



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

Swiss Cooperation Office in South Sudan



VÉTÉRINAIRES  
SANS FRONTIÈRES  
SUISSE  
member of VSF International

## TERMS OF REFERENCE FOR PROVISION OF EXTERNAL AUDIT SERVICES

### **Background**

Vétérinaires Sans Frontières - Suisse (VSF-Suisse) is an international NGO that has been working in South Sudan since 1995 supporting livelihoods of pastoralist and agro-pastoralist communities. VSF-Suisse focuses on preventing and alleviating suffering, disease, and hunger, and contributing to socio-economic development and sustainable environment, in areas where livestock, agriculture and related fields play, or could play an important role in improving peoples' livelihoods, food and nutrition security and resilience. VSF-Suisse endeavors to provide communities with holistic management approaches to livestock industry including healthcare, veterinary public health, One Health, production management, marketing support and child protection. VSF-Suisse promotes innovative approaches in services delivery including capacity building of livestock keepers and farmers through pastoral/farmer field schools, integrating agriculture and livestock and, sustainable productivity. In addition, VSF-Suisse supports livestock restocking, fodder production, community-based animal health system through training and equipping of CAHWs, support to cold chain systems and establishment of private veterinary pharmacy models for sustainable animal health services delivery. VSF Suisse mainstreams and integrates cross-cutting issues such as environmental protection, gender equity, HIV / AIDs and protection in its program strategies. VSF Suisse integrates and applies the principles of Conflict Sensitivity, Do No Harm and Accountability to Affected Populations in its programming.

The Swiss Federal Department of Foreign Affairs acting through the Swiss Agency for Development and Cooperation (SDC) is funding VSF-Suisse in a 3 year phase II of the project titled '**Enhancing Agro-Pastoral Food Security, Livelihoods and Protection in South Sudan**' (PROWIGA III) in Aweil East, Panyijiar and Juba Counties. The project is supporting the delivery of an integrated package of activities that entail livestock support initiatives through animal health campaigns, hybrid poultry restocking that is targeting vulnerable women and youth (including people living with disabilities), agricultural support that include draft animal traction/ technologies, public health awareness campaigns, conflict mitigation/ peace initiatives, protection and natural resource management. The action will be tailored in addressing both humanitarian and resilience building among targeted populations, through livestock, agricultural and protection support in addition to ensuring environmental conservation measures.

### **Project Information**

Title: Enhancing Agro-Pastoral Food Security, Livelihoods and Protection in South Sudan phase II

Project No: 7F-10516.02.01

Duration: 15.07.2022-14.07.2025 (3 years)

Budget: USD 3,000,000 (SDC/ FDFA Contribution USD 1,500,000, VSF-Suisse contribution USD 1,500,000)

Number of scheduled audits: 3 (Annual project audit)

### **The Audit**

To fulfill the conditions of the grant agreement contained in Articles 7.2 and 7.3 of the general conditions of business which form an integral part of the project, on external audit undertaken of the project.

To generate an external audit report which will be submitted to the Donor together with other program operations reports as provided for in the Grant agreement referenced above.

### **Overall Principles and Objective**

- To test principles of orderliness (financial regularity/reporting)
- Conformity with the project objectives and adherence to the contract conditions
- Economic conduct of business and effective use of financial resources.
- To enable Auditor to express independent professional opinion on the financial position of PROWIGA III project for the period **15<sup>th</sup> July 2022** as first schedule and end of first year of action as at **14<sup>th</sup> July 2023** and to ensure that funds granted for the project have been used for their intended purposes.
- To examine and establish whether the project books of accounts provide the basis for the preparation of the project financial statements by Vétérinaires Sans Frontières-Suisse team and are established to reflect financial transactions of the project.
- To enable auditor to certify whether/or not VSF-Suisse maintains adequate internal controls and supporting documentation for all financial transactions related to PROWIGA III.

### **Scope and procedure of the Audit**

- The audit will be carried out in accordance with the International Standards on Auditing (ISA 805) and will include tests and verification procedures as the auditors deem necessary.
- Verify that all funds have been used in accordance with the established rules and regulations of VSF-Suisse and only for the purposes for which the funds were provided.
- Goods, works and services financed have been procured in accordance with the VSF-Suisse's established rules and procedures.
- Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to the Auditors.
- The financial statements prepared by VSF-Suisse management are in accordance with applicable accounting standards and give a true and fair view of the financial position of the Project and of its receipts and expenditures for the period ended on 14<sup>h</sup> July 2023.
- Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
- Administer a questionnaire on the overall principles of the procedures.

### **Responsibilities of the parties to the audit**

**Vétérinaires Sans Frontières-Suisse;**

- Provide complete project financial statements and related documentations.
- Provide financial and procurement policies and manuals.
- Provide all the books of accounts and financial transactions.
- Provide unfettered access to information necessary for the conduct of the audit in accordance with the terms of references.

### **The Auditors**

- To determine that all costs charged to the program are reasonable, allocable, and allowable, in accordance with the terms and conditions of the grant agreement.
- To determine that policies and financial procedures and systems are in compliance and conformity with the terms and conditions of the grant where applicable.
- To ensure the reliability of financial documents, timeliness, accuracy, and completeness of the financial reports.
- Examine the policies, procedure manuals, books of accounts, financial statements
- Use International standards in the conduct of the audit
- Auditors should submit an audit plan, outlining the proposed methodology in line with the Generally Accepted Auditing Standards, costs, and schedule
- Final report by the 15<sup>th</sup> of September 2023 in the first audit schedule, 15<sup>th</sup> of September 2024 in the second audit schedule and finally 15<sup>th</sup> September 2025 in the final audit schedule, each with a compliance opinion.

### **Audit Duration**

The audit work shall be completed within 10 days from the date of commencement and the first audit schedule is expected to occur between 1<sup>st</sup> – 11<sup>th</sup> September 2023 the second audit scheduled between 1<sup>st</sup> – 11<sup>th</sup> September 2024 and the final expected to start on 1<sup>st</sup> September 2025. VSF Suisse will provide adequate working space, access to internet, printers and other essential facilities needed to support the audit process at its Country Program offices in Juba.

### **Deliverables**

1. The Auditors on completion of the audit work will submit 3 (three) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Country Director.
2. In addition to the audit report, the auditors will prepare a Management Letter on the following:
  - Give comments and observations on the accounting records, procedures, systems, and controls that were examined during the audit.
  - Identify specific deficiencies, if any and areas of weakness in systems and controls and make recommendations for improvement.
  - Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
  - Bring to the Country Director's attention any other matters that the auditors consider pertinent.
  - Express an opinion as to reasonableness of the financial statements in all material respects.
  - Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
  - Assessed questionnaire responses on the overall principles of the procedures.

3. Conduct entry and exit meetings with the Senior Management team of VSF-Suisse.

**Application procedure**

- Interested firms/persons must submit detailed technical and financial proposals that clearly explain their understanding of the Terms of Reference, approaches and methodologies to be used to undertake the assignment.
- Prospective individuals/ firms are expected to quote for first, second and third audit schedules which shall be paid separately upon submission of final reports as per the respective schedules/ timelines.
- All the application documents must be submitted by **29<sup>th</sup> August 2023 at 5.00 PM** Juba Time to: **Office.Juba@vsf-suisse.org** and copy **jubarecruitment@vsf-suisse.org**. The application e-mail should indicate on the subject line '**EOI PROVISION OF EXTERNAL AUDIT SERVICES**'.
- Any clarifications and/ or questions relating to this call can also be made through the same email addresses on or before 21<sup>st</sup> August 2023.

