



CALL FOR TENDERS – FINANCIAL AUDIT: FKZ and the U.S. Department of State (formerly known as USAID).

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### **1. Purpose of the Assignment**

Fondasyon Kole Zepòl (FKZ) invites qualified and independent audit firms to submit proposals for the external audit of financial statements for fiscal years 2024 and 2025.

The selected audit firm shall be required to conduct two distinct audit engagements, delivered by the same audit firm:

1. Institutional Audit of Fondasyon Kole Zepòl (FKZ)
2. Project-Specific Audit of the US Department of State-funded project(s) (June 2024-December 2025)

Each engagement must result in a separate audit report, in accordance with the applicable standards and donor requirements.

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### **2. Background of the Organization**

Fondasyon Kole Zepòl (FKZ) is a Haitian non-profit organization implementing multi-year development and humanitarian programs, financed through bilateral donors, international NGOs, and foundations. FKZ manages both institutional funds and restricted donor-funded projects, including USAID/BHA awards.

The Foundation operates on a calendar fiscal year (January 1 – December 31) and maintains its accounting records in USD and HTG using Sage 300 ERP.

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### **3. Scope of Work**

The audit firm shall perform the following:

#### **3.1 Institutional Audit – Fondasyon Kole Zepòl**



Audit of FKZ's consolidated financial statements for:

- FY 2024 (year ended December 31, 2024)
- FY 2025 (year ended December 31, 2025)

Including:

- Statement of Financial Position
- Statement of Activities
- Statement of Cash Flows
- Notes to the financial statements

### **3.2 Project Audit – Department of State f/k/a USAID/BHA**

Audit of USAID/BHA-funded project(s) for the fiscal years 2024-2025, in accordance with:

- USAID/BHA audit requirements
- Applicable donor regulations and guidelines

This audit must be separate from the institutional audit and result in a stand-alone audit report.

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## **4. Audit Standards**

- Institutional audit: International Standards on Auditing (ISA)
- USAID/BHA audit: ISA plus USAID/BHA-specific audit requirements

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## **5. Key Audit Areas**

The audits shall include, but are not limited to:

- Revenue recognition and grants receivable
- Deferred revenue and donor advances
- Restricted vs. unrestricted funds



- Internal controls and compliance
- Bank and cash management
- Procurement, payroll, and indirect cost allocations
- Donor confirmations and financial reporting alignment

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## 6. Deliverables

The audit firm shall provide:

1. **Two separate audit reports per fiscal year:**
  - Institutional audit report (FKZ)
  - USAID/BHA project audit report
2. **Management Letter** covering:
  - Internal control weaknesses
  - Compliance issues
  - Practical recommendations
3. **Audit presentation** to Management and the Audit & Finance Committee (if requested)

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## 7. Timeline (Indicative)

- Audit planning: Within 2 weeks of contract signing
- FY 2024 audit fieldwork: 2025
- FY 2025 audit fieldwork: 2026

Final audit reports:

- Draft Department of State /USAID no later than 22 mars 2026
- Final Foundation report no later than June 2026



Exact dates will be agreed upon during contract negotiation.

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## **8. Auditor Qualifications**

The audit firm must demonstrate:

- Proven experience auditing NGOs and donor-funded projects
  - Specific experience with USAID/BHA audits
  - Capacity to conduct institutional and project audits concurrently
  - Independence and compliance with professional ethics standards
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## **9. Reporting and Coordination**

The audit firm will report to:

- Executive Management of Fondasyon Kole Zepòl
- Dos Devkap management
- Audit & Finance Committee

The firm must ensure clear segregation of audit opinions between the institutional audit and the USAID/BHA audit.

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## **10. Confidentiality**

All information obtained during the audits shall be treated as strictly confidential and used solely for audit purposes.

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## 11. Contract and Fees

- One audit firm will be selected for both engagements
- Fees must be presented separately for:
  - Institutional audit
  - USAID/BHA project audit
- A single contract may be executed, with clearly defined deliverables per audit

## Submission Requirements

Interested auditors must submit the following:

- A detailed methodology and work plan.
- Relevant qualifications and experience.
- CVs of the proposed audit team.
- Legal and tax compliance certificates.
- Proposed timeline and estimated costs.

Complete proposals must be submitted no later than **February 4, 2025, at 3:00 p.m.** to the following email addresses: [fkzprocurement@fonkoze.org](mailto:fkzprocurement@fonkoze.org) ; [sbelmont@fonkoze.org](mailto:sbelmont@fonkoze.org) ; [gjoseph@fonkoze.org](mailto:gjoseph@fonkoze.org) ;