TENDER FOR THE PROVISION OF AUDIT SERVICES: Zimbabwe El Niño Health Emergency

Tenders

World Vision Expires 02 May 2025 Harare Full Time

Salary

TBA

Job Description

World Vision Registration No. PVO 26 /79

TENDER FOR THE PROVISION OF AUDIT SERVICES: Zimbabwe El Niño Health Emergency Response Project (El Niño SHEPRAR 2).

World Vision Zimbabwe (WVZ) is soliciting tenders from registered, reputable professional audit firms for the provision of external audit services for the Zimbabwe El Niño Health Emergency Response Project (El Niño SHEPRAR 2). Aktion Deutschland Hilft e.V. (ADH) is the donor of the project, and the project is being implemented from June 1, 2024, to May 31, 2025. The project's total budget is €500,000.00 (Euros). The project's geographic coverage includes Beitbridge, Nyanga, Kadoma City, Mash West PMD, Mutare, Chiredzi,Guruve, Gwanda, Mat South PMD, and Harare, with health serving as its technical programming area. The accounting documents for the
project are stored at the World Vision Zimbabwe National Office, which is situated at 59 Joseph Road, Mount Pleasant, Harare.

The audit firm must be registered as a professional audit firm and possess traceable pertinent experience in auditing development projects, particularly those funded by donors. The bids must be
accompanied by the following: the certification of incorporation, CR14/CR6, tax clearance, company profile, professional registration papers, a comprehensive proposal with the audit fee structure, CVs of key personnel, and references for similar work completed.

The closing date and time for the submission of bids is Friday, May 2, 2025, at 1200 hours (Harare
time). Bids must be sealed in an envelope clearly marked "Audit of Zimbabwe El Niño Health Emergency Response Project (El Niño SHEPRAR 2) and be deposited in the tender box at World
Vision National Office, 59 Joseph Rd, Mount Pleasant, Harare

Duties and Responsibilities

TERMS OF REFERENCE FOR AN EXTERNAL AUDIT

These Terms of Reference are intended to define the scope, objectives, methodology of external audits, along with reporting requirements.

Special attention should be given to the independence of the audit team. The

contracting partner will determine, the duration of the audit and the starting date.
Scope
The audit should cover accounting and financial documents of the Aktion Deutschland Hilft Member Organisation in relation with the following documents:
• Funds release order (Mittelabruf) and Budget
• Final Report and Financial Report
• Subcontractors details - when relevant
The auditors will be given full access to the member organisations records, which are relevant to this audit. All information reviewed is to be treated in confidence.
Objectives
The main objective of the audit is to control the maximum number of justifying proofs supporting the financial report submitted to Aktion Deutschland Hilft by the member organisation or its subcontractor(s).
The audit must ascertain whether:
• Expenses are adequately supported by original proofs and have been properly accounted for
• Expenses have been incurred during the project period
• Expenses charged to the project have been duly authorised
• The method applied for the conversion of local currencies into Euro is consistent with standard accounting practices
Methodology
• The audit methodology and the audit techniques to be used are those which accord with international auditing standards by inspection of original supporting documentation.
Reporting
The auditors shall provide the Member Organisation with a draft report of their findings including an opinion in the attached format, a management summary and a set of conclusions and recommendations, not later than one month after the end of their field work.
These findings are to be reviewed by the two parties before the final report is established and communicated to them. This final report must achieve the objectives set out in these Terms of Reference. For each recommendation made by the auditor,
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the final report should include the comments made by Member Organisation during the debriefing at their offices in the recipient country.
In the event that expenditures are found that are not justified, the auditors must accompany their audit opinion with a declaration specifying the reasons and amounts.
Please refer to Annex II and III for an indicative format of the opinion and audit report respectively.
The auditors shall also provide the Member Organisation, exclusively, with a management letter, addressing the following issues:
• Irregularities or fraud identified (e.g. private use of Aktion Deutschland Hilft funds, forged documentation such as reports or invoices)
• Aspects relating to a lack of collaboration on the part of the Member Organisation
• Problems relevant to the financial monitoring of projects
• Other aspects considered worthy of the Aktion Deutschland Hilft attention

Qualifications and Experience

ANNEX II – FORMAT OF THE AUDITORS OPINION
The auditors' opinion should comply with the following format:
[Audit Company name] has carried out an audit of the funds used in the implementation of [Aktion Deutschland Hilft project no.] during the period [DATE] to [DATE].
In the opinion of the auditors the Member Organisation can/can not justify certain of/all of the expenditures it has declared to Aktion Deutschland Hilft, these

conform/do not conform to the budgets presented and have been/have not been incurred within the relevant contractual time periods [DATE] to [DATE].
The auditors have found reported extra costs/ financial expenses for EUR … that are not eligible.
In our opinion, with the exception of the matters referred to above, Aktion Deutschland Hilft funds covered by this audit have been/have not been used in accordance with the legal/contractual basis.
This opinion is for the use of Aktion Deutschland Hilft only and should not be disclosed to third parties without written permission

ANNEX III – PRESENTATION OF THE AUDIT RESULTS
Aktion Deutschland Hilft funds release order, budget and final financial report
Audit opinion and statement
Analysis of the eligible/ineligible cost: showing per budget chapter;
• Amount budgeted
• Amount claimed
• Amount tested in %
• Proposed adjustments
• Eligible or ineligible costs
Summary of audit differences: showing in each case:
• Nature of the difference detected
• Amount involved
• Corrective action proposed
• Comments of the Member Organisation
• Working paper reference
Summary of the Member Organisations control/system weaknesses showing in each case:
• Explanation of the weakness
• Implication
• Recommendation
• Comments of the Member Organisation
• Working paper reference