

**TERMS OF REFERENCE**  
**Plan International Haiti**  
**Donor Audit FAD HTI100250**

**I. INTRODUCTION**

An agreement was made between Plan International Haiti and **Audit firm name** for an audit of the FAD **HTI100250**, "Haiti 2024 Acute Crisis Joint Response". The audit is scheduled from September 30, 2024 with finalisation by November 22, 2024.

This audit covers expenditure made by Plan International **Haiti** (and any local implementing partners) on the activities funded by the NLNO grants from 29/04/2024 to 28/10/2024. The audit conclusions will be based on the tests undertaken to verify that the information reported in the reports, (both financial and narrative), that have been submitted to the NLNO, is accurate.

**II. AUDIT OBJECTIVES**

The audit objective is to provide an independent and objective opinion on the extent that grant funds were expended for the purpose that they were provided and in line with donor requirements. The auditor will be guided by the audit protocol of the Dutch Relief Alliance from 31 May 2023. The auditor must establish that the transactions as accounted for in the financial statement comply with the framework mentioned under paragraph 1.2. The audit must be carried out in accordance with the requirements laid down in this Audit Protocol and with the relevant auditing standards.

**III. AUDIT SCOPE**

This audit covers expenditure made by Plan International **Haiti** (and any local implementing partners) on the activities funded by the Netherlands National Organisation (NLNO) grant from 29/04/2024 to 28/10/2024 whose back donor is Dutch Relief Alliance (DRA). The audit scope will cover the following areas as outlined in the audit protocol:

No.	Description
1	i) Authorisation of payments ii) Perform detailed testing on grant expenditure by both Plan International <b>Haiti</b> and, where applicable, implementing partners. This includes ensuring the expenditure took place, there was appropriate regard to obtaining value for money in terms of economy and effectiveness, and that the goods and services were provided iii) Ensure that expenditures are clearly attributable to the project and its recognised purpose.
2	Attribution of direct and indirect programme costs.
3	Compliance with procurement procedures as laid down in the framework of Humanitarian Aid Actions financed by the European Union (ECHO).
4	Adequate administrative processes to comply with the applicable legal framework for reporting.
5	Confirm existence of projects and output delivery through: project visits (where possible) monitoring reports and project completion reports.
6	Comment on the internal control systems at Plan International <b>Haiti</b> pertaining to this contract.
7.	Ensure Annex 2a of the DRA audit protocol is produced as a separate written report which includes: i) the date of the grant agreement in the opinion.

No.	Description
	<p>ii) the financials using the DRA financial report template as submitted to and approved by NLNO, which includes the total expenditures as well as the expenditures per sector and support costs. The auditor must fill in and sign "Annex 2a", a separate written report, and include it in the audit report.</p> <p>iii) A management signed Letter of Representation (LOR) from Plan International <b>Haiti</b> including the compliance with the article of the grant decision that states: <i>"You may not offer to or accept from third parties anything of any kind whatsoever, if this could be interpreted as an illegal or corrupt practice. Such practices may provide grounds for the withdrawal of this decision or part thereof"</i>.</p>

#### IV. PLAN OF WORK

The proposed timetable of events is:

What	When
Notification of audit	August 7th, 2024
Planning week and coordination with CO audit focal point	September 23, 2024
Opening meeting	September 30 2024
Start of testing	October 07, 2024
Arrival in country (if applicable)	Sign Local Audit
Completion of testing	October 25, 2024
Departure from country (if applicable)	Local Audit
Submission of preliminary draft audit report to CO	October 30, 2024
Closing meeting with the CO	October 31, 2024
Submission of updated draft audit report to CO	November 08, 2024
Submission of 2nd draft audit report to NLNO and CO	November 15, 2024
Issue of agreed and signed final report	November 22th, 2024