**TERMS OF REFERENCE FOR CONDUCTING AN EXTERNAL AUDIT FOR THE SWISS CONFEDERATION, REPRESENTED BY THE SWISS FEDERAL DEPARTMENT OF FOREIGN AFFAIRS ACTING THROUGH SWISS AGENCY FOR DEVELOPMENT AND COOPERATION (SDC)’S SSD: CARE, BREAKING THE SILENCE AGAINST GENDER-BASED VIOLENCE PROJECT.**

**BACKGROUND**

CARE International in South Sudan received a grant from Swiss Agency for Development and Cooperation (SDC) for the implementation of the above-mentioned project dated **31st March 2023**. The project’s starting date is **1st January 2023**, its end date **31st December 2024**. SDC contracted **CARE South Sudan** to implement the project in **South Sudan’s Eastern Equatoria State**. This project is being implemented with a local Partner. The implementing partner is subject of these audit requirements.

As per the Contract, CARE agreed with the donor to carry out an annual external (independent) audit for the project implementation in each year. Therefore, this call is to audit the second year of the project from **1st January 2024** to **31st December 2024**. The value of the project is approximately **USD 1,500,000.**

**FINANCIAL AUDIT**

The Financial Information of the project/program shall be audited in accordance with International Standards on Auditing (ISA 805) “Special Considerations Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement”.

**1. Fundamental principles**

1.1 The financial audit of projects (“financial audit”) is to be carried out by an independent auditor (“the auditor”), having the required professional competence and experience (e.g. Certification by National Audit Oversight Authority), and in accordance with International Standards on Auditing (ISA).

1.2 These Terms of Reference (“TOR”) define the mandate of the auditor in connection with the financial audit of projects/programs of the partner, financed by the Federal Department of Foreign Affairs (FDFA). The financial audit is based on the professional requirements and guidelines governing the professional work to be undertaken by an auditor.

1.3 In planning, conducting and reporting on the financial audit, the auditor has to follow the ISA 805*.*

In addition, the relevant standards of the local accounting profession as well as the local legislation on accounting and reporting in force in the country in which the financial audit is carried out need to be taken into consideration by the auditor.

**2. Overall principles of the procedures to be performed**

The auditor is required to plan, execute and report on the financial audit engagement in order to conclude on the following matter:

* **2.1 Principles of orderliness (financial regularity/reporting)**

Furthermore, the auditor is required to assess whether the partner has adequate policies and procedures in place relating to the following matters (those matters are not covered by the audit engagement in accordance with ISA as mentioned above):

* **2.2 Existence, adequacy and effectiveness of the Internal Control System (ICS)**
* **2.3 Conformity with the project objectives and adherence to the contract conditions**
* **2.4 Economical conduct of business and effective use of financial resources**

In order to respect these principles, the auditor has to analyse the questions mentioned in the annexed Questionnaire (Annex 1).While item 2.1 will be reflected in the audit report prepared in accordance with ISA, items 2.2 to 2.4 will be reflected by the answers of the auditor to the Questionnaire in the Annex 1. Recommendations to the management shall be formulated according to Annex 2 (Management Letter).

**3. Documents of reference**

The following documents and matters are to be considered by the auditor as basic references for performing the financial audit:

Legislation: National law

Project/program: Agreement between FDFA and the partner relative to the project;

Project Document / TOR;

Budgets, financing plans, programs of project activities;

Project management procedures;

Any other documents concerning the project/program.

Accounting: Accounting documents subject to the financial audit;

Financial and operational reports concerning the project/program.

Auditor: Prior internal and external audit reports of the partner;

Any other information requested from the partner by the auditor.

**4. Planning the financial audit**

The auditor shall adequately plan the financial audit engagement well in advance of the work and ensure the execution of the financial audit of highest professional quality in an economical and efficient manner as agreed upon in the respective mandate in the name of the partner and the auditor.

On the basis of the information received during the planning phase, including the auditor’s risk assessment, the auditor shall determine:

* the type of transactions to be audited and the audit methods (full audit or sample selections);
* the type of physical counts or examination and the sites to be selected;
* the number of site visits to be planned.

The auditor ensures continuity in the audit approach of the financial audit engagement and the audit team, even if there is a change in the leader of the engagement team from the prior year.

**5. Place of financial audit**

The financial audit is to be carried out at the project/program environment (administrative offices and/or decentralised sites, if applicable).

**6. Management representation of full disclosure**

The auditor shall obtain a management representation letter signed by the management of the partner organization, certifying:

1. The acknowledgement of the organization's responsibility for the keeping of accounts and financial documents that are correct, complete, fair, representing the true facts, in conformity with the objectives of the project, the documents of reference (description of the project, contracts, budgets, etc.) and national legislation;
2. That all accounting records, supporting and other documents, minutes and any other pertinent information necessary for the audit be at the disposal of the auditor;
3. The completeness of information concerning property and goods;
4. The completeness of information concerning financing received or due and own financing concerning the audited period, for the project being examined;
5. The availability of any information and explanations, either orally or by written confirmation, which might be required by the auditor in the execution of his mandate;
6. In the case of contributions to local NGOs, the declaration has to certify the completeness of information concerning financing received or due and own financing concerning the audit period, for the project being audited ***and*** for the examination of the consolidated financial statements of the organization. The consolidated financial information, including balance sheets and profit and loss statements of the project are to be attached to the declaration and form an integral part thereof. This declaration shall be provided together with the financial audit report.

**7. Detailed financial audit procedures**

Appropriate audit procedures are to be applied by the auditor in order to form a conclusion on the matters outlined below. These procedures applied, either on a full coverage or a sample selection basis may include: controls, checking, evaluation, inspection, interview, analysis and other audit techniques. When selecting the audit procedures, the auditor shall give consideration to the results of his risk assessment (during planning stage and during the course of the audit work).

Accordingly, the auditor must define and carry out suitable audit procedures in order to obtain an overview of the aforementioned aspects before the auditor assesses the individual findings and reaches a final independent opinion on the audit.

The auditor is expected to select and apply any other audit procedures that the auditor may consider necessary in the professional execution of the financial audit engagement.

Upon receipt of the financial audit report, the FDFA or any third persons designated by the FDFA reserve the right to request other audit procedures to cope with the change in circumstances in the project or of the organisation of the partner.

In addition, in order to respect the principles mentioned under Art. 2 above, the auditor has to analyse the questions in the annexed Questionnaire (Template Annex 1). Any answers with “no” have to be taken up as recommendations in the Management Letter (Template Annex 2).

**8. Closing meeting**

After the completion of the financial audit engagement, but before leaving the project or the premises of the partner, the auditor shall hold a closing meeting with the persons responsible for the project/program (directors) and the staff responsible for accounting and reporting. The meeting shall address the results of the audit, discuss major weaknesses in the project, administrative and financial management (including the deficiencies of individual staff members) and propose recommendations to improve the project management, the accounting procedures and the internal control system (ICS).

**9. Financial audit deliverables**

The audit report of the auditor shall provide an opinion on the financial information of the partner as per ISA (Template Annex 3).

The answers to the Questionnaire (Template Annex 1) and recommendations to the management (Management Letter according to Template Annex 2) as well as the management representation letter shall be provided as separate deliverables together with the audit report.

9.1. Currency and language of the financial audit report

The financial information contained in the financial audit report of the auditor is to be expressed in the currency provided for in the contract. The financial audit report of the auditor and all other documents resulting from the financial audit engagement must be prepared in English.

9.2. Signature

The financial audit report is to be signed by the leader of the audit team. The financial reporting subject to audit shall be signed by a representative of the management of the partner.

Place and date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For the partner: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

For the auditor: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Annex 1: Questionnaire on the Overall principles of the procedures to be performed (2.2, 2.3 and 2.4)

Annex 2: Management Letter

Annex 3: Independent auditors’ report (Basis: ISA 805)

## Annex 1

# **QUESTIONNAIRE**

Instruction to the auditor: If the answer is „no“ to one of these questions, further explanation is required in the form of a management letter point.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Questions** | **Yes** | **No** | **n/a** | **Comments** |
| ***Existence, adequacy and effectiveness of the Internal Control System (ICS) – Principle 2.2*** | | | | |
| 1. Is the internal organization (structures, functions, tasks, competencies, responsibilities, methods, procedures, segregation of duties etc.), based on your impression, adequate to the size and operations of the partner? |  |  |  |  |
| 1. Are duties for vital functions and processes sufficiently segregated (e.g. entering commitments, entering and signing of contracts/agreements, authorizing and accounting of expenditures, reconciliation of cash on hand and in banks, follow-up on long outstanding debtors and creditors, etc.)? |  |  |  |  |
| 1. Dou you obtain comfort that the ICS of the organization is in adequacy with its size and type of activities? |  |  |  |  |
| 1. Is the ICS known, applied and documented? |  |  |  |  |
| 1. Do you obtain comfort on compliance with applicable laws, regulations and instructions (e.g. taxes, salaries, social contributions etc.)? |  |  |  |  |
| 1. Is an Organization Manual with local context specific regulations (threshold in amount and number of offers to be solicited for local procurements of goods and services, cash limit, etc.) in place and are they followed? Are they in line with local legislation? |  |  |  |  |
| 1. Did you obtain an understanding of the design of the information and financial reporting system? |  |  |  |  |
| 1. Has the Partner advised staff, beneficiaries etc. to whom to report any suspect of fraud, misuse, or waste of resources or property? |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Questions** | **Yes** | **No** | **n/a** | **Comments** |
| ***Conformity with the project objectives and adherence to the contract conditions – Principle 2.3*** | | | | |
| 1. Is it ensured that signed project agreements (FDFA with partner and/or partner with subcontractor/s) exist before any payments are made? |  |  |  |  |
| 1. Are the payments within your audit / review scope in accordance with the contract conditions and the agreed budget? |  |  |  |  |
| 1. Is the classification of expenses and income in accordance with the agreed contractual budget? |  |  |  |  |
| 1. Are approvals for variations from the budget/work plan required in advance of commitment of expenditure? |  |  |  |  |
| 1. Is the financial reporting in accordance with the project agreement? |  |  |  |  |
| 1. Is the financial reporting of the period under audit / review in line with the reporting timetable? |  |  |  |  |
| 1. Do project responsible (operational and finance staff) visit field activities and are the findings of these visits documented? |  |  |  |  |
| 1. Is a written confirmation of the balance of the FDFA advances available at project year end? |  |  |  |  |
| 1. Are the management letter points by the project auditor brought up in past years resolved adequately and/or properly monitored by the management? |  |  |  |  |
| 1. Is it ensured that any significant issues (e.g. fraud, management override of controls, etc.) noted in a review / audit report has been communicated to FDFA? |  |  |  |  |
| 1. Are the partner and any subcontractor/s familiar with regard to VAT and any other tax regulation procedures on the procurement of material and services for the activities funded by FDFA? |  |  |  |  |
| 1. Are there instructions on the approval of expenses (e.g. 4 eyes principle) and are they followed? |  |  |  |  |
| 1. Is the correct application of fees and allowances as per contract ensured (e.g. fees, rent, travel expenses, hotel accommodation, per diem and other allowances for project experts/consultants)? |  |  |  |  |
| **Questions** | **Yes** | **No** | **n/a** | **Comments** |
| 1. Are control procedures in place to match labor costs (hours) charged to the project with time sheets of the relevant personnel? |  |  |  |  |
| 1. Is it ensured that the partner has correctly accounted for his hours on the project (effectively rendered services) in order to avoid double-charging of expenses (e.g. to different projects)? |  |  |  |  |
| 1. Are all items (fixed assets) representing property of the project maintained and safeguarded? |  |  |  |  |
| ***Economical conduct of business and effective use of financial resources – Principle 2.4*** | | | | |
| 1. Is it ensured that project specific financial resources are only utilized for the particular activities and projects? |  |  |  |  |
| 1. Do adequate measures and procedures in the ICS exist, to ensure economical and effective utilization of committed resources? |  |  |  |  |
| 1. Is it ensured that prices and rates for material, services and overheads are subject to regular verification? |  |  |  |  |
| 1. Is the calculation of fees (charged for services to FDFA) transparent and documented? |  |  |  |  |
| 1. Are all expenditures of expatriate employees reviewed and substantiated (rent, travel expenses, etc.)? |  |  |  |  |
| 1. Are all expenditures related to local staff reviewed and substantiated (gross salary, social and pension contributions, income taxes, travel expenses, rent, etc.)? |  |  |  |  |
| 1. Are there instructions on the non-use of project/program vehicles for private purposes? |  |  |  |  |
| 1. Are there instructions for the use of equipment after the end of the project? |  |  |  |  |
| 1. Are there instructions on the non-use of mobile and fix net phones for private purposes? |  |  |  |  |
| ***Any other issues*** | | | | |
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*Annex 2*

**Management Letter** *(suggested format)*

***project/programme – financial statement period of:***

***partner’s name* and address**

***auditor’s name and address***

***Date and Signature***

The auditor was required to assess with the enclosed questionnaire whether the partner has adequate policies and procedures in place relating to the following matters:

* **Existence, adequacy and effectiveness of the Internal Control System (ICS)**(principle 2.2 as mentioned in the standard ToR)
* **Conformity with the project objectives and adherence to the contract conditions**(principle 2.3 as mentioned in the standard ToR)
* **Economical conduct of business and effective use of financial resources**(principle 2.4 as mentioned in the standard ToR)

All questions answered with a “no”, are subject of a Management Letter Point, to be risk rated by the auditor and followed up by the partner.

**Risk rating of Management Letter Points**

* Matters of **large or significant importance** regarding control environment, accounting policies or practices, which might entail a material loss or material reporting error shall be rated by the auditor as a **high Priority**;
* Matters of **medium importance** regarding control environment, accounting policies or practices, which would be unlikely, entail a material financial loss or reporting error shall be rated by the auditor as a **medium Priority**;
* Matters of **low importance** regarding control environment, accounting policies or practices or comments relating solely to local reporting matters shall be rated by the auditor as a **low Priority**.

**Findings and Recommendations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Findings** | **Recommendations** | **Priority** | **Management comments and proposed actions** | **Deadlines** |
| **Existence, adequacy and effectiveness of the Internal Control System** (principle 2.2) | | | | | |
|  |  |  |  |  |  |
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| **Conformity with the project objectives and adherence to the contract conditions** (principle 2.3) | | | | | |
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| **Economical conduct of business and effective use of financial resources** (principle 2.4) | | | | | |
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*Annex 3*

**Audit Report Template**

***Financial Information Audit of the Project/Program for the period of xy*** ***20XX***

***(name of project/program, project- and contract-number, period of financial statement)***

**Name and address of FDFA’s Partner**

***Background of the mandated organization***

Short description of the general background of the partner organization:

***Project objectives***

Short description of the project/program objectives:

**Name and address of Auditor**

**Independent auditor’s report**

# Independent auditor’s report on financial information

*Implementing partner’s address and name of responsible person*

***Opinion***

On the FDFA Standard Terms of Reference, we have audited the financial information for the above-mentioned project, which comprise the balance sheet as at 31 December xxx and the income statement for the year [period] ended, [….], and the notes to the financial information including a summary of significant accounting policies.

In our opinion, the accompanying financial information on project xxxx for the year [period] ended xxx are prepared, in all material respects, in accordance with the accounting policies described in the notes and comply with the requirements of the FDFA Standard Terms of reference dated xxxx.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the “Auditor’s responsibilities for the audit of the financial information” section of our report.

We are independent of the entity in accordance with the requirements of the IESBA Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Management’s Responsibility for the Financial Information***

Management is responsible for the preparation and fair presentation of the financial information. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditor’s responsibilities for the audit of the financial information***

Our objectives are to obtain reasonable assurance about whether the financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial information.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

Auditor’s signature

Date of audit report

Auditor’s address

Annex: Financial Information (including notes), Questionnaire, Management Letter

**TIME FRAME**

The audit shall start on **3rd March 2025** at the **CARE South Sudan main office in Juba, South Sudan.**

The draft audit report and the management letter shall be forwarded to **CARE South Sudan** on or before 17**th March 2025**.

The final audit report and accompanying information will be submitted directly to **CARE South Sudan** on or before **26th March 2025.**

**SUBMISSION OF PROPOSALS**

All proposals should be received no later than **4:00pm on Tuesday, 31st December 2024** by email addressed to [SSD.Procurement@care.org](mailto:SSD.Procurement@care.org) and will be scored on the criteria below:

|  |  |  |
| --- | --- | --- |
| **S/N** | **Evaluation Criteria** | **Marks** |
| 1 | **Number of Partners in the firm and number of professionally qualified staff.**  {Audit firm to submit a profile of the organization detailing how many partners and professionally qualified staff it has.} | 10 |
| 2 | **CVs of audit lead and audit team.**  {The Audit firm must provide a CV of the lead auditor/Audit Manager and team members to be assigned for this audit. The auditors must be registered with a recognized Accountancy Board and must be in good standing. Each member will be evaluated on their training, length of experience and experience auditing organizations in the NGO sector} | 15 |
| 3 | **Audit Approach**  {The Audit firm should detail their audit approach based on the Audit Protocol} | 25 |
| 4 | **Number of Audits and similar assignments undertaken in the last 3 years** {Provide a list of four (4) references for audits and similar assignments carried out in the last 3 years} | 20 |
| 5 | **Audit Fees** {The audit contract will be awarded on the basis of the most economically advantageous offer} | 30 |
|  | **TOTAL** | 100 |

**Qualifications if contracting an individual or assessing audit team CVS**

* Bachelor’s degree in accounting, Finance, or related field. CPA, ACCA or other recognized professional qualification preferred.
* 3-6 years’ experience in financial accounting, auditing, or a combination thereof
* Experience in auditing NGOs required and Reference contacts for their previous similar work.
* Strong understanding of accounting, banking laws, regulations, and internal controls
* Sound understanding of audit theories, principles, and practices.
* Familiarity with general accounting practices and techniques
* Proficient verbal and written communication skills

**Payment terms**

There will be one-time off payment after completion of the work and reports submitted verified and accepted by CARE and this will be subject to 20% withholding tax.

**The matrix of liability between the Consultant and CARE for**

1. Travel expenses, Medical & travel insurance, accommodation in case of travel, per-diem, visa cost, COVID-19 test cost (if applicable) lies with the auditor/audit firm.

**Checklist of documents required for Vendor Entry in PeopleSoft**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/No** | **Documents included for vendor set up as a COMPANY** | **Put √**  **if included** | **Put x (if not applicable** |
|  | The company profile |  |  |
|  | Letter of recommendations |  |  |
|  | Tax identification number |  |  |
|  | Tax clearance certificate |  |  |
|  | Membership certificate from the body responsible where the company operates in. |  |  |
|  | Registration certificate from the Ministry of Justice |  |  |
|  | Operation license |  |  |
|  | Trade license for specialized services like hotels, aviation, pharmaceuticals etc. in case. |  |  |
|  | A filled vendor setup form (attached in this email, fill all the areas marked x with the relevant company information) |  |  |
|  | Vendor’s questionnaire |  |  |
|  | First page of memorandum and articles of association and the page with shares allocation/board of directors. |  |  |
|  | Passports or national IDs for each of the company board of directors as shareholders. NB: The details of the IDs should be clearly readable. |  |  |
|  | A copy of void cheque of the bank account provided to CARE South Sudan |  |  |
| **COMMENTS: (Please put additional remarks if any of the documents are not available)** | | | |

**This form MUST be completed by the applicant**

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| |  | | --- | | Logo  Description automatically generated | |  |  |  |  |  |
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| **Supplier/Payee Set-Up and Change Form (INTERNAL USE ONLY)** | | | | | |
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|  |  |  |  |  |  |
| Vendor ID: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |  |  |
|  |  |  |  | *Page 1 of 2* |  |
|  |  |  |  |  |
| **Vendor/Payee Type** | **New** | **Change** | **Discontinue** | **Approval Responsibility** |
| Procurement Vendor |  |  |  | Procurement Committee |
| Consultant |  |  |  | Procurement Committee |  |
| Discontinue Vendor |  |  |  | Procurement Committee |  |
| National Employee |  |  |  | Human Resources |  |
| International Employee |  |  |  | Human Resources |  |
| Sub-Grantee |  |  |  | Program |  |
| Donor |  |  |  | Program |  |
| Utility |  |  |  | Administration |  |
| Landlord |  |  |  | Administration |  |
| Bank |  |  |  | Finance |  |
|  |  |  |  |  |  |
| **Vendor/Payee Details (note some information may not be applicable)** | | | | |  |
| Vendor/Payee Name |  |  |  |  |  |
| Vendor/Payee Physical Address |  |  |  |  |  |
| Vendor/Payee e-mail Address |  |  |  |  |  |
| Vendor/Payee website |  |  |  |  |  |
| Vendor/Payee Phone/Fax |  |  |  |  |  |
| Vendor Short Name |  |  |  |  |  |
| Owner Name if Different |  |  |  |  |  |
| Trade Class (see list) |  |  |  |  |  |
| Vendor Nationality |  |  |  |  |  |
| Persistence | Regular |  |  |  |  |
| Vendor Status | Approved | | Inactive | |  |
| Currency of Payment |  | | | |  |
| Payment Method |  | | | |  |
| Payment Terms |  | | | |  |
| Vendor/Payee Bank Name |  | | | |  |
| Vendor/Payee Bank Address |  | | | |  |
| Bank Account Number |  | | | |  |
| International Bank Account Number |  | | | |  |
| Bank Code |  | | | |  |
| Branch Name & Address |  | | | |  |
| Swift Code |  | | | |  |
| Tax ID Number, Sales Tax or VAT |  | | | |  |
| Business Registration Number |  | | | |  |
|  |  |  |  |  |  |
| **Sub-Recipient Information** | | | | |  |
| Employer Identification Number (EIN) |  |  |  |  |  |
| DUNS Number |  |  |  |  |  |
| PADOR Number |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  | page 2 of 2 |  |
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| **Vendor/Payee Selection Criteria** |  |  |  |  | **Yes** |
| Vendor/Payee Anti-Terror Check Completed (note this is done through the Vendor Set-Up in PeopleSoft) OFFLINE ONLY | | | | |  |
| Vendor/Payee has the Necessary Goods and/or Services | | |  |  |  |
| Vendor/Payee Credit and Payment Terms | |  |  |  |  |
| Vendor/Payee costs and prices are reasonable and competitive | | |  |  |  |
|  |  |  |  |  |  |
| **Procurement Committee Approval (Procurement Vendors and Consultants Only)** | | | | | |
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| Name | Title |  | Signature |  | Date |
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| Name | Title |  | Signature |  | Date |
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| Name | Title |  | Signature |  | Date |
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| **Human Resources, Program, Administration or Finance Approval (As Appropriate)** | | | | | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Name | Title |  | Signature |  | Date |
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|  |  |  |  |  |  |
| Revised 1 July, 2015 |  |  |  |  |  |

**This form MUST be completed by the applicant**

**Instructions for Completing CARE Vendor Questionnaire**

**NOTE:**

*The grey boxes on the CARE Vendor Questionnaire form allow you to type in the information directly into the document on your computer.*

1. Please complete all sections of the form completely. If a piece of information is not applicable (n/a), please indicate this on the form.
2. If you are a US company or individual subject to US Federal Tax regulations, you are required to provide a completed tax form [W-9](https://www.irs.gov/pub/irs-pdf/fw9.pdf). If non-US company or individual, it is a tax form [W-8](https://www.irs.gov/pub/irs-pdf/fw8bene.pdf). CARE uses this information for documentation of compliance with US regulations.
3. Please provide the following list of documents attached to this Questionnaire:

* Legal Business Registration Form
* Business Owner Information
* Supplier Activity Category
* Registration Tax Identification Number

1. Also, in compliance with US tax codes, use the following definitions for determining your status as a “Qualified Business Concern”

*Definitions of “qualified business concern” as set forth in FAR 52.219-8*

**“HUBZone business concern”** means a business concern that appears on the List of Qualified HUBZone Business Concerns maintained by the Business Administration.

**“Service-disabled veteran-owned business concern”**

1. Means a business concern -
2. *Not less than 51 percent of which is owned by one or more service-disabled veterans or, in the case of any publicly owned business, not less than 51 percent of the stock of which is owned by one or more service-disabled veterans; and*
3. The management and daily business operations of which are controlled by one or more service-disabled veterans or, in the case of a veteran with permanent and severe disability, the spouse or permanent caregiver of such veteran.
4. Service-disabled veteran means a veteran, as defined in 38 U.S.C. 101(2), with a disability that is service connected, as defined in 38 U.S.C. 101(16).

**“Small business concern”** means a small business as defined pursuant to Section 3 of the Small Business Act and relevant regulations promulgated pursuant thereto. Refer to <https://www.sba.gov/federal-contracting/contracting-guide/size-standards> to determine the appropriate size standard for your business.

**“Small disadvantaged business concern,”** (8 (a)) means a small business concern that represents, as part of its offer that— (1) It has received certification as a small disadvantaged business concern consistent with 13 CFR part 124, Subpart B; (2) No material change in disadvantaged ownership and control has occurred since its certification;

1. Where the concern is owned by one or more individuals, the net worth of each individual upon whom the certification is based does not exceed $750,000 after taking into account the applicable exclusions set forth at 13 CFR 124.104(c)(2); and
2. It is identified, on the date of its representation, as a certified small disadvantaged business in the database maintained by the Small Business Administration (PRO-Net).

**“Veteran-owned business concern”** means a business concern -

1. Not less than 51 percent of which is owned by one or more veterans (as defined at 38 U.S.C. 101(2)) or, in the case of an y publicly owned business, not less than 51 percent of the stock of which is owned by one or more veterans; and
2. The management and daily business operations of which are controlled by one or more veterans.

**“Women-owned business concern”** means a business concern -

1. That is at least 51 percent owned by one or more women, or, in the case of any publicly owned business, at least 51 percent of the stock of which is owned by one or more women; and
2. Whose management and daily business operations are controlled by one or more women.

**“Minority-owned business concern”** means a business concern -

1. That is at least 51 percent owned by one or more Minority, or, in the case of any publicly owned business, at least 51 percent of the stock of which is owned by one or more Minority; and
2. Whose management and daily business operations are controlled by one or more Minority.

**“Native American business concern”** means a business concern -

1. That is majority owned by one or more qualifying native Americans, or, for any publicly owned business, the majority of the voting stock is owned by one or more qualifying native Americans; and
2. Whose management and daily business operations are controlled by one or more native Americans.
3. References **MUST** be business clients who have received your products or services during the past three (3) years.
4. The form **MUST** be electronically-signed (e-signed) utilizing the built in [Adobe](https://get.adobe.com/reader/otherversions/) signature feature and returned to your CARE representative.
5. Virtual Pay OPTION for US Bank (US based suppliers only): CARE has partnered with US Bank to provide an easy and expedient means of accepting payment. If you would like to participate in the Virtual Pay option, please choose this option on the Electronic Banking From (last page of the VQ). The standard processing fee administered by a supplier’s merchant acquiring bank will apply. We encourage suppliers to review their merchant account agreement. US Bank will contact your organization through the person you list below on the Vendor Questionnaire (see “Your company’s Contact” line on following page) . Benefits your organization may experience when you accept payment through Virtual Pay:

* Accelerated payment
* Reduced paperwork and streamlined accounts receivables process
* Real-time notifications for each card payment
* Complete remittance detail to support efficient receivables posting
* No changes or modifications to your existing card acceptance procedures
* CARE will be provided an End of Year rebate to further our operational Mission & Vision of saving lives around the world, defeating poverty and achieving social justice.

Note that even if you select the Virtual Pay option, we ask that you still complete the banking information on the Vendor Electronic Funds Transfer (EFT) Form on p. 6.

For question for specific to Virtual Pay, please contact Catherine Newbill ([Catherine.Newbill@care.org](mailto:Catherine.Newbill@care.org)).

1. For questions regarding the completion of this form, please contact Joanne Rivera, CARE Procurement, [Joanne.Rivera@care.org](mailto:Joanne.Rivera@care.org).

**VENDOR QUESTIONNAIRE** (**Confidential**)



(Please utilize electronic signature feature. If for any reason you are unable to electronically sign this form, please contact your CARE representative so that we may send you an alternate document).

Please review the attached instructions prior to completing this form. All information must be completed.

***Note: CARE Standard Payment Terms are Net 30 days from receipt of a CARE approved invoice.***

**REQUIRED INFORMATION (Please Print Clearly)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CARE Contact Name: | | | | | | | | | | | | | | | | | | | |
| Company/Individual Name (Match contract, bank, invoice & W9/8? DBA name?): | | | | | | | | | | | | | |  | | | | | |
| Your company’s Contact name & title: | | | | | | |  | | | | | | | | | If legally incorporated, in what State or district: | | |  |
| If an individual, are you a U.S. citizen? | | | | | | | Yes: | |  | | No: |  | | | | If not, Country of Citizenship or licensing (required): | | |  |
| Federal Income Tax ID# (or Social Security #, if an individual [or green card holder]): | | | | | | | | | | | | | | |  | | | | |
| Primary and Secondary NAICS Codes: | | | | | | | |  | | | | | | | | | | | |
|  | | | | | | | | | | | (Refer to 13 C.F.R. Part 121 or [www.SBA.gov](http://www.SBA.gov) website. If unknown, please indicate description of primary service.) | | | | | | | | |
| Contact’s Email: | | |  | | | | | | | | | | | | | Website: |  | | |
| Street Address: | | |  | | | | | | | | | | | | | Phone Number: |  | | |
|  | | | Number, Street, Floor, Suite # | | | | | | | | | | | | |  | | |  |
|  |  |  | | |  |  | | | |  |  | |  | | |  | | | |
|  |  | City | | |  | State | | | |  | Zip | |  | | |  | | | |
| Remit Address: | | |  | | | | | | | | | | | | | Phone Number: |  | | |
|  | | | | Number, Street, Floor, Suite # | | | | | | | | | | | |  |  | | |
|  |  |  | | |  |  | | | |  |  | |  | | | Email for Payment Notification: |  | | |
|  |  | City | | |  | State | | | |  | Zip | |  | | |  | |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Check or Fill in All That Apply** | | | | | | | | | | | |  |  | | |  | | |  |  |  | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please note that CARE procures products and services under government contract. If indicating your company qualifies as one of the following designations, refer to FAR 52.219.8 for definitions and to <https://www.sba.gov/federal-contracting/contracting-guide/size-standards> for size standards. | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| Cert. Small Disadv.Bus.8(a) Certified: | | | | | | |  |  | | Small-Bus. Enterprise: | | | |  | Certified HUBZone Bus. Enterprise: | | | | | | | | | |  |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| It is important to note that to qualify as one of the following businesses, a qualifying individual who has a controlling interest in the company must operate it. | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| Native American Owned: | | | |  | Veteran Owned: | | | |  | | | Minority Owned: | | | | | |  | Women Owned: | | | | |  | |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| **Additional Classifications:** | | | | | | | | | | | |  |  | | |  | | |  |  |  | |  | | |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| Private Company: | |  | | | Public Company: | | | | |  |  | Non-Profit: | | | | |  | | Consultant | | |  | | | |
|  |  | | |  |  | | |  | |  |  |  |  | | |  | | |  |  |  | |  | | |
| Sole Proprietorship: | | |  | | | Partnership: | | | |  |  |  |  | | |  | | |  |  |  | |  | | |

**ADDITIONAL INFORMATION** (fill in all that apply)

|  |  |
| --- | --- |
| Parent Company: |  |
|  | (If Applicable) |

|  |  |
| --- | --- |
| Dun & Bradstreet Number: |  |
|  | (If Applicable) |

**Business References**

**Provide 3 current business references, listing business, phone number, contact person, contact’s e-mail and a description of**

**the product or service provided to the client (If you need additional space please use a separate page.)**

|  |  |
| --- | --- |
| 1.) |  |
| 2.) |  |
| 3.) |  |

**Protection from Sexual Exploitation and Abuse**

**CARE does not tolerate any activity that may constitute or result in the sexual exploitation or abuse of the vulnerable adults**

**or children CARE supports through its work. CARE expects that any incidents of sexual exploitation or abuse will be promptly**

**reported to CARE.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. | Will your work under this engagement involve interaction with vulnerable adults or children?  (If YES, please also complete Questions 2-6. If NO, please proceed to Section VI.) | | Yes | No |
| 2. | Do you have a policy addressing sexual exploitation or abuse? | | Yes | No |
| 3. | Do you engage in staff training on the issue? | | Yes | No |
| 4. | Do you conduct reference checks pre-hiring that includes investigation of complaints of sexual exploitation or abuse of program participants? | | Yes | No |
| 5. | In the past two years, has your organization been accused of sexual exploitation or abuse of vulnerable adults or children? (Your answer of YES does not automatically disqualify you from this engagement, but CARE will be requesting additional information.) | | Yes | No |
| 6. | If YES, please provide the name of a staff member whom we can contact for additional information and his/her contact information. |  | | |

**Indicate below the products or services sold or provided by you (if applicable)**

|  |  |  |  |
| --- | --- | --- | --- |
| [a] |  | [b] |  |
| [c] |  | [d] |  |

**Indicate languages spoken:**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | French | |  | English |  | Spanish | |  | Portuguese | |
|  | Other |  | | |  | |  |  | |  |

**Indicate below the specific areas of expertise, unique characteristics etc.**

|  |  |  |  |
| --- | --- | --- | --- |
| [a] |  | [b] |  |
| [c] |  | [d] |  |

**Indicate below the rates\* associated with your products or services (if applicable)**

|  |  |
| --- | --- |
| [a] |  |
|  | \*Daily and hourly rates preferred in USD |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | **Vendor Electronic Funds Transfer (EFT) Form**   |  | | --- | | **Type of Request:**  New EFT Setup Authorization  Bank Change Authorization | | |
| **Section A** | **Vendor Information** | | |
| Vendor/Contract Name (Individual or Company): | | CARE Contact Name: |
| Trade or Business Name (e.g. Doing Business As, if applicable): | | If US Company, provide your [Tax ID Number](https://www.irs.gov/individuals/international-taxpayers/taxpayer-identification-numbers-tin): |
| **Section B** | **Payment into a Domestic / US Bank (Bank account located within the US)** | | |
| Bank Name: | | Branch Name (If Applicable): |
| Bank Address (Street Address, City, States, and Zip): | | |
| Account Name (account holder/Payee): | | 9-digit ABA Number for **ACH Payments** (for US banks only): |
| Account Number: | | Account Type:  Savings Account  Checking Account  Checking Account |
| **Automated Clearing House (ACH)** refers to the U.S. payment network used by financial institutions to electronically transfer funds between banks. ACH payments cost significantly less than Wires for the parties involved. | | Vendor Email Address (for Remittance Advice Alert/Notification): |
|  | **Virtual Pay Option:** refers to CARE USA’s partnership with US Bank to provide secure and expedited payments to our Approved Vendors with **US Banks.** Please see section 6 on p. 2 for more details. | | By checking this box, you are agreeing to participate in this Virtual Pay Option  ☐ |
|  | **Payment into an International Bank (Bank account located outside the US)** | | |
| Bank Name: | | Branch Name (If Applicable): |
| Bank Address (Street Address, City, States/Province, Zip (postal code), and Country): | | |
| Account Name (account holder/Payee): | | Branch Code (National Code/Local Clearing Code) (If Applicable): |
| Account Number: | | [SWIFT/BIC](https://www2.swift.com/bsl/) (8 or 11 alphanumeric code/not applicable to US banks): |
| [IBAN Code](https://www.iban.com/) (if applicable): | | Account Type:  Savings Account  Checking Account |
| Currency of Bank Account: | | Email Address (for Remittance Advice Notification): |
| **Section D** | **Acceptable Forms of Verification** | | | |
| Vendor **must** attach one of the following bank account verification documents with complete banking details along with this form: | | | |
| Voided pre-printed domestic check for US Bank Only (within the US). Voided check without printed name will not be accepted. Bank Statement is also acceptable for Savings Account in lieu of voided check with \*complete bank details (dated within the last 6 months)  Letter from Bank on bank letterhead with \*complete banking details to validate information (dated within the last 12 months)  Letter from Vendor on official company letterhead with \*complete banking detail to validate details (dated within the last 6 months) | | | |

CARE is not responsible for error, delays and other problems caused by or resulting from incorrect and/or incomplete banking instructions. Furthermore, CARE is not responsible for fees assessed by the intermediary/correspondent and/or beneficiary bank.

\*For **Domestic payments**, complete bank details refer to the Bank Name, Bank Address, Account Name, Type (checking or savings account), ABA Routing Number, and Account Number.

\*For **International payments**, complete bank details refer to the Bank Name, Bank Address, Branch Code (if applicable) Account Name, Type (checking or savings account), IBAN (if applicable), and SWIFT / BIC.

**Acknowledgement & Acceptance**

|  |  |
| --- | --- |
| I (the undersigned) certify that the information provided on this form is correct and complete and I hereby authorize CARE to electronically deposit payments to the bank account designated above. I understand that I must notify CARE in writing immediately of any changes in status or banking information and understand that this authorization will remain in full force and effect until CARE has received written notification by submitting a Bank Change Authorization.  I certify that the foregoing is true and complete to the best of my knowledge and belief and that no material changes have occurred to the business which would affect any of the above representations.  **CERTIFICATION REGARDING TERRORISM: Seller hereby certifies that it has not provided and will not provide material support or resources to any individual or organization that it knows, or has reason to know, is an individual or organization that advocates, plans, sponsors, engages in, or has engaged in an act of terrorism.**  Misrepresentation above may result in penalties and fines, including those as set forth in the Small Business Administration Act Section 16.d.2 and 18 U.S.C. § 1001. I have read the above statement and certify under oath that the information contained herein is true and accurate to the best of my knowledge and belief. | |
| Title of Authorized Signer: | Email Address of Authorized Signer: |
| Phone Number of Authorized (for call-back verification) (XXX) XXX-XXXX): | Date Signed (MM/DD/YYYY): |
| Name of Authorized Signer: | Electronic Signature of Authorized Signer: **ATTENTION: Once you electronically sign the form, all parts of this form will lock the document to prevent subsequent changes and ensure security**. |
| Additional signature line if provider policy requires a different signature format, such as certificate-based digital signature, inserting digital signature, draw signature, etc. | |