



## **TERM OF REFERENCE**

- Work closely with departmental managers, Foundation market I support teams and UNIDOR's team to understand and identify existing and emerging risk areas and develop a risk profile for the country office.
- Prepare annual internal audit plan based on risk prioritization.
- Perform quarterly internal audits in line with the agreed annual plan to determine the adequacy and effectiveness of controls, efficient use of resources, and compliance with UNIDOR, donor and local legal requirements and regulations.
- Conduct spot checks including reviewing documentation, interviewing staff, gathering evidence from vendors, partners and individuals to validate correctness and integrity of data generated by UNIDOR South Sudan.
- Identify instances of non-compliance with UNIDOR, donor, local policies and procedures, control weaknesses and errors in the recording of transactions.
- Preparing reports documenting findings and develop recommendations to address the identified issues and control weaknesses. Agree on the timelines for corrective action with responsible managers
- Regularly monitor and report the status of both internal and external audit recommendations and appraise adequacy of follow-up action taken on audit findings and recommendations.
- Work closely with UNIDOR finance unit and ensure adoption and implementation of new requirements and regulations.
- Identify training needs, develop a training plan for UNIDOR program and field supervisors on risk management.
- Identify improvement opportunities for local policies and procedures
- Carry out special audit assignments and investigations.
- Perform other related duties as needed.

- Prepare institutional risk matrix

## **REQUIREMENTS**

- Familiarity with UN/OCHA, DFID, USAID and other donor's rules and regulation and their compliance requirements.
- Familiarity with automated ERP systems such as QuickBooks Enterprise.
- Knowledge of IIA Standards and GAAP governing not-for-profit organizations a distinct advantage.
- Superior communications skills, verbal and written, including the ability to engage effectively with staff at all levels.
- Strong organizational, analytical, and interpersonal skills; demonstrated ability to follow assignments through to completion.
- Demonstrated strong moral and ethical foundation.
- Experience in post conflict area and willing to travel to field locations in South Sudan.

## **REQUIREMENTS FOR PROPOSALS FROM PROSPECTIVE AUDITORS**

The prospective audit Firm is required to submit its understanding about the audit scope, methodology, client resource base and professional fee.

### **1. Technical competency**

UNIDOR expects the auditors to have expertise in its area of charitable activity and being able to provide advice in specialist areas such as taxes, Payroll, NGO accounting and risk management. Cultural fit UNIDOR expects the auditors that are appointed to understand and sympathise with the purpose, values and methodology of UNIDOR.

Expertise and experience in the NGO sector UNIDOR is a national NGO, thus it expects its auditors to have NGO sector specialists within its audit team and an experience and portfolio of clients in the NGO sector.

Value for money UNIDOR expects its appointed auditors to be proactive in the relationship, sharing experience, knowledge and ideas so that the audit adds more value than just meeting statutory requirements. UNIDOR expects the audit to be cost

competitive and balanced with a quality professional service. UNIDOR will expect an open and clear approach to audit costs but will be considering overall value for money of the service provided in making its decision.

Partner and manager time, UNIDOR expects in the proposal a realistic commitment of partner and manager time and consideration of how you will maintain consistent staffing levels. Communication UNIDOR places strong emphasis on personal relationship and good communication. We hope that we can develop a free and open two way conversation including such areas as changes in accounting standards, fees, deliverables, timing of audit visits, staffing changes.

## **2. Risk based approach**

We are also seeking to appoint auditors that take a risk based approach to financial audit and have an understanding of risk in a broader context than financial risks.

## **3. Details of your firm Your proposal should:**

- Outline your structure, size and capabilities as relevant to us
- Identify your firm's major NGO clients
- Describe your audit philosophy and methods
- Provide two references of other NGO's that are your audit clients that can be taken up as required

## **4. Staffing Your proposal should identify:**

- The partner and manager who will be assigned to the audit, including details of their relevant experience and qualifications
- The time which the partner and manager identified above will devote to the audit
- How you manage succession planning and staff continuity

## **5. Audit approach, Your proposal should identify how you:**

- Determine audit strategy and undertake audit planning
- Address matters of audit scope and materiality
- Identify and respond to critical audit issues

- Control and co-ordinate the audit process
- Ensure appropriate responsibility for decisions on the audit
- Conduct the reporting arrangements
- Approach the first year of the audit

**6. Fees, Your proposal should include separate estimates of your total audit fees for reporting: In addition in your written proposal you should:**

- Provide an analysis of hours by grade of staff that will be involved on the audit together with details of your hourly charge out rates
- Indicate the basis of charging expenses
- Provide your proposed billing schedule
- Outline your proposals for setting and agreeing fees in future years
- As part of your written submission you are asked to submit your proposed fees schedule for 2021/2022.

Your proposal should also contain details of other additional relevant services that your firm would propose to provide, but are not a necessary and integral part of the statutory audit, and where appropriate include these in the ‘additional services’ section in the three-year fee schedule.

NB: the fees quoted should include all chargeable time, out of pocket expenses (e.g. travel) and be all-inclusive fee only.