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| From: |  | To: | Islamic Relief Lebanon |
| Cc: |  | Ref Number: |  |
| Fax: |  | Date: |  |

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| Number of Pages (including this one): 6 |

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|  | Subject: Request for Quotation– Standard Agreement to conduct external financial audit for the project Basic Education and Psychosocial Support for Syrian and Palestinian Refugee Children in Lebanon – Radiohjälpen. |

**Our reference number**: -------------------- **must be indicated on all replies.**

Offers are invited for ***the tender of conducting external financial audit for the project*** Basic Education and Psychosocial Support for Syrian and Palestinian Refugee Children in Lebanon– Radiohjälpen***.***

***Please your quotation should be sealed, signed and stamped with your company stamp including a copy of valid Tax & trade registration IDs and to be delivered to IRY office in the relevant tender box by 6th April 2020.***

***الرجاء وضع العرض في ظرف مغلق ويتم الختم علية بختم شركتكم على إن يتم أرفاق الوثائق المشروطة (السجل التجاري ساري المفعول والبطاقة الضريبية سارية المفعول و ترخيص مزاوله المهنه) مع العرض في نفس الظرف وإيصالة الى مكتب الأغاثة الأسلامية-صيدا ووضعة في صندوق الخاص بالمناقصة يوم الاثنين الموافق 6 نيسان2020***

**I. Introduction**

Brief presentation of the organization:

Islamic Relief Worldwide wishes to engage the services of an audit firm for the purpose of auditing Basic Educaiton and Psychosocial Support for Syrian and Palestinian Refugee Children in Lebanon**–** Radiohjälpen as stipulated in the agreement between Islamic Relief and Radiohjälpen. **The audit shall be carried out in accordance with International Standard on Related Services applicable to agreed-upon procedures**

**engagements, ISRS 4400.**The audit shall be carried out by an external, independent and qualified auditor (whom is an Approved Public Accountant/Authorized Public Accountant or equivalent).

**II. Objectives and scope of the audit**

The objective is to audit the Financial reports for the periods (01/6/2018 – 28/02/2020) as submitted to Radiohjälpen and to express an audit opinion according to ISA 800/805 on whether the financial reports of Basic Education and Psychosocial Support for Syrian and Palestinian Refugee Children in Lebanon is in accordance with Radiohjälpen's instructions for financial reporting as stipulated in the agreements between Radiohjälpen.and Islamic Relief.

**III. Additional assignment; according to agreed upon procedures 4400 in the individual Terms of reference approved by Radiohjälpen.**

Items 1-10 are mandatory for all projects; items 11 and 12 are applicable only for projects, where Radiohjälpen’s contribution equals or exceeds SEK 200 000.

1. Verify that the final reporting has been done in accordance with the existing agreement with Radiohjälpen on the correct templates provided by Radiohjälpen. If this is the case, please state this.
2. Verify whether implementation and reporting has been done in accordance with the time frames agreed upon with Radiohjälpen. If this is the case, please state this, otherwise specify deviations.
3. Verify that there is an agreement between ORG and any other implementing party and that this agreement has been established in accordance with the instructions in ORG’s agreement with Radiohjälpen. If this is the case, please state this, otherwise specify deviations.
4. Verify whether the budget provided in the financial report has been approved by Radiohjälpen. If this is the case, please state this. Please specify deviations (if any) from the budget approved by Radiohjälpen.
5. Verify that all budget deviations, per budget item, exceeding 10% of the total budget have been commented upon in ORG’s final report and that approval for these deviations has been received from Radiohjälpen. Please state all cases (if any) where this has not been the case.

6. Verify that the financial report is in accordance with the organisation’s book-keeping and with reporting from other implementing parties (if any). If this is the case, please state this, otherwise specify deviations.

7. Verify and assess whether calculations underpinning the financial report are correct and based on reasonable assumptions.

8. Verify that the financial report includes information on accrued interest with regard to the funds obtained from Radiohjälpen and specifies whether the closing balance contains any unused funds from Radiohjälpen. If this is the case, please state the exact amount and specify whether the funds have been returned to Radiohjälpen.

9. Verify that costs labeled as ”administrative costs” and ”overhead” in the financial report are in agreement with the percentage stated in the agreement between ORG and Radiohjälpen. If this is the case, please state this, otherwise specify deviations.

10 Assess whether there are material weaknesses in ORG’s internal control regarding the financial reporting. ”Material” in this respect refers to weaknesses that normally would be reported in a management letter to the Board of Directors of ORG.

11. Verify that a local audit, in compliance with ORG’s agreement with Radiohjälpen, has been performed in all cases where funds have been transferred to another implementing party. If this is the case, please state this. Specify deviations (if any). Comment on how ORG has ascertained that the local auditor is qualified according to the specifications in the agreement between ORG and Radiohjälpen.

12. Highlight significant findings from the report done by the local auditor. If there are no significant findings, please state this.

**IV. The reporting (Annex 2 – Template according to ISRS 4400 for Engagement to**

**perform Agreed-upon Procedures regarding financial information)**

The scope of the audit shall be stated in the report and the methodology used shall be presented.

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

The reporting from the auditor shall include an audit report report/management letter with audit findings and weaknesses identified during the audit process. The auditor shall regardless of materiality quantify the amount for costs missing sufficient supporting documentation. The auditor shall make recommendations to address any weaknesses identified. The recommendations should be presented in priority.

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|  | Islamic Relief |
| **Financial covering period** | **01-06-2018 to 28-02-2020** |
| **Draft accounts available for audit** |  |
| **Timing of the audit** |  |
| **Sign off to draft accounts required from auditors** |  |
| **Approval by Trustees** |  |

The audit must be completed within the prescribed timelines above. The auditor must directly email IRW of any delays immediately on procurement@islamicrelief-leb.org.

This email is must be used by auditors only.

**The tender proposal**

### Please provide the following information in the proposal, in the order identified in this section of the tender pack.

###### Details of your firm

###### *Your proposal should:*

* Outline your structure, size and capabilities as relevant to us
* Identify your firm’s major NGO clients
* Describe your audit philosophy and methods
* Provide two references of other NGO’s that are your audit clients that can be taken up as required

###### Staffing

**Your proposal should identify:**

* The partner and manager who will be assigned to the audit, including details of their relevant experience and qualifications
* The time which the partner and manager identified above will devote to the audit
* How you manage succession planning and staff continuity

###### Audit approach

**Your proposal should identify how you:**

* Determine audit strategy and undertake audit planning
* Address matters of audit scope and materiality
* Identify and respond to critical audit issues
* Control and co-ordinate the audit process
* Ensure appropriate responsibility for decisions on the audit
* Conduct the reporting arrangements
* Approach the first year of the audit

###### Fees

**Your proposal should include separate estimates of your total audit fees for reporting:**

In addition in your written proposal you should:

* Provide an analysis of hours by grade of staff that will be involved on the audit together with details of your hourly charge out rates
* Indicate the basis of charging expenses
* Provide your proposed billing schedule
* Outline your proposals for setting and agreeing fees in future years

Your proposal should also contain details of other additional relevant services that your firm would propose to provide, but are not a necessary and integral part of the statutory audit, and where appropriate include these in the ‘additional services’ section in the fee schedule.

**Appendix I Audit instruction – Agreed-upon procedures for examination of NGOs**

**Appendix II Template according to ISRS 4400 for Engagement to perform Agreed-upon Procedures regarding financial information**

As part of your written submission you are asked to submit your proposed fees schedule for the project Basic Education and Psychosocial Support for Syrian and Palestinian Refugee Children in Lebanon **–** Radiohjälpen.

Audit review

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| **Islamic Relief** |  | **Lebanon** |
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**NB: the fees quoted should include all chargeable time, out of pocket expenses (e.g. travel) and be all-inclusive fee only.**

**13. Replies:**

Your offer should be sent to IRL in a sealed envelope no later than 11th November 2016 and should be addressed to:

**Address : Hamra Street, Al Sanayeh Area, Tabbara Street,**

**Tawfic Tabbara Center, 8th Floor**

**Beirut, Lebanon.**

**Attn: Country Director**

All offer sent after the expiry of the deadline for Request for Quotation will be considered invalid, as well as those sent (timely or untimely) to any other means i.e. fax or email Email

ANNEX I

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|  | **أجمالي قيمة العطاء بالارقام**  **Total Amount of the offer in Numbers** |
|  | **أجمالي قيمة العطاء كتابة**  **Total Amount of the offer in Writing** |

We accept the terms and conditions of the RFQ and quote the above rates:

|  |  |
| --- | --- |
| **Company Name:** |  |
| **Company Address:** |  |
| **Tel or Mobile No:** |  |
| **Signature:** |  |
| **Stamp:** |  |