

## Terms of references –

### Independent External Audit for the project “RMAHCA”

Type of contract: short-term consultancy

Locations: Adjumani, Uganda and Maridi/Ibba, South Sudan

Application deadline: July 20<sup>th</sup>, 2023

Tentative starting date: Beginning of September

Auditing period: 09/2020 – 08/2023

#### 1. Project description

The project “RESILIENT MIGRANT AND HOST COMMUNITIES IN AFRICA (RMAHCA) - Improving health and nutrition situation of South Sudanese refugees/ IDPs and hosting community in Adjumani (UG) and South Sudan (SSD)” is a joint project between Gesundes Afrika (previously Amref Germany) and local implementing partners Amref Uganda and Amref South Sudan. The project was a cross-country approach: Amref Uganda oversaw the activities in Adjumani and Amref South Sudan in Western Equatoria.

The objective of the project was to strengthen the capacity and resilience of small-scale farmers, in particular women and youth groups to improve the nutrition and health situation for South Sudanese refugees and host communities in Adjumani (UG) and the conflict-affected population in Marida and Ibba (SSD). Sub objectives were:

- Strengthening agricultural skills and capacity for diversified food production and (child) nutrition practice of women, youth groups, and farmers to improve their nutrition situation and livelihood
- Improving the WASH situation and increase access to and demand for health services in the targeted communities
- Enhanced capacities of refugees and host communities for peace-building, conflict-resolution, and community reconciliation in Northern Uganda

The total budget amounted to 1.410.000 € for 4 project years and split between Amref South Sudan and Amref Uganda.

## 2. Scope of external audit

The external audit should include the following auditing and control measures:

- Verifying accounting records for **correctness and completeness**.
- Verifying the financial report in which all project-related revenues and expenditure must be shown and for which it must be confirmed that **receipts are provided for all revenues and expenditure**.
- Verifying how the provided project funds have been managed. This includes:
  - **Project funds** transferred to the project partner in the current budget year or during the project term
  - **Interest earned** in the current budget year or during the project term from project funds transferred to the project partner
  - Other **revenues from the project activity**
  - **Verifying the compliance with spending deadlines and overviewing the due interests calculation**
- Verifying to what extent the funds have been **used appropriately** for the purpose of carrying out the planned project objectives and activities.
- Verifying the **cost-effectiveness of expenditure** with regard to financial resources (to be used economically and as effectively as possible).
- Verifying the **personnel costs and social security contributions** to ensure that they are in line with local standards, legal in the respective project country and, above all, that they comply with contracts and that the contributions required by law are being withheld.
- Verifying that the cost plan is being adhered to by means of a **comparison of objectives and effects** (based on the most recent valid budget).
- Verifying the **economic use of project equipment**.
- Verifying the procured **inventory, where it is being held and whether it has been/is being used appropriately** for the purpose of carrying out the planned project objectives and activities.
- Verifying and confirming that project-relevant documentation is complete and correct.
- Verifying that **all agreements fundamental to the project are being adhered to** (contracts, German private executing agency guidelines, BMZ funding requirements, BNBEST-P/private executing agencies and BMZ contract award guidelines).

### **3. Deliverables**

The audit is a thorough and comprehensive review of all supporting documents and relevant project documentation. Supporting documents are kept in both country offices and **both field offices need to be visited and audited**. The auditor is expected to produce an audit report and certificate including management letter, which will comprise the following:

- Presentation of the scope and mandate of the audit, as well as the list of documents that formed the evidence for the audit,
- A statement of accounts and an opinion whether financial statements are issued in accordance with the financial reporting framework of the project and BMZ requirements
- A checked, signed and stamped expenditure list of all project expenditure costs receipts, sorted by BMZ budget lines
- Recommendations on identified shortcomings, and, if applicable, comments on the follow-up of audit observations and recommendations from previous years.

### **4. Qualifications and experience**

- Necessary qualification to serve as a recognized independent auditing authority (verified by the German embassy or by another recognized institution in the country)
- Minimum of 5 years of experience conducting external independent audits of projects funded by international institutional donors, preferably BMZ
- The auditing shall be conducted in accordance with the relevant national regulations, internationally recognized auditing standards as well as the BMZ funding guidelines

### **5. Procedures and communication**

The auditor shall be given access to all necessary project documents in the Amref Uganda, Amref South Sudan and from the executing partner Gesundes Afrika. The auditor will be responsible to set up a schedule in agreement with the local implementing partner. Any expenses for field trips, postal and translation services and other expenses shall be included in the auditor's proposed budget. The audit agreement will be set up by Gesundes Afrika e.V.

### **6. Application process**

Please submit the following documents with "Final Audit – BMZ RMAHCA Project" to [projects@gesundesafrika.de](mailto:projects@gesundesafrika.de) until July 19<sup>th</sup>.

- Proposal explaining competencies, audit methodology, work plan and brief profile of audit team
- Financial proposal in EUR
- Current qualification certificate as an independent auditing authority
- Reference list of three previous customers