

Accountancy Contract

Terms of Reference (ToR)

Background

Trócaire is an Irish NGO, a member of the Caritas network, working on international development and humanitarian response. The organisation was established in 1973 and currently has offices in 15 countries, mainly in Africa, Latin America and Asia. The organisation is partnership based and works exclusively through providing support to local organisations, supporting their delivery of programmes as well as their organisational strengthening.

Since 2012, Trócaire has responded to the unfolding crisis in Syria, working with local partners, to provide much needed humanitarian assistance to people affected by the crisis. Programming has included the provision of food and non-food items, shelter, psychosocial support, and protection. Geographically, the programme is focused both in Lebanon and Syria, focusing on people who are affected by the Syrian crisis. There are four partner organisations currently in the programme and it is expected to increase this number over the coming months. The average annual programme budget is €1.2m.

Unlike other country programmes, Trócaire does not have an office locally to manage the programme and support local partner organisations. Staff responsible for the programme are based in Trócaire HQ in Ireland and make frequent (approx. 2-3 months) trips to the region, with Beirut being the main meeting point.

Objectives

Trócaire is currently seeking to strengthen our capacity to manage the programme and support partner organisations, with a specific focus on finances and financial management.

This consultancy contract will have a dual role of reviewing programme expenditure reporting from partners, as well as advising partner organisations on financial management. While it's necessary to have assurance surrounding the level of financial controls and reporting in the organisation, Trócaire also places a strong emphasis on supporting partners' capacity as required.

Specific objectives of this consultancy:

- 1) Review programme expenditure reporting
- 2) Assess and review procurement activities
- 3) Appraise financial management and advise/support strengthening as appropriate
- 4) Support and advise on budget development

Detail and methodology for each objective:

1) Review programme expenditure reporting

Each partner is required to provide a financial expenditure report on a quarterly basis (frequency may change) and an external report by this consultancy should involve the following:

- a. Review project budget and ensure there is clarity and appropriate calculation of costs;
- b. Review partners' detailed accounts (transaction reports, cashbooks, ledgers, budget report, bank statements, reconciliations, etc) on a regular basis (to be determined but possibly on a quarterly basis);
- c. Conduct random checks on supporting documentation, including following up with third parties (eg suppliers);
- d. Assess budgetary control and compliance with Trócaire requirements (and back donors if relevant);
- e. Document findings in a brief report (format to be agreed).

2) Assess and review procurement activities

Some project will involve procurement of humanitarian and other items and it is necessary to review such procurements and ensure compliance with relevant standards. Details activities include:

- a. Identify procurements which are above Trócaire thresholds
- b. Review procurement processes, during previous reporting period and expected in coming periods, including tendering, selection criteria and process, segregation of duties, etc.;
- c. Advise partners on Trócaire and sector wide standards, as necessary;
- d. Document findings in a brief report (format to be agreed).

3) Appraise financial management and advise/support strengthening as appropriate

A detailed understanding of partner financial management capacity is necessary for the purpose of 1) providing confidence regarding capacity to manage funds, and 2) to identify areas for strengthening.

- a. Visit partner organisations, meet with finance and other staff, reviews systems and procedures, and gain a thorough understanding of financial management capacity;
- b. Conduct an appraisal of key financial management areas including: (but not limited to)
 - i. Internal Controls: Policies and Procedures; Authorisation and Segregation of duties; Statutory Issues; Board Activities;
 - ii. Financial Management: Chart of Accounts; Planning, Budgeting and Reporting; Grant Management; Bank Account Maintenance; Payments and Receipts; Petty cash Management; Payroll
 - iii. Accounting Records: Supporting Records; Books of Accounts
 - iv. General Administration: Procurement; Inventory Assets; Cost Sharing /Recovery; Record Retention and general housekeeping; IT Management
- c. Document findings, including risks and recommendations, (in a format to be agreed);
- d. Follow up visits as may be necessary for further support.

4) Support and advise on budget development

Having appropriate costings in project budgets is essential and it is important that these are reviewed prior to approval. The review and support could include:

- a. If requested, support and advise partner organisations during the development of project budgets;
- b. Appraise project budgets to ensure costings and calculations are reasonable and clear;
- c. Develop a brief report on activity (format to be agreed)

Contract details:

It is envisaged that the achievement of the above objectives will require three to five days, per partner, each quarter. This will include partner visits and report development, and may vary depending on the situation with each partner. (Based on the current number of four partners, the consultancy will involve approximately one month work, every quarter.)

The contract will be on a consultancy basis and payment will be on the achievement of objectives.

Following an initial three month probationary period, Trócaire will provide a six month rolling (renewable) contract.

This consultancy contract is managed by the Programme Officer responsible for the Syria programme, and will liaise on technical issues with the relevant International Accountant.

Person specification

Fully qualified accountant and with the following qualifications (or equivalent): ACCA, ACA, CPA.

A minimum of four years experience working in an accountancy or auditing role.

Registered to work in Lebanon and, preferable, registered with relevant professional bodies.

Ability to communicate in Arabic, French and English.

Experience of mentoring or coaching is desirable.

Capacity to be independent and flexible.

Tendering process

Interested parties should provide Trócaire with the following documentation:

- A brief CV/resume of the individual/company's experience and qualifications. Maximum two pages. (If the interested party is a company, information should relate to both the company and the specific staff member expected to be assigned.)
 - A description of how you will deliver on the above objectives, highlighting areas of importance for achieving these objectives. Maximum three pages.
 - Expected fees.
 - An example of previous work. (Confidentially will be respected.)
 - Closing date and time: 30th May 2016, 5pm (Ireland) being 7pm Lebanon time.
- ✉ Email: noelle.fitzpatrick@trocaire.org

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