

TERMS OF REFERENCE FOR THE AUDIT OF BMZ- PT PROJECT IN UGANDA

Organization

- Malteser International- Fund Management Organisation
- Ecological Christian Organization- Partner
- The Victim Relief Alliance- Partner
- Caritas Nebbi- Partner

Posted

3rd May 2022

Closing date

23rd May 2022

Project Title: **Rehabilitation and Protection of Natural Resources in Refugee and Host Communities, Arua district, Northern Uganda**

Project Number: **P4192/1319-14**

• INTRODUCTION

Malteser International is the worldwide relief agency of the Sovereign Order of Malta for Humanitarian aid. Its mission is not only to provide emergency relief, but also to implement rehabilitation measures and to facilitate the link between Emergency relief and Development. In its projects, Malteser International concentrates on the five sectors Relief and Rehabilitation, Health and Nutrition, Water, Sanitation and Hygiene, Livelihoods, and social programs.

Malteser International has been operating in Uganda since 1996. The politically stable East African country is hosting more than 1.4 million refugees, mainly from South Sudan, DRC, and Burundi. That is why one pillar of MI's work in Uganda is focused on providing humanitarian assistance to refugee and hosting communities. At the same time, development projects such as the implementation of a nationwide Emergency Medical Service are at the core of MI's activities in Uganda. The main sectors are:

- Water, Sanitation and Hygiene (WASH)
- Health
- Food Nutrition Security and Livelihoods (FNSL)

- Environment

Project Summary

The proposed project operates with three partners of Malteser International: ECO's role is to build capacity and provide technical support to implementation partners and community organizations, while TVRA and Caritas Nebbi will be responsible for the implementation of activities in the various zones of the Rhino Camp.

The Ecological Christian Organization (ECO) is a Ugandan non-governmental organization that aims to support marginalized, underserved, and vulnerable populations regarding a sustainable livelihood. Since its founding in 2005, ECO has implemented projects in the Karamoja region, the Albertine Rift, and the Lake Victoria Basin. The work focuses on the protection of natural resources, climate change adaptation, resilience and livelihood, resource policy as well as on the management and restoration of ecosystems. ECO has demonstrated sufficient managerial capacity, sound financial management and technical expertise in donor-funded projects. The work of the Ugandan non-governmental organization The Victim Relief Alliance (TVRA) aims to provide economic prospects for people affected by disasters and crises to improve their livelihoods sustainably. TVRA has experience in project management, climate change adaptation as well as in the collaboration with local community-based organizations, e.g., with women's and youth groups. Caritas Nebbi is a non-governmental organization registered in Uganda as part of the Caritas Uganda network. Their focus is on the environment and strengthening the livelihood. Caritas Nebbi has a 20+-person team (human resources, logistics, finance, programs) with project experience supported by Caritas Norway, Denmark, and Belgium.

2. OBJECTIVES OF THE AUDIT

The objective of the audit is to express an opinion on the financial statements and report that all statutory compliances are carried out in accordance with the Generally Accepted Accounting Standards in Uganda, MI internal Controls and the donor Regulations.

The specific objectives are as follows: -

- ✓ Giving a judgment of the financial performance and position particularly whether correct and reliable reflection is given of the receipts and expenditure in these financial statements.
- ✓ Analyzing and evaluating the financial management and internal control system.
- ✓ Making observation to assess whether MI Uganda and Partner organizations have complied with all conditions of the existing rules and regulations.

3. DESCRIPTION OF SERVICES

3.1 GENERAL MANDATE

Carry out an audit in accordance with appropriate professional standards of auditing as applicable in Uganda, MI guidelines, the donor Regulations and express an independent professional opinion on the financial statements of

- Malteser International for the financial year period from December 1, 2019, to April 30, 2022.
- Ecological Christian Organization for the financial year period from December 1, 2019, to April 30, 2022.
- The Victim Relief Alliance for the financial year period from December 1, 2019, to April 30, 2022.
- Caritas Nebbi for the financial year period from December 1, 2019, to December 31, 2021.

Produce a report on the evaluation of the financial management of Malteser International and its implementing partners indicating the strengths and weaknesses, as well as corrective measures needed to ensure proper financial management.

3.2 Give particular attention to:

- ✓ The accounting system in place for the management of the Malteser international and its implementing partners, simplified data entry system, manual or computerized based on the cash accounting system and ease of access to accounting documentation, etc.
- ✓ The management procedures of the funds (Bank account, advances supported by forecasts and in conformity with Malteser International partner guidelines, bank reconciliation, control of receipts, etc.).
- ✓ The financial aspects of personnel management of Malteser International and its implementing partners employees (personnel contracts, remuneration of salaries, allowances, and other benefits).
- ✓ The financial aspects of goods procurement (purchase orders, appropriate certification that the goods have been delivered in satisfactory condition before a payment is made).
- ✓ The procedures on the control of expenses (complete documentation, certification that the goods have been received or services rendered, issuance of cheque in the name of the supplier stipulated in the contract/purchase order, proper signatories, bank accounts, etc.).
- ✓ The reporting mechanisms to the Malteser International (monthly financial reports, explanation of variances, etc.).

4. ROLE OF THE AUDITOR

- Meet with the Country coordinator and Country Administration Coordinator, to gain an appreciation of any specific concerns or risks with the financial management of the Malteser International accounts.
- Perform the audit at the Malteser international and its implementing partners offices in Kampala or remotely as may be stipulated by Government and/or Malteser International guidelines.

- At the end of the audit, debrief the Country Coordinator and Country Administration Coordinator

5. AUDITOR'S REPORT

The completion of the mandate previously described, should produce the following:

- Signed Financials and Audit reports.
- Management Letters on operating and internal control procedures. Suggest corrective measures in order to improve the financial management system and procedures, as required.

6. TIME FRAME AND DELIVERABLES

The audit work should tentatively be completed as per the following time frame:

- Start of Audit Work: 5th September 2022
- Submission of Draft Report: 16th September 2022
- Discussion Meeting on Draft Report 23rd September 2022
- Submission of Final Report: 30th September 2022

7. How to apply

Technical, financial proposals & below certificates should be sent on or before May 23rd, 2022, 11am to mb.procurement-uganda@malteser-international.org

- Certificate of Incorporation / Registration
- Tax PIN registration certificate
- Tax compliance certificate/Tax Clearance certificate
- ICPAK practicing license for the firm
- ICPAK practicing certificates for the partners.
- At least 3 letters of recommendation from INGO clients