experience and qualifications (25%)
- Cost-effectiveness (25%)
- References and past performance (20%)

9. Contract Terms

The contract will commence for the year ending 31 December 2025 for a three-year period, subject to satisfactory delivery of services each year.

10. Submission Instructions

Submit proposals to recruitment@sageadvocacy.ie by 5 pm, Friday, 26th September 2025.

11. Timeline

Milestone	Date
RFP Issued	1 st September 2025
Deadline for Questions	19 th September 2025
Proposal Submission Deadline	26 th September 2025
Evaluation Period	4 weeks
Notification of Award	By 31 st October 2025
Contract Start	1 st January 2026

12. Checklist for Applicants

- [] Services offered
- [] Experience and references
- [] Proposed approach
- [] Cost breakdown

- [] Contact details