

## TERMS OF REFERENCE (ToR)

### AUDIT AND EXTERNAL EVALUATION OF EMERGENCY APPEAL EA04/2025

#### 1. Background

Caritas South Sudan is implementing the **Emergency Appeal EA04/2025**, funded by the Caritas Network, through the Catholic Dioceses of South Sudan. The Appeal responds to humanitarian needs arising from ongoing emergencies and vulnerabilities affecting communities across the country.

The implementation period of the Appeal started from **March 2025 to 31 December 2025**. In line with Caritas Internationalis accountability standards, donor requirements, and good governance practices, Caritas South Sudan intends to commission an **independent audit and external evaluation** of the Appeal.

#### 2. Purpose of the Assignment

The purpose of this assignment is to:

- Provide independent assurance on the financial accountability and compliance of EA04/2025.
- Assess the relevance, effectiveness, efficiency, impact, sustainability, and coordination of the Appeal interventions.
- Identify lessons learned, best practices, and areas for improvement to inform future emergency programming within the Caritas network.

#### 3. Objectives

##### 3.1 Audit Objectives

The audit shall:

1. Verify that funds received and expended under EA04/2025 were used for their intended purposes and in accordance with approved budgets.
2. Assess compliance with Caritas Internationalis guidelines, donor requirements, and internal financial policies.
3. Evaluate the adequacy of internal controls, financial management systems, and record-keeping.
4. Identify any financial risks, weaknesses, or irregularities and provide practical recommendations.

##### 3.2 External Evaluation Objectives

The evaluation shall:

1. Assess the **overall performance** of the Appeal against its stated objectives and indicators.

2. Examine the **appropriateness and relevance** of interventions to beneficiary needs.
3. Assess **effectiveness, efficiency, impact, sustainability, and accountability** mechanisms.
4. Review coordination among Caritas South Sudan, diocesan Caritas offices, and partners.
5. Capture **lessons learned and good practices** to inform future emergency responses.

#### **4. Scope of Work**

##### **4.1 Geographic Scope**

The assignment will cover EA04/2025 activities implemented in the **Catholic Dioceses of South Sudan**, including the National Caritas Secretariat and selected diocesan Caritas offices.

##### **4.2 Audit Scope**

The audit shall cover:

- A. All income and expenditure related to EA04/2025.
- B. Bank accounts, cash management, procurement, asset management, and supporting documentation.
- C. Compliance with approved budgets and financial reporting.
- D. Review period: **March 2025 – 31 December 2025**.

##### **4.3 Evaluation Scope**

The evaluation shall include:

- a) Review of project design, implementation strategies, and results framework.
- b) Assessment of beneficiary targeting, inclusion, gender, and protection considerations.
- c) Review of monitoring, reporting, and learning systems.
- d) Stakeholder consultations (staff, diocesan partners, beneficiaries, and key stakeholders where feasible).

#### **5. Methodology**

The audit and evaluation teams are expected to propose a clear methodology, which may include:

1. Desk review of project documents, financial records, and reports.
2. Field visits to selected dioceses (subject to security and access).
3. Key informant interviews and focus group discussions.
4. Data analysis and triangulation of findings.

The audit and evaluation must be conducted independently, objectively, and in accordance with internationally accepted professional standards.

#### **6. Deliverables**



The consultant/firm shall submit:

1. **Inception Report** outlining methodology, tools, and work plan.
2. **Draft Audit Report** with findings, conclusions, and recommendations.
3. **Draft External Evaluation Report** addressing evaluation criteria and lessons learned.
4. **Final Audit Report** incorporating feedback from Caritas South Sudan.
5. **Final External Evaluation Report** incorporating feedback.

All reports shall be submitted in **English**.

## **7. Duration**

The assignment is expected to take **3 weeks**, including fieldwork and reporting, and should be completed no later than **one month**.

## **8. Required Qualifications**

The audit firm/consultant must demonstrate:

- Registration and accreditation as a recognized audit or consulting firm.
- Proven experience in **auditing and evaluating humanitarian or development projects**, preferably within faith-based or NGO settings.
- Knowledge of **Caritas Internationalis standards** and donor-funded emergency appeals is an added advantage.
- Strong analytical, reporting, and communication skills.
- Ability to operate in complex and fragile contexts.

## **9. Management and Reporting**

The assignment will be managed by **Caritas South Sudan National Secretariat**.

All reports will be submitted to Caritas South Sudan, which will share relevant outputs with the Caritas Network and donors.

## **10. Confidentiality**

All information accessed during the assignment shall be treated as **confidential** and used solely for the purpose of this audit and evaluation.

## **11. Application Process**

Interested firms are invited to submit:

1. Technical proposal
2. Financial proposal
3. Company profile and relevant experience
4. CVs of key personnel

