

Tender Notice

Tender for Audit Services for Caritas Switzerland's South Sudan Programme

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| Organisation | <p>Caritas Switzerland (Caritas) is a non-governmental aid agency and a member of Caritas Internationalis. Caritas works worldwide and adheres to international humanitarian principles (NGO code of conduct). Caritas encourages people to take charge of their own fate and does this by promoting local initiatives that sustainably improve the living conditions of the socially disadvantaged, advocating the conservation of natural resources, supporting civil conflict resolution and peace building, cooperating with local partners and strengthening their own commitments.</p> <p>Caritas works in Eastern Africa and the Horn of Africa with a focus on education, strengthening of civil society, food security and water, hygiene and sanitation. We have programmes and an operational presence in Nairobi (Kenya), Ethiopia (Addis Ababa) and South Sudan (Torit).</p> |
| Position | Audit firm |
| Location | Torit, Imotong State, South Sudan |
| Start | April 2016 |
| Duration | Three years |
| Key Audits | Annual statutory organisation audit |
| Qualifications | <p><i>Qualifications and Experience</i></p> <p>The Auditor will and if necessary his staff will have appropriate professional qualifications and suitable experience with necessary standards. In addition the Auditor or the audit team as a whole will have:</p> <ul style="list-style-type: none"> • Experience with audits of development aid programmes and projects funded by national and/or international donors and institutions. It is desirable that the leader of the fieldwork team i.e. either the audit manager (category 2) or the senior auditor (category 3) has substantial experience with audits of EU funded external aid actions; • Experience with audits in Eastern Africa; • Experience with audits of external aid operations financed by various financial instruments of the European Commission; • Good knowledge of relevant laws, regulations and rules in the countries concerned. This includes but is not limited to taxation, social security and labour regulations, accounting and reporting; • Five or more years of professional experience as a professional auditor or accountant in public audit practice; • He/she should be a member of a national accounting or auditing body or institution; and • Fluent in English <p>The team of auditors required for this engagement will be composed of a category 1 auditor who has the ultimate responsibility for the audit and an audit team which is composed of an appropriate mix of category 2 – 4 auditors and who have the qualifications and experience as set out below. It is the responsibility of the Auditor to compose and propose an audit team which has an appropriate mix of auditors for this engagement. For the purpose of this audit, Caritas follows the European Commission's distinction between four categories of auditors.</p> <p>Category 1 – Audit Partner</p> <p>An audit partner should be a highly qualified expert with a relevant professional qualification and assuming or having assumed senior and managerial responsibilities in public audit practice. He/she should be a member of a national accounting or auditing body or institution.</p> |

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| | <p>He/she must have at least 12 years of professional experience as a professional Auditor or accountant in public audit practice. Experience with working with the recipient countries of Community external aid will also be taken into account.</p> <p>An audit partner, or another person in a position similar to that of a partner, is the person of the audit firm who is responsible for the audit and its performance, and for the report that is issued on behalf of the firm. He/she has the appropriate authority from a professional, legal or regulatory body and is authorised to certify accounts by the laws of the country in which the audit firm is registered.</p> <p>Category 2 - Audit Manager Audit managers should be qualified experts with a relevant university degree or professional qualification. They should have at least 6 years' experience as a professional auditor or accountant in public audit practice including relevant managerial experience of leading audit teams.</p> <p>Category 3 – Senior Auditor Senior auditors should have a relevant university degree or professional qualification and at least 3 years professional experience in public audit practice.</p> <p>Category 4 – Assistant Auditor Assistant auditors should have a relevant university degree and at least 6 months professional experience in public audit practice.</p> |
| <p>Scope</p> | <p>Scope</p> <p>The audit will be performed at Caritas's Country Office in Torit, Imotong State, South Sudan. The Auditor should confirm the location(s) for the audit with the Entity and prior to the start of the audit field-work and ensure that relevant supporting documents as well as key staff will be available during the audit. The Auditor should take into account that Caritas normally requires meetings to prepare the audit and to discuss the draft report and that this may involve additional travelling.</p> <p>The Auditor should obtain a preliminary understanding of the engagement context.</p> <p>The Auditor will notify Caritas as soon as possible of any limitations in the scope of work he/she may find prior to or during the audit. The Auditor will notify in particular any attempt by the Entity to restrict the scope of the audit, or any lack of co-operation on the part of the Entity. The Auditor will consult Caritas on what action may be required, whether or how the audit can be continued and whether changes in the audit scope or the timetable are acceptable.</p> |
| <p>Reporting</p> | <p>Language</p> <p>The report will be presented in English. An executive summary of the audit report in English will be provided along with the report.</p> <p>Audit findings and recommendations</p> <p>Audit findings and recommendations should be in appropriate format.</p> <p>Audit opinion</p> <p>Audit opinions can be unqualified, qualified, adverse or a disclaimer of opinion.</p> <p>Date of the audit report</p> <p>The date of draft and pre-final reports should be the date when these reports are sent for consultation. The date of the final audit report should be the date when the final Independent Auditor's Report is signed.</p> <p>Procedures and timetable for the submission of draft and final audit reports</p> <p>The Auditor should respect the procedures and timetable for the consultation and submission of the draft and final audit report. The Auditor's attention is specifically drawn to the following:</p> <ul style="list-style-type: none"> • The Auditor should submit a draft report to Caritas within 5 working days after the day of the closing meeting (i.e. the end of audit field work); • The period between the audit closing meeting and the submission to Caritas of the final audit report should not exceed 10 calendar days. If this timetable is not respected by Caritas and/or its partners, the Auditor will explain and document such delays in the working papers in order to be able to demonstrate this at a later stage. |

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| | Debriefing meeting with Caritas Caritas foresees a meeting with the auditor after receipt of the draft audit report. This meeting will be held at its Country Office in Torit, South Sudan. |
| Special remarks | The assignment will entail travelling to Torit, Imotong State, South Sudan. |
| Application | To apply, send your application which should include both technical and financial proposal to: southsudan@caritas.ch indicating ' <i>Tender for Audit Services – South Sudan</i> ' in the subject line. The deadline for submission of applications is March 31 st , 2016. Further questions may be addressed to the Senior Finance Manager, Mr. Karoli Loke (email: kloke@caritas.ch). |
| Website | www.caritas.ch |