

Section 3: Data Sheet & Scope of Work RFQ – 17/2021

Data Sheet & Scope of Work

1	Introduction & Overview	Advocacy Training and Resource Center (ATRC) is a Kosovar non-governmental and non-profit organization with a registration number 5200095-5 and Fiscal Number 600254594 that works in increasing citizen and civil society participation in decision-making, as a prerequisite for a developed democratic society and regional stability.
2	Purpose of the Service	ATRC wishes to engage the services of an audit firm for the purpose of auditing the PROtect Child project, as stipulated in the agreement between Save the Children Sweden and Sida.
3	Brief Description of the Required Supplies	The audit shall be carried out in accordance with international audit standards issued by IAASB . The audit shall be carried out by an external, independent and qualified auditor. In addition to auditing the financial report, the assignment also includes an assessment in accordance with a special agreement described under section II.
4	Objective and Scope	The objective is to audit the financial report for the period 2021-01-01 to 2021-12-31 and to express an audit opinion according to ISA 800/805 on whether the financial report of PROtect Child project, is in accordance with Sida's requirements for financial reporting as stipulated in the agreement including appendix between Sida and Save the Children Sweden.
5	List and Description of Expected Outputs to be Delivered	<ul style="list-style-type: none"> - The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The independent auditor's report shall clearly stipulate that the audit has been conducted in accordance with ISA 800/805. - The reporting shall also include a Management Letter that discloses all audit findings and weaknesses identified during the audit process. The Management Letter shall include both significant and other findings. The auditor shall also make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order.
6	Location of work	Kosovo
7	Expected duration of contract	1 Month
8	Target start date	10 January 2022
9	Estimated completion date	31 January 2022
10	Language of Proposal	English
11	Pre-proposal conference	N/A
12	Travels Expected	<input type="checkbox"/> Required <input checked="" type="checkbox"/> Not Required
13	Names and curriculum vitae of individuals who will be involved in completing the services	<input checked="" type="checkbox"/> Required <input type="checkbox"/> Not Required
14	Currency of Proposal	EUR
15	Value Added Tax on Price Proposal	<input type="checkbox"/> must be inclusive of VAT and other applicable indirect taxes <input checked="" type="checkbox"/> must be exclusive of VAT and other applicable indirect taxes
16	Bid Security	<input type="checkbox"/> Required

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		<input checked="" type="checkbox"/> Not Required
17	Financial Standing	<input type="checkbox"/> Required <input checked="" type="checkbox"/> Not Required
18	Validity Period of Proposals (Counting for the last day of submission of quotes)	<input type="checkbox"/> 60 days <input checked="" type="checkbox"/> 90 days <input type="checkbox"/> 120 days In exceptional circumstances, ATRC may request the tenderers to extend the validity of bids beyond what has been initially indicated in this RFQ. The bid shall then confirm the extension in writing, without any modification whatsoever on the bid.
19	Partial Quotes	<input type="checkbox"/> Permitted <input checked="" type="checkbox"/> Not Permitted
20	Payment Terms	within 5 work days, upon signature of the contract.
21	Type of Contract to be Signed	SERVICE CONTRACT
22	ATRC will award the contract to:	<input checked="" type="checkbox"/> One and only one Service Provider <input type="checkbox"/> One or more Service Providers, depending on following factors:
23	Annexes to this ITT	<input checked="" type="checkbox"/> Request for Quotation (RFQ) <input checked="" type="checkbox"/> Instruction to Bidders or Consultants <input checked="" type="checkbox"/> Data Sheet and Scope of Work <input checked="" type="checkbox"/> Cover Letter <input checked="" type="checkbox"/> Technical and Financial Submission Form <input checked="" type="checkbox"/> Declaration on honour on exclusion criteria and absence of conflict of interest <input checked="" type="checkbox"/> Template of Proposed Contract
24	Deadline for Submission of requests for clarification	See Timetable at the Instructions to Bidders or Consultants
25	Documents to be submitted:	<input checked="" type="checkbox"/> Cover Letter and Declaration on honour on exclusion criteria and absence of conflict of interest <input checked="" type="checkbox"/> Technical and Financial Submission Form <input checked="" type="checkbox"/> Additional Annexes: Copy of registration certificate and Fiscal & Unique Number certificate from relevant Registry in the country of origin defining the constitution or legal status, place of registration, and principal place of business; <input type="checkbox"/> Additional Annexes: Joint Venture/Consortium/Association Information agreement if is permitted. <input checked="" type="checkbox"/> Additional Annexes: List of clients and reference letter. <input type="checkbox"/> Statement expressly that all the goods meet the requirements concerning origin and must state the countries of origin. <input checked="" type="checkbox"/> Quality Certificate (e.g., ISO, etc.) and/or other similar certificates, accreditations, certifications, awards, references and citations received by the Bidder, if any.
26	Qualification Requirements:	<ul style="list-style-type: none"> • Minimum 3 years of experience in similar contracts • Administrative and managerial capabilities needed • CVs of all proposed auditors (at least 1 CV) must be part of the submission, within minimum of 03 years' experience as statutory auditor. • One (1) reference of past or present clients indicating the Auditing • Experience with USAID, EU or other donor-funded projects in Kosovo. • Full acceptance of the PO/Contract General Terms and Conditions

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27	Award Criterias	<p>The award will be made to a responsible offeror whose offer follows the RFQ instructions, meets the eligibility requirements, or exceeds the minimum required technical specifications, and is judged to be the best value based on a lowest-price, technically acceptable basis</p> <ul style="list-style-type: none"> - Level of Compliance with RFQ: 05 points - Team Qualification: 15 points - Relevant experience and references: 20 points - Financial Proposal (Lowest Price): 60 points - Total 100 points 	
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DESCRIPTION OF SCOPE

Program/Project:	PROtect Child
Agreement Number:	10609
Agreement Timeframe:	01 Jan 2021 – 31 Dec 2021
Agreement Budget:	54,040.83 €

Terms of Reference for Annual Audit of the Sida CSO 2017-2021 Programme

Introduction

Brief presentation of Advocacy Training and Resource Center (ATRC) hereafter referred to as the ‘Cooperation partner’. ATRC is a partner of Save the Children International office in Kosova/o, which is implementing the “Protect Child” project which is funded by SIDA. Advocacy Training and Resource Center (ATRC) is a Kosovar non-governmental and non-profit organization with a registration number 5200095-5 and Fiscal Number 600254594 that works in increasing citizen and civil society participation in decision-making, as a prerequisite for a developed democratic society and regional stability.

The Cooperation partner wishes to engage the services of an audit firm for the purpose of auditing the PROtect Child project, as stipulated in the agreement between Save the Children Sweden and Sida. The audit shall be carried out in accordance with international audit standards issued by IAASB¹. The audit shall be carried out by an external, independent and qualified auditor. In addition to auditing the financial report, the assignment also includes an assessment in accordance with a special agreement described under section II.

I. Objectives and scope of the audit

The objective is to audit the financial report for the period **2021-01-01 to 2021-12-31** and to express an audit opinion according to ISA 800/805 on whether the financial report of PROtect Child project, is in accordance with Sida’s requirements for financial reporting as stipulated in the agreement including appendix between Sida and Save the Children Sweden.

¹ The International Auditing and Assurance Standards Board (IAASB)

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Sida emphasizes the importance that the auditor, as part of the assignment, reviews whether Save the Children Sweden has complied with applicable contractual provisions regarding payments to all subsequent partners².

Regardless of which material amount the auditor chooses and works on the basis of, all discrepancies detected by the auditor and unadjusted by Save the Children Sweden regarding funds disbursed to partners (either direct and/or subsequent partners) shall be stated in the report.

II. Additional assignment; according to agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of reference below³

1. Follow up whether salary costs debited to the project/programme are recorded throughout the duration of the year in a systemized way and examine whether the salary costs can be verified by sufficient supporting documentation.⁴
2. Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by Sida for the period.
3. Based on materiality and risk the auditor shall examine whether there is supporting documentation related to incurred costs.
4. Follow up whether the cooperation partner complies with the applicable tax legislation with regard to taxes (e.g. Pay As You Earn (PAYE)) and social security fees.
5. Follow up whether the cooperation partner has adhered to the procurement guidelines annexed or referred to in the agreement.
6. Review if outgoing balance for previous period is the same as incoming balance for the current period.
7. If the cooperation partner applies modified cash basis as accounting principle, the auditor shall describe whether the chosen accounting principle is acceptable for the established financial report.
8. Verify the unspent balance at the end of the financial year.
9. Regardless of materiality of the findings, the auditor shall quantify the amount for costs lacking sufficient supporting documentation.
10. Review whether the cooperation partner has signed agreements with its subsequent partner organisations.
11. Review whether the audit requirements in agreements with the cooperation partner as well as subsequent partner organisations are in accordance with the audit requirements as stipulated in Save the Children Sweden's agreement with Sida.
12. Review whether there is an unbroken chain of audited financial reports according to the requirements as stipulated in the agreement between the Save the Children Sweden and Sida, for funds disbursed the previous year. The review shall include whether the cooperation partner makes documented assessments of the audited financial reports submitted to the cooperation

² Only applicable for the auditor of Save the Children Sweden

³ Assignments 1-9 shall apply to Cooperation partners that do not sub-grant funds, and assignments 1-13 shall apply to Cooperation partners that sub-grant funds.

⁴ If the budget contains salary costs to be charged to the project, the auditor should always review these costs as stipulated here.

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partner and whether these reports are followed-up by the cooperation partner. The review shall include verification of contributions equivalent of a minimum of 40% of the total of disbursed funds as well as 40% of the number of contributions.⁵ The review shall also include any observations from auditors that Sida should be informed about.

13. Review whether the same requirements for reporting exchange rate gains and exchange rate losses as stipulated in the agreement between Save the Children Sweden and Sida is included in the agreements between the Cooperation partner and its subsequent partner organisations.

III. The reporting

The reporting shall be signed by the responsible auditor (not just the audit firm) and shall include the title of the responsible auditor.

The reporting from the auditor shall include an **independent auditor's report** in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The independent auditor's report shall clearly stipulate that the audit has been conducted in accordance with ISA 800/805.

The reporting shall also include a **Management Letter** that discloses all audit findings and weaknesses identified during the audit process. The Management Letter shall include both significant and other findings. The auditor shall also make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order. The financial report that has been subject of the audit shall be attached to the audit reporting. If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

Measures taken by the organisation to address weaknesses identified in previous audits shall also be presented in the Management Letter.

The additional assignment according to agreed upon procedures ISRS 4400 under section II, shall be reported separately in a **Report of Factual Findings**. The size of the sample of reviewed audit reporting from subsequent partners (if applicable) shall be stated in the report.

If the auditor performs additional assignments and finds that the observations described in the Report of Factual Findings contain the information that would have been stated in the Management Letter, a Management Letter does not need to be issued. In such cases, it must be stated in the Report of Factual Findings that a Management Letter has not been issued for this reason.

The organisation shall produce a **Management Response including an Action Plan** to the findings in the Management Letter and/or Report of Factual Findings.

DURATION AND TIMEFRAME

Preferred start Jan 10, 2022, the final report to be submitted by January 31, 2022.

⁵ The size of the selection in relation to sub-granting funds shall be determined in consultation with the cooperation partner and the auditor, and shall be stated in the ToR or at the latest in the assignment letter between the auditor and the cooperation partner.