

**Terms of Reference** **– External Audit of GOAL HAITI 2020**

Reference PAP-FIN-983

GOAL is an International humanitarian agency dedicated to alleviating the suffering of the poorest of the poor, for over forty years. GOAL has responded to natural and manmade disasters in the developing world, implementing relief and rehabilitation in twelve developing countries.

GOAL is looking for an audit firm registered in Ireland and/or England, with a network of international branches or affiliates for a framework contract for 3 years’ audits activities for GOAL HAITI.

**Objectives of the Audit (Interim and Annual)**

The financial year for GOAL is a twelve month period starting 1st January and ending 31st December. An interim statutory audit is conducted for the 8 month period to 31st August to be performed early/mid-October, and the annual statutory audit is conducted at the beginning of February following the financial year end. Audited consolidated financial statements are required for statutory purposes for the Group statutory reporting in Ireland. Each year the Group consolidated financial statements are published in hard copy and uploaded on to the GOAL website.

The purpose of the interim audit is to enable the auditor to perform detailed planning and control procedures on site which will overall improve efficiency throughout the total period. The ultimate objective is to ensure that the Field Organisation has completed and signed their 2020 financial statements by 31st March 2021. The interim audit will also enable the auditors to undertake their risk assessment review of the control environment and conduct a significant sample of testing on the Income Statement in advance of year end.

**Audit Scope**

To audit GOAL Haiti, financial statements which will be part of GOAL Group audit for which Deloitte, Dublin will be the lead auditors. This part will be conducted based on the brief provided by GOAL, Dublin; it will be made available to the auditors prior to their commencement of the assignment.

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**Annual Audit**

To audit GOAL Haiti financial statements which will be part of GOAL Group audit for which Deloitte, Dublin will be the lead auditors. This part will be conducted based on the brief provided by GOAL, Dublin; it will be made available to the auditors prior to their commencement of the assignment.

* Audit the Financial statements of GOAL Haiti
* Verification of closing cash balance and stock as on 31/12/2020
* Checking of authenticity of vouchers and basis for an appropriate sample of transactions for the period of the audit, as per the books of accounts.
* Verifying the entries thereof into the correct account heads and rectification if any material discrepancy arise thereof.
* Verifying of journal entries ensuring adherence to satisfactory accounting system in relation to accrual basis.
* Recommend necessary entries to this effect if material
* Verification of Fixed assets and depreciation schedule.
* Detailed testing of **Donations in Kind**
* Verification of necessary reports of financial statements including notes to financial statements from the books of accounts (SAGE) in the format as suggested by GOAL, Dublin. i.e. in Euro.
* Verifying the correctness and authenticity of financial statements in the format as suggested by Dublin.
* Detailed transaction testing on payroll.
* A detailed audit planning process to include risk assessment and fraud assessment
* A review of the control environment
* Issue of Management letter, if appropriate.

Final Audit reports as per Goal format

These can be discussed further at the briefing meeting.

**Process to be undertaken and GOAL HAITI expectations:**

Once the audit is formally commissioned, the Audit representative will meet the GOAL HAITI finance team to brief them regarding the timeframe and their requirements in relation to all documentation and access to information.

GOAL HAITI in turn will ensure all requested information and documentation is readily available.

Audit firm will ensure that a team of experienced staff, preferably with NGO audit experience, will undertake the assignment.

It is expected that the entire audit team will be briefed about GOAL and its work in GOAL HAITI prior to undertaking the assignment. In case any briefing from GOAL is required in this regard, this should be requested prior to the audit.

As GOAL HAITI finance team are extremely busy, it is important that the audit team is aware of the following:

* All documentations, information required to facilitate the audit will be made available, however prior notification is required.
* The GOAL HAITI Finance team will facilitate the auditors as best they can. However, in light of GOAL’s ongoing work commitments, the finance team will appreciate if all queries and/or clarifications are sought based on the timeframe agreed during the briefing meeting, and that all information requirements are notified well in advance. This will facilitate both GOAL and the auditors to meet their respective agendas.
* Access to GOAL HAITI office is restricted to working hours 8:00 am to 5:30 pm (This may change in light of security protocols)
* GOAL HAITI office is not accessible on weekends or holidays as per the attached schedule.

On completion of the audit a review meeting will be held at the GOAL HAITI office with the audit representative and the GOAL HAITI finance team together with the Country Director if necessary.

All copies of the reports as submitted to Dublin will be shared with GOAL HAITI.

**Requirements**

* Registered auditors in Haiti and with a network of international branches or affiliates
* Sufficient staff of the required calibre to ensure a quality audit is carried out within the desired timeframe
* Demonstrable experience leading a group audit, where component audits are carried out by auditors not linked to the lead auditor 2 certificates of completion in the last 2 years.
* Experience auditing large international or national charitable organisations ask 3 proof/ certificate of completion in the last 2 years.
* A proposed audit plan and fee proposal expressed in USD’s
* Provide 2 relevant references

**Dates of Engagements**

We estimate that the time required for the Final audit should be approximately 2-3 week and should commence early to early 1st March 2021.

**Timeframe**

Detailed audit fieldwork to commence early 1st March 2021, with any outstanding queries/items to be resolved and the signed financial statements to be completed by 3**1st March 2021.**

***Tenders as well as requests for Clarifications should be submitted as stated to the ‘Request for Quotations’ document***