**Malteser International Europe · Grüner Weg 12-14, 50825 Cologne, Germany**

**Country Coordination Office**

**Plot No: 445 Kololo Road 3k South**

**Tong Ping, Juba Town**

**South Sudan**

**Juba, 8 August 2019**

**INVITATION TO BID**

**ITB/WAU/2019/0573**

For an external audit for mid-term project “Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal” managed by MI partner Don Bosco in Wau in Western Bahr el Ghazal

1. Annex 1: Terms of References for an External Audit
2. Annex 2: Bill of Quantity

The whole Specification for bidding dossier (digital version) can be down loaded here on the South Sudan NGO Forum’s website.

We look forward to receiving your bids by or before the **submission deadline on 9 September 2019 at before 4:00 PM** at the addresses specified in the documents.

Thank you for your cooperation.

Sincerely Yours,

|  |  |  |
| --- | --- | --- |
| [Logo Malteser International](http://www.malteser-international.org/) |  | **South Sudan Coordination Office**  Nermin Silajdzic. Country Logistics & Security Manager – South Sudan Plot No. 445, Block 3, Kololo - US Embassy Road.  Central Equitorial State, Juba. M: +211 (0) 911 746 963 · M: +211 (0) 924 767 949 [nermin.silajdzic@malteser-international.org](mailto:nermin.silajdzic@malteser-international.org) · Skype: nsilajdzic [www.malteser-international.org](http://www.malteser-international.org/) Malteser International Europe/Malteser Hilfsdienst e. V., County Court Cologne, VR 4726 Executive Board: Karl Prinz zu Löwenstein, Dr. Elmar Pankau, Douglas Graf Saurma-Jeltsch, Verena Hölken |
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# A. SPECIFICATION OF BIIDING

Related to our advertised Invitation to Bid ITB/WAU/2019/0573MI herewith calls for bids concerning an external audit for mid-term project “Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal” managed by MI partner Don Bosco in Wau in Western Bahr el Ghazal.

Under the following reference number:

Donor project numbers: 14

mi project number: 1312-WAU

# Description of the organization and its activities

Malteser International is the worldwide humanitarian relief service of the Sovereign Order of Malta and legally a division of Malteser Hilfsdienst e.v. based in Cologne, Germany. MI is a charitable organization recognized as a relief organization according to the Geneva Convention.

MI has been working in South Sudan since 1996. MI is currently running primary health care programs (a human African trypanosomiasis control program, supporting people affected by leprosy, supporting Rumbek Health Training School) and is supporting internally displaced persons in Maridi County of Western Equatoria state and communities in Wau in improving their livelihoods through sustainable agriculture.

MI has initiated a food security project in Maridi County aimed at strengthening agricultural cultivation and marketing capacities of vulnerable households in 3 Payams, Maridi County. The project is aiming at increasing and diversifying agricultural production and to improve food security. This includes marketing and value addition as well as strengthening farmer groups and cooperatives. MI has been implementing this project in partnership and collaboration with local partner.

**Objective of Call for Bids:** In accordance with the overall targets of above mentioned operations, MI plans to procure an external audit for mid-term project “Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal” managed by MI partner Don Bosco in Wau in Western Bahr el Ghazal.

The technical specifications and conditions of the bidding process are described below in the Specification of Bidding and in the Annex 2: Bill of Quantity which are part of this ITB.

Suppliers are invited to present a bid complying with the requirements here below specified.

# Bid Presentation

The bids shall be delivered in a sealed envelope to MI’s to Country Coordination Office Plot No: 445 Kololo Road 3k South, Tong Ping in Juba.

**The deadline for the delivery of the bid is: 9 September 2019 before 4:00 PM**

* The bid shall be written in English
* The envelope must state the following information:
* Reference to the Bid Number,
* Address to which the bid is being submitted (see above) and
* The words ***“Not to be opened before deadline”*** written in English,
* The bid should be valid for **60 days after the deadline**
* The format BoQ can be used or a separate one depending on supplier’s choice.

# General conditions

* The bid shall be typed or written and signed on each page by the legal representative of the supplier,
* The winning supplier might be requested to provide catalogues, pictures, technical descriptions and/or samples of items at the order stage when required,
* The prices of the bid will be expressed in United States Dollars. The prices must be on unit price basis as well as by totals,
* The prices will be considered fixed whereas MI will not process Tax exemption. No additional change of whatsoever nature and type will be accepted by MI,
* MI reserves the right to accept or reject all quotations depending on prevailing condition at the time.

# Financial specification

|  |  |
| --- | --- |
| **An External Audit and Financial Specifications** | |
| An external audit of the MI resources managed by Don Bosco in Wau |  |
| Reimbursable expenses: |  |
| Transportation/flights |  |
| Accommodation |  |

# Timetable

|  |  |  |
| --- | --- | --- |
| Activities | DATE | TIME\* |
| Deadline for submission of bids | 9 Sep 2019 | 04:00 p.m. |
| Opening of submitted bids | 19 Sep 2019 |  |
| Notification of award to the successful contractor | 23 Sep 2019 | - |
| Signature of service contract | 25 Sep 2019 | - |

\* All times are local time in Juba, South Sudan

# Validity of quotations

Each company is bound to the bid submitted for a period of 60 days from the deadline for submission of quotations.

# Language of quotations

All bids, official correspondence between companies and Malteser International, as well as all documents associated with the quotation request will be in English.

# Submission of bids

All bids must conform to the following conditions:

# Each quotation must have arrived at the address stated below within the deadline on 9 September 2019, before 04:00 p.m. (local time).

Malteser International - Country Coordination Office

Plot No: 445 Kololo Road 3k South

Tong Ping, Juba, South Sudan

# Each bid, its annexes, and all supporting documents (specified in point 9) must be placed in a sealed envelope that is marked with the following only:

1. the above-mentioned address;
2. the reference code of the bid;
3. the instruction "Do not open before comparative bid analysis";
4. The name of the bidder.

Audit and bids must be placed in a sealed envelope.

# Content of bid

All submitted bids must conform to the requirements mentioned in the request for quotation. Furthermore, they must include the following documents:

**Part 1 - Quotation:** A bid for the bided an externalaudit of the MI resources managed by Don Bosco in Wau. The format BoQ can be used or a separate one depending on supplier’s choice. Additional sheets/proposal may be attached for further details.

**Part 2 - Legal documents**

* Copy of the company’s certificate of incorporation,
* Copy of Chamber of Commerce registration,
* Copy Tax Identification Certificate,
* Copy of Certificate of Operation,
* Company’s Financial Statement of last three months,
* Company’s official address, phone numbers and email address,
* Bank account details (where money would be paid),

# Ownership of bids

MI reserves/funds ownership of all bids received. As a consequence, bidders will not be able to stipulate requirements that their bids are to be returned.

1. **Opening of submitted bids**

The bids will be opened on 19 September 2019 in MI Country Coordination Office in Juba, South Sudan, by the evaluation committee. The selection process will be recorded in writing by the committee.

# Bid evaluation

The criteria applied for the evaluation will be the legal conformity, the price, the technical experiences, the compliance with technical specifications and quality standards, and the capacity to deliver, delivery time and meet timeframes as specified. The work will be awarded to the winning bidder according to the timetable mentioned above.

1. **Specific Technical and an External Audit Evaluation Criteria to standards:**

For the evaluation of the technical proposals, the Contracting Authority shall take the following criteria into consideration, with the indicated weights:

* Candidate’s relevant academic qualifications,
* Candidate’s experience in the region/country e.g. knowledge of local language, culture, administrative system, government etc.,
* Candidate’s experience and engagement in similar tasks,
* Candidate who has to hold the Certified Public Accountant,
* Candidate must be an internationally recognised audit firm,
* Candidate must perform audit in accordance with ISA,
* At least 2 years academic and work experience of team members and
* Bank statement / Cash balance.

1. **Terms of payment**

The payment will be done in United States Dollar by bank transfer. The payment terms are as follows:

1st payment: 30% upon end of fieldwork

2nd payment (final): 70% upon submission of final report

The payments will be done within 15 days after receipt of invoice for each instalment.

# Annex 1: Terms of References (TOR)

TOR for an external audit for mid-term project “Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal” in Wau in Western Bahr el Ghazal

1. **Introduction:**

MI has cooperated with Don Bosco Vocational Training Centre (DBVTC) in WAU for implementation within the scope of the project **“Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal”** which is funded by the German Federal Ministry for Economic Cooperation and Development (BMZ). Total budget of this project is around 750,000 Euro for whole project period of 1 October 2017 to 31 December 2020.

**B - Objectives and Scope of an external Audit Engagement**

The objective is to conduct a mid-term external audit of the MI resources implemented by Don Bosco Vocational Training Centre (DBVTC) under the project title “Vocational Training and Livelihood Opportunities for the conflict affected population of Wau town and greater Bahr el Ghazal”, Project Number 1312-14 in accordance to International Standards on Auditing (ISA). The present Terms of Reference (ToR). The objective of our audit is to control the maximum number of justifying proofs supporting the financial report submitted to BMZ.

1. **Areas to be covered:**

* The mid-term audit will be for the project period of 1 October 2017 to 30 September 2019.
* Compliance with condition stated in Implementation Partner Agreement with MI and its annexes attached to the agreement.
* The required audit services include Human Resource, Finance, Procurement, Asset Management and Cash Management.
* The auditor will verify the compliance with regard to local or national taxes, relevant laws and other relevant financial and reporting requirements of the Government of South Sudan
* The auditor will state in the audit report if the audit was not in conformity with any of the above and indicate the alternative standards or procedures followed.
* The auditor will provide an opinion as to the overall financial situation of the organization for the period 01 October 2017 to 30 September 2019 and will certify.
* The Audit must be conducted in the project area (project office and field stations in Wau) and not in the office premises of the Audit firm.

# 2. General

The audit work should also cover the review of work plans, progress reports, project resources, project budgets, project expenditure, project delivery, recruitment, operational and financial closing of projects (if applicable) and disposal or transfer of assets. To this effect, the scope of the audit shall cover the following areas as they are performed at the level of the project:

*Human resources*

The audit work shall cover the competitiveness, transparency and effectiveness of the recruitment and hiring of personnel and include performance appraisal, attendance control, calculation of salaries and entitlements, payroll preparation and payment, and management of personnel records.

*Finance*

The audit work shall cover the adequacy of the accounting and financial operations and reporting systems. These include budget control, cash management, certification and approving authority, receipt of funds, and disbursement of funds, recording of all financial transactions in expenditure reports, records maintenance and control.

*Procurement*

The audit work shall cover the competitiveness, transparency and effectiveness of the procurement activities of the project in order to ensure that the equipment and services purchased meet the requirement of MI as laid out in the project agreement.

As applicable, delegations of authorities, procurement thresholds, call for bids, proposals, evaluation of bids, proposals, and approval/signature of contracts and purchase orders;

*Asset Management*

The audit work shall cover equipment (typically vehicles and office equipment) purchased for use of the project. The procedures for receipt, storage, and disposal shall also be reviewed.

*Cash Management*

The audit work shall cover all cash funds held by the project and review procedures for safeguarding of cash.

1. **Reporting**

After completion of the audit, the auditors will hold a debriefing with the organisation. The relevant project coordinators, the head of finance and the head of the organisation will be present at the debriefing to discuss the audit’s remarks, make suggestions, and find solutions for recurring procedural/systematic errors.

Independent Audit reports shall be issued for the project activities financed by the Donor if asked for.

The audit report should clearly indicate the auditor’s opinion. This should include at least the following:

* That it is a special purpose report and its intended use;
* Comply with ISA audit standard;
* Whether the Statement of Expenditure for the period from 01 October 2017 to 30 September 2019 is adequately and fairly presented, the disbursements made are in accordance with the purpose for which funds have been allocated to the organization;
* Whether the Statement of Assets and Equipment is fairly and adequately presented as of 30 September 2018;
* Whether the Statement of Cash Position reported by the organization is fairly and adequately presented as at30 September 2019.

**D -Timing**

The audits will be conducted within the period from1 – 30 October 2019.

The draft audit report should be submitted to the MI Country office by 15 November 2019 and the signed audit report will be submitted to MI Country office by 30 November 2019

The offer and the audit reports should be submitted in English.

##### Annex 1.1

Questionnaire

Questionnaire for use by the external Auditors at the end of the audit:

Please fill all appropriate columns. The answer No requires action. This can either be:

- reporting

- another audit action

- an explanation

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | Questions | | | **Yes** | | **No** | **Not Applicable** | |
|  | Did you receive a written assignment for the audit? | | |  | |  |  | |
|  | Did you receive written terms of reference? | | |  | |  |  | |
|  | Did you discuss the audit objectives with the general Manager and the financial manager of the Organization? | | |  | |  |  | |
|  | Did you use an audit engagement letter? | | |  | |  |  | |
|  | Did you review all relevant permanent documents of the client such as:  - Project proposals  - Permanent contracts  - All documents concerning rights and obligation? | | |  | |  |  | |
|  | Did you analyse the financial consequences of the permanent documents mentioned under 5? | | |  | |  |  | |
|  | Did you review the procurement and supply procedures in accordance with the criteria?  (pre-qualification. Short list, tender, lowest price for investments and sources of interest, internal control steps for the supply process? | | |  | |  |  | |
|  | Are the procedures mentioned under 7 sufficient? | | |  | |  |  | |
|  | Did you review the application of these procedures? | | |  | |  |  | |
|  | Are the outcomes of the review mentioned under 9 sufficient? | | |  | |  |  | |
|  | Did you review the internal control steps in the operational Supply process? (the steps could be):   * material needs * procurement * receipt * stock keeping * delivery * transport and installation * physical monitoring | | |  | |  |  | |
|  | Is the outcome of the review mentioned under 11 sufficient? | | |  | |  |  | |
|  | Did you review all the other internal control mentioned in your terms of reference ( as received from client). | | |  | |  |  | |
| **No.** | **Questions** | | | **Yes** | | **No** | **Not Applicable** | |
|  | Did you report all main questions to the management? | | |  | |  |  | |
|  | Did you send a management letter to the client? | | |  | |  |  | |
|  | Did you have a final audit meeting with the management of the client? | | |  | |  |  | |
|  | Did you mention the necessary follow up? | | |  | |  |  | |
|  | Did you meet any restriction in your audit operations?  (for this question: yes needs an explanation and mention our action: | | |  | |  |  | |
|  | Are the project accounting operations and project expenditure in accordance with the budget in the contract? | | |  | |  |  | |
|  | Did you review the terms of appointment of staff working on the project and their remuneration are market appropriate. | | |  | |  |  | |
|  | Did you discern any variance in relation to the finances or the programme with respect to the contract? (yes requires an explanation) | | |  | |  |  | |
|  | Did you review the foreign exchange transaction of funds received from Donor? | | |  | |  |  | |
|  | Did you check whether any gains or interest on these transaction were employed in appropriate purposes to further the mission of the Organization? | | |  | |  |  | |
|  | Did you review compliance by the Organisation with national (and/or local) legislation? | | |  | |  |  | |
|  | Did you review the follow up that was given to the Recommendations in your last audit if any? | | |  | |  |  | |
|  | Did you conclude the audit recommendations with a statement as to how many recommendations have been implemented since the last audit and how many are pending implementation? | | |  | |  |  | |
|  | Can you state that no expenditure reflected in the audited statement has been charged to any other donor agency? | | |  | |  |  | |
|  | Can you state that the Organisation is capable of monitoring the programme from the point of view of financial management and general programme management? | | |  | |  |  | |
|  | Is there a change in the method of accounting compared to the previous period? | | |  | |  |  | |
|  | Do you have final remarks or advice to the Organization or to the Donor? | | |  | |  |  | |
| **Annex 2: Bill of Quantity** | |  |  | |  | | |  | |
| |  |  |  | | --- | --- | --- | | Prices | Currency $ | Amount $ | | An External Audit fee |  |  | | Reimbursable expenses: |  |  | | Transport |  |  | | Accommodation |  |  | | Others out of pocket expenditure (Pls describe more details) |  |  | | Total reimbursable expenses |  |  | | Other tax on services |  |  | | Total price incl. taxes |  |  | | | | | | | | | | |

Please contact David [david.elhaidag@malteser-international.org](mailto:david.elhaidag@malteser-international.org) for any clarification of the TOR with copying me [nermin.silajdzic@malteser-international.org](mailto:nermin.silajdzic@malteser-international.org) in the email communication.

On behalf of MI: Date: 8 August 2019

Sincerely,

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| --- | --- | --- |
| [Logo Malteser International](http://www.malteser-international.org/) |  | **South Sudan Coordination Office**  Nermin Silajdzic. Country Logistics & Security Manager – South Sudan Plot No. 445, Block 3, Kololo - US Embassy Road.  Central Equitorial State, Juba. M: +211 (0) 911 746 963 · M: +211 (0) 924 767 949 [nermin.silajdzic@malteser-international.org](mailto:nermin.silajdzic@malteser-international.org) · Skype: nsilajdzic [www.malteser-international.org](http://www.malteser-international.org/) Malteser International Europe/Malteser Hilfsdienst e. V., County Court Cologne, VR 4726 Executive Board: Karl Prinz zu Löwenstein, Dr. Elmar Pankau, Douglas Graf Saurma-Jeltsch, Verena Hölken |
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