Consultancy External Final Project Audit

Stellenbeschreibung

Project Title: Lifesaving WASH, MHPSS and Winterization assistance to vulnerable households and war/flood affected communities in southern Oblasts and institutional strengthening of Ukrainian humanitarian first responders
Project Number: UA-22-AA-01
Implementing Agencies: arche nova, AWO International, New Way, Rokada
Leading Partner: arche nova
Audit Period: 15.08.2024 – 14.08.2026
Audit Location: Germany, Ukraine

Introduction

This Terms of Reference (ToR) outlines the framework for conducting an independent financial and procedural audit of the project titled "Lifesaving WASH, MHPSS and Winterization assistance to vulnerable households and war/flood affected communities in southern Oblasts and institutional strengthening of Ukrainian humanitarian first responders." The project is implemented by in partnership with arche nova e.V., and funded by the German Federal Foreign Office (GFFO).

The project aims to enhance community resilience in southern Oblasts of Ukraine through lifesaving integrated interventions in water, sanitation, and hygiene (WASH), MHPSS and Winterization assistance to vulnerable households in war and flood affected communities and institutional strengthening of Ukrainian humanitarian first responders. The implementation period under review spans from 15.08.2024 to 14.08.2026.

The primary purpose of this audit is to promote accountability, transparency, and sound financial management by:

- Verifying the accuracy and completeness of financial records.
- Assessing the effectiveness of implementation of project activities and internal control systems.
- Ensuring full compliance with GFFO funding regulations, applicable national laws, and the terms of the project agreement.

The audit shall be conducted in accordance with international auditing standards and GFFO's specific auditing requirements. It is intended to serve as an assurance mechanism for both the donor and implementing partners, confirming that project resources have been managed with integrity, efficiency, and in alignment with the agreed objectives.

These ToR provide a detailed overview of the audit objectives, scope, methodology, required documentation, expected deliverables, and the terms of engagement, including the timeline, auditor qualifications, and rights of access for the donor and partner organizations.

Audit Objectives

- Verify that project funds were utilized in accordance with the approved financing plan and GFFO funding conditions.
- Assess the completeness, accuracy, and reliability of financial documentation.
- Evaluate the efficiency and effectiveness of the internal control systems and procedures.

Scope of the Audit

- All income and expenditures, including any counterpart contributions.
- Compliance with the approved financing plan.
- Supporting documentation such as contracts, vouchers, receipts, and payment records.
- Procurement processes and the management of inventory and assets.
- The cost-effectiveness of expenditures and their alignment with project objectives.
- Compliance with GFFO guidelines, the project agreement, and relevant national laws.

Documentation to be provided

- The signed project agreement and the latest approved financing plan.
- All financial records, including ledgers, bank statements, income and expenditure reports.
- Receipts, contracts, procurement files, and related vouchers.

Audit Deliverables
The assignment shall include:

- Inception Meeting: A kick-off meeting with arche nova before commencement of the audit.

- Draft Audit Report: Submission of a draft report for comments.

The auditor is expected to submit:

1. Comprehensive Audit Report following GFFO´s Annex IV format.
2. Final Audit Certificate including:
    - Description of the audit scope and reference documents reviewed.
    - Verification of all documented income and expenditure.
    - Detailed explanation of any deviations exceeding 20%, especially where GFFO prior approval was not secured.
    - Confirmation of adherence to donor conditions and agreements.
    - Responses to the key audit questions defined during the kick-off meeting
    - Clear certification that:
        - All expenditures are duly supported by appropriate documentation.
        - Funds were spent as per the approved budget and project purpose.
        - Counterpart contributions are correctly recorded and sourced.
        - No undisclosed funds were used.
        - Funds were managed efficiently and economically.
3. Language Requirement: The report must be written in English. If prepared in another language, a certified translation or summary in English of the key findings must be provided.
4. The final audit certificate must be signed, dated, and officially stamped.

Audit Methodology

The audit shall include, but not be limited to:

- Risk assessment.
- Review of project governance.
- Review of accounting systems.
- Verification of internal controls.
- Verification of expenditures.
- Procurement compliance review.
- Review of payroll costs.
- Review of travel expenditures.
- Verification of bank reconciliations.
- Asset verification.
- Physical verification of selected assets where feasible.
- Sampling of financial transactions.
- Verification of exchange rates.

- Review of partner financial management.

The auditor shall use an appropriate risk-based sampling methodology consistent with International Standards on Auditing.

Auditor Eligibility and Selection Criteria

The audit assignment will be awarded through a competitive procurement process. The selection of the successful auditor will be based on technical competence, relevant experience, qualifications of the proposed audit team, and financial competitiveness.

Interested audit firms shall meet the following minimum requirements:

- Be a legally registered audit firm or certified public accounting practice authorized to perform statutory audits.
- Be independent from arche nova, AWO International, New Way, Rokada and all project stakeholders.
- Have no actual or perceived conflict of interest regarding this assignment.
- Be licensed or registered with the relevant national professional auditing body.
- Apply International Standards on Auditing (ISA) issued by IFAC.
- Be able to issue an independent audit opinion acceptable to the German Federal Foreign Office (GFFO).

Audit Timeline and Duration

- Start Date: 01.08.2026
- Deadline for Submission of Final Report: 30.09.2026
- Estimated Level of Effort: 15 working days

Submission of Proposals

Interested audit firms shall submit their proposals electronically.
The proposal shall include:

- Technical Proposal (PDF)
- Financial Proposal (PDF)

The technical and proposals shall include:

- Cover letter signed by an authorized representative.
- Company profile.
- Description of relevant experience.

- Proposed audit methodology.
- Proposed work plan and timeline.
- Composition of the audit team.
- CVs of all proposed key experts.
- Description of quality assurance procedures.

The financial proposal shall include:

- Breakdown of professional fees.
- Daily rates.
- Travel costs.
- Taxes.
- Any additional reimbursable expenses.

Payment terms

Payment will be made as follows:

- 30% upon contract signature.
- 70% upon acceptance of final deliverables.

Confidentiality and Ethics

The auditor shall:

- maintain strict confidentiality of all project information.
- use information solely for purposes of the audit.
- comply with applicable data protection legislation.
- immediately disclose any conflict of interest arising during the assignment.
- ensure all audit personnel adhere to professional ethical standards issued by IFAC.

Rights of Access

GFFO and arche nova reserve the right to:

- Request access to original or electronic copies of supporting documents.
- AWO International, New Way and Rokada shall provide all reasonable assistance necessary for completion of the audit.

Aufgaben

Submission of Proposals

Interested audit firms shall submit their proposals electronically.

The proposal shall include:

- Technical Proposal (PDF)
- Financial Proposal (PDF)

The technical and proposals shall include:

- Cover letter signed by an authorized representative.
- Company profile.
- Description of relevant experience.
- Proposed audit methodology.
- Proposed work plan and timeline.
- Composition of the audit team.
- CVs of all proposed key experts.
- Description of quality assurance procedures.

The financial proposal shall include:

- Breakdown of professional fees.
- Daily rates.
- Travel costs.
- Taxes.
- Any additional reimbursable expenses.

Voraussetzungen

Auditor Eligibility and Selection Criteria
The audit assignment will be awarded through a competitive procurement process. The selection of the successful auditor will be based on technical competence, relevant experience, qualifications of the proposed audit team, and financial competitiveness.

Interested audit firms shall meet the following minimum requirements:

- Be a legally registered audit firm or certified public accounting practice authorized to perform statutory audits.
- Be independent from arche nova, AWO International, New Way, Rokada and all project stakeholders.
- Have no actual or perceived conflict of interest regarding this assignment.
- Be licensed or registered with the relevant national professional auditing body.

- Apply International Standards on Auditing (ISA) issued by IFAC.
- Be able to issue an independent audit opinion acceptable to the German Federal Foreign Office (GFFO).

Wir bieten

Payment terms

Payment will be made as follows:

- 30% upon contract signature.
- 70% upon acceptance of final deliverables.

Arbeitsort

Germany, Ukraine

Bewerbungsschluss

Freitag, 14. August 2026

Kontakt

Deadline of Submitting Proposals

All proposals must be submitted in electronic form no later than 14 August 2026 to the following email address: procurement [at] arche-nova.org

Any requests for clarification regarding these Terms of Reference or the tender procedure may be submitted by email to: procurement [at] arche-nova.org

All questions must be submitted no later than seven (7) calendar days before the proposal submission deadline.

Wir freuen uns auf Ihre Bewerbung.

Als PDF drucken

Zurück zur Übersicht