The universal Intervention and Development Organization

TERMS OF REFERENCE (ToR)

UNESCO Education Contract 4500558893

Project Title: ECW-MYRP IPA Contract

Project/Contract Number: 4500558893UNESCO

Vendor Number: 346559

Donor/Partner: The United Nations Educational, Scientific and Cultural Organization (UNESCO).

Implementing Partner: Universal Intervention and Development Organization (UNIDOR)

Universal Intervention and Development Organization (UNIDOR),

Address : Located at Juba Nabari known as Tongpiny , along Kololo road following America embassy and after Catholic University Tongpiny,

Audit Period: 09th - 13th November 2026

Date of issue: October 23th 2026

Proposal deadline: October 30th 2026

Background and project description

Universal Intervention and Development Organization (UNIDOR) is an implementing ECW-MYRP IPA Contract under UNESCO contract 4500558893 Partner

The project supports the Ministry of General Education and Instruction (MoGEI) at national and subnational levels;

- Establish an Education in Emergencies Management Information System (EiE-MIS), anchored within MoGEI's national Education Management Information System (EMIS), and support the institutionalization of EiE data.
- Strengthen basic EiE data literacy and analytical skills as part of broader education data-system capacity development.
- Provide tailored capacity-building in crisis- and risk-informed education planning to support planning before, during, and after emergencies at subnational government levels.

In collaboration with MoGEI, UNIDOR will conduct subnational capacity-building for MoGEI staff and MYRP partners on EiE administrative data and Phase 2 crisis- and risk-informed education planning. The training is intended to equip government staff with relevant knowledge, skills, and materials at state, county, and Payam levels.

The project description identifies ECW-MYRP-supported locations in South Sudan, including Greater Pibor Administrative Area (GPAA) , Panyijar, Guit, in Unity State and Duk. In Jonglei State The specific locations and activities covered by this audit should be confirmed against the signed contract, approved work plan, and budget.

Objective of the audit

- To assess and evaluate accuracy of the expenditure of the fund
- Allow independent auditor to express a professional opinion on whether the project financial statement follow the line of approved budget .
- Procurement, personnel costs, travel, training, and other operational expenditure comply with the contract, UNIDOR policies, applicable South Sudanese laws, and relevant UNESCO requirements.
- Appropriate financial controls and procedures were in place and operating during the audit period.

SCOPE OF WORK

The audit firm will conduct the audit in accordance with specify applicable auditing standards, such as International Standards on Auditing, and any UNESCO-required audit guidance.

The work will include, but is not limited to;

Financial statements and transactions

Review the project financial statements and reconcile them to the accounting records.

Test a risk-based sample of receipts and expenditure, including vouchers, invoices, receipts, bank statements, transfers, payroll, travel, training, and petty cash.

Verify that transactions are genuine, correctly classified, adequately documented, authorized, and charged to the project in line with the approved budget.

Review bank reconciliations and the handling of project funds, interest, exchange differences, and any unspent balance.

Procurement and contract compliance

Review procurement and contracting records for compliance with the project contract, applicable policies, and relevant laws.

Check evidence of competition, approvals, receipt of goods or services, and management of conflicts of interest, where applicable.

Review compliance with contract conditions, approved budget lines, and any reporting requirements.

Payroll and personnel costs

Test project-funded salaries, allowances, consultancy fees, and related costs against contracts, payroll records, timesheets or other supporting evidence, and proof of payment.

Review relevant tax, pension, and employment-law compliance where applicable.

Assets and project activities

Review the project asset register and supporting purchase records.

Physically verify project-funded assets and equipment where feasible and assess whether they are properly recorded, safeguarded, and used for project purposes.

Review supporting evidence for project activities, including training or capacity-building events, participant records, materials, travel, and other significant activity costs.

Internal controls and prior findings

Assess the design and operation of relevant financial and administrative controls.

Review the status of recommendations from previous audits or reviews, if any.

Report suspected fraud, significant irregularities, material non-compliance, or unsupported expenditure identified during the audit, in accordance with applicable professional and contractual requirements.

Auditor qualifications and independence

The audit firm must;

- Be legally registered and licensed to provide audit services in South Sudan or otherwise meet applicable local requirements.
- Demonstrate independence from UNIDOR, the project, and the preparation of the project financial statements.
- Have relevant experience auditing NGOs, UN-supported programmes, or donor-funded projects.
- Provide a qualified audit team with appropriate professional credentials and experience.
- Disclose any actual or potential conflicts of interest.
- Be able to conduct the work and submit reports in English language.

Deliverables

The auditor will provide;

- Independent Auditor's Report expressing an opinion on the project financial statements.
- Audited Project Financial Statements, including supporting schedules required by UNESCO or the contract.
- Management Letter setting out significant internal-control weaknesses, compliance issues, questioned or unsupported costs, and practical recommendations.
- Audit findings schedule, including management responses where requested.
- An exit meeting with UNIDOR Senior Management Team to discuss the draft findings and recommendations.

- Reports will be submitted in English language, in three (3) signed hard copies, and electronically in PDF format. The auditor should identify any additional reporting format or donor-specific deliverable required under the contract.

Proposed schedule

Proposal submission deadline

October 30th2026

Audit firm selected

November 02rd 2026

Audit fieldwork begins

November 09th 2026

Draft report submitted

November 16th 2026

Final report submitted

November 23th 2026

Documents and access to be provided

- UNIDOR will arrange reasonable access to relevant project records and personnel, including;
- UNESCO contract 4500558893, grant or project agreements, approved budgets, and amendments (if any).
- General ledger, trial balance, financial statements, bank statements, and reconciliations.
- Payment vouchers, invoices, receipts, payroll and personnel records, and supporting documents.
- Procurement plans, quotations, evaluations, contracts, purchase orders, and goods-received records.
- Asset register and relevant inventory records.
- Activity reports and documentation for training, travel, and other project activities.
- Relevant management, procurement committee, and project meeting minutes.
- Project implementation sites, if possible.
- The auditor is responsible for keeping all information received confidential and using it only for the audit.

Proposal submission and selection

- Interested firms should submit a technical and financial proposal containin
- Firm profile, registration documents, and audit licence.
- Relevant experience and references.
- Proposed audit methodology, work plan, and timeline.
- CVs and professional qualifications of the proposed team.
- Independence and conflict-of-interest declaration.
- Itemized fees, taxes, and reimbursable expenses.
- Any assumptions or information required from UNIDOR.

Submit proposals by October 30th 2026 to nyak@unidorss.org, copy wilgo@unidorss.org, ed@unidorss.org, operations@unidorss.org dop@unidorss.org, ochan2021@unidorss.org , using the subject line: "**Proposal – Independent Audit, UNESCO Contract 4500558893**."

Proposals will be assessed against relevant experience, technical approach, team qualifications, independence, proposed timeline, and cost. UNIDOR reserves the right to seek clarifications and to accept or reject proposals in accordance with its procurement procedures.

Important before publication: Confirm the audit period, exact project locations and activities, applicable UNESCO audit requirements, submission contact details, and proposal evaluation criteria against the signed contract and approved budget.