

January 28th, 2025
Caritas Switzerland, South Sudan Program
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Call for Expression of Interest to Provide External Audit Services to Caritas Switzerland

Introduction:

Caritas Switzerland South Sudan Program is seeking proposals from qualified firms to provide external audit services and the successful audit firm shall be contracted for a period of three (3) years (with the reservation to terminate the co-operation earlier in case of dissatisfaction). As a well-respected International Non-Governmental Organization, we invite you to submit a proposal outlining your qualifications, experience, and proposed fees.

Background

Caritas Switzerland hereafter referred to as (CaCH) is an International Non-governmental Organization (INGO) which works worldwide and adheres to international humanitarian principles. In South Sudan, CaCH and its partners implement comprehensive recovery projects that aim for increased resilience among the target population and improved livelihoods for returnees and host communities through alternative income opportunities, natural resource management, and improved agricultural methods.

Considering the fragility of the South Sudanese context, the programme of Caritas Switzerland in South Sudan aims to provide assistance that fosters the self-reliance of the population and leads to long-lasting results. The interventions focus on the fields of income and climate. As most people in South Sudan live from agriculture, Caritas Switzerland empowers smallholder farmers to sustainably manage their natural resources and improve their access to water and sufficient food. By creating linkages to the markets and more inclusive value chains, Caritas Switzerland enables farmers and small business holders to generate income. Through kitchen gardens, mothers of malnourished children have access to nutritious food and additional income for their families. Caritas Switzerland engages in providing equitable and sustainable access to safe drinking water and water for agricultural use. Combined with the promotion of improved hygiene practices in schools and villages, this leads to better health and well-being of children as well as poor and marginalized population groups. Depending on the needs on the ground, the programme combines emergency aid with longer-term development interventions (humanitarian-development nexus).

With this holistic approach, Caritas Switzerland enables communities to better cope with future crises and become more resilient. Caritas Switzerland is active in Eastern Equatoria and Central Equatoria the border regions to Uganda as well as Upper Nile State. The projects of Caritas Switzerland follow a multi-stakeholder and participatory approach, thereby building on local capacities and creating local ownership.

Caritas Switzerland wishes to engage the services of an external auditor of international reputation for three years (financial year 2025, 2026 and 2027) in accordance with the statutory

requirements, International Reporting Standards Guidelines and International Standards on Auditing (ISA).

Scope of the Assignment

The audit(s) will be conducted in accordance with ISA as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants (IFAC), with special reference to ISA 805 (Auditor's Report on Special Purpose Audit Engagements) and the relevant Caritas Switzerland donor guidelines. The audits for the specified periods involve visits to the project's sites in conducting the project audit(s), special attention should be paid to the following:

- Funds have been used in accordance with the relevant general conditions, relevant financing agreements and disbursement letters, with due attention to economy and efficiency, and only for the purposes for which the financing was provided.
- Goods and services financed have been procured in accordance with the relevant general conditions, relevant financing agreements and disbursement letters.
- Necessary supporting documents, records, and accounts have been kept in respect of all project ventures including expenditures reported via Summary Report (or Interim Un-audited Financial Reports (Interim Reports) if used as the basis of disbursement, or Designated Accounts (DAs). Clear linkages should exist between the accounting records and the financial reports presented to the donors.
- The accounting records have been prepared in accordance with generally accepted accounting principles and practices and relevant Caritas Switzerland guidelines and give a true and fair view of the financial position of the Project as at financial year-end and of the resources and expenditures for the fiscal year then ending.
- Review the compliance on each of the financial covenants as per the donor Agreements especially to ensure compliance for the conditions under which the funds were released.
- etc.



Audit Reports

The auditors will issue an audit opinion on Caritas Switzerland's Financial Statements. In addition to the audit opinion, the auditor will prepare a "management letter," in which the auditor will:

- Give comments and observations on the accounting records, systems, and controls that were examined during the audit.
- Identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement.
- Report on the lack of compliance of each financial covenant in the relevant financing agreement.
- Communicate matters that have come to their attention during the audit which might have a significant impact on the operations of the organization and include management's comments in the final management letter.

Duration of Assignment

The contract will be for three years in accordance with the South Sudan statutory regulations, and the audit exercise for each year will depend on the requirements of the Projects being audited and the Audit terms of reference for each project.

Location of Assignment (s)

The assignment(s) shall be carried out at Caritas Switzerland offices in Juba with field trips at project implementation sites.

Requirements

Audit firms must satisfy the following requirements:

- The audit firm is a member of the south Sudanese professional association or recognized by the latter.
- The audit firm possesses all the approvals, permits and qualifications prescribed by law.
- It is recognized as a competent firm and can furnish corresponding references (where possible in the NGO sector).
- The firm is independent of the organization being audited and can act without any conflicts of interest. There are no family connections, close friendships or financial ties.

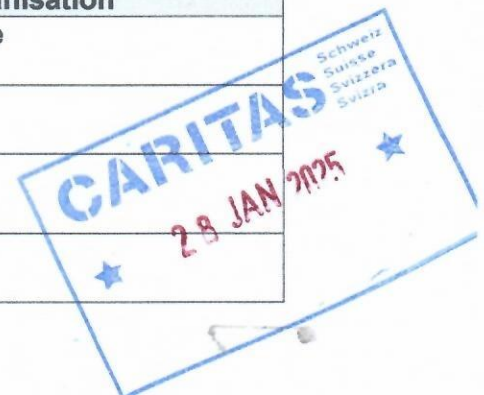
Further the Lead Audit Partner(s) should have experience in donor accounting and financial management and should have a minimum of five years' experience in the field with experience in statutory and project auditing. The Firm should have strong knowledge and experience (minimum of 10 years) in donor account auditing. Having Specific experience in Swiss Development Corporation and Swiss Solidarity Funding audits is an added advantage.

Please include the following information in your proposal:

- A brief overview of your firm and its experience in auditing International Organizations in the nonprofit sector.
- Resumes of the key personnel who would be assigned to Caritas Switzerland engagements.
- Audits Firms with offices in Juba shall have an added advantage
- Your proposed audit approach and timeline
- Your fee structure and estimated total cost

Overview on project information

Project	Duration	Project Volume in USD (approx.)	Involved organisation	Partner
1	01.01.2024 to 31.12.2024	791,000	none	
2	01.12.2023 to 31.05.2024	36,456	one	
3	01.06.2024 to 28.02.2025	482,234	two	
4	01.08.2023 to 31.01.2025	994,275	one	



Applications

Please send (via e-mail) expression of interest, proposals (both technical and financial), and Comprehensive curriculum vitae of the audit team members with the reference "Offer External Audit Services", to:

- ozubeir@caritas.ch
- pstathakis@caritas.ch
- Jmafara@Caritas.ch
- ojohn@caritas.ch

Applications will be accepted up to 15th February 2025.

