

Recrutement d'une firme pour audit financier

Port-au-Prince, le 22 janvier 2026
Référence : PR679967

Période de mise en œuvre : du 1er septembre 2024 au 31 décembre 2025

Partenaires: PRODEV & SIKSE

Montant du budget: 15,265,483 NOK (équivalent à environ 1,525,000 USD)

DATE LIMITE DE SOUMISSION : 16 février 2026

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Le document de description détaillé (TDR) en annexe

Save the Children Norway

Award Audit Instructions

End of award - Audit report

These instructions are for audit firms performing award and year end audits and also audit firms performing partner audits.

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1 Overview of Award Audit Procedures Instructions

1.1 Purpose

The purpose of these Audit Instructions is to provide the lead audit firm (KPMG) of Save the Children Norway (SCN) with sufficient audit evidence regarding the expenses incurred on a specific award to enable the lead auditor to issue the following:

- ISA 805 opinion on the award with SOF 57801747 financed by FRI with implementation period from 01.09.2024 to 31.12.2025.

1.2 Materiality (ISA 320)

Materiality shall be calculated as 1,85 % of total expenditures or less for the award/SOF, and performance materiality cannot exceed 75 % of materiality. Please note that the same level of materiality should be applied to classification errors as to other types of errors.

2 Summary of work to be performed by the auditor

Your procedures will include, but not be limited to:

- Perform a minimum substantive procedure as specified in Appendix 1, including a comparison of actual expenses against the budget as set out in the Fund Summary in AMS for the SOF.
- Confirm that
 - “Partner expenditure audit summary form” is complete and has been properly prepared by the Country Office, by completing the ISRS 4400 procedures template agreed upon in Appendix 6.
- All ***significant sub-awarded partner implemented expenditures*** funded by Save the Children Norway (SCN) have been audited either through:
 - an external audit of the local partner organisation covering the relevant period and specifying the Save the Children Norway funded expenses per award/SOF in the Notes or
 - a specific sub-award or audit of the expenses funded by the award(s) listed above performed by another external auditor

- or, you as the local SCI CO/award appointed auditor have included the partner expenses in your sample when performing the audit of the respective SOFs or
- Combination of the 3 above points

Significant is set to 10 % or more of the award funded by Save the Children Norway, per sub-awarded partner, per year.

However, in cases where there are many small sub awards, make sure that at least 80 % of all award expenditures are included in the population from which expenditures are sampled.

- You as the local SCI CO / award appointed auditor must obtain an understanding of whether the partner auditor understands and comply with relevant ethical requirements, is independent and competent and that you will be able to be involved in the work of the partner auditor to the extent necessary to obtain sufficient appropriate audit evidence.
 - The audit team needs to comply with Norwegian independence regulations. Confirming your independence through <C.01> (Confirmation - Compliance with Instructions; Ethics & Independence Requirements; Professional Competence; and Involvement in Risk Assessment) will be viewed as a confirmation of your compliance with Norwegian independence regulations. Please refer to attachment <C.01> to these instructions. This is a summary of the Norwegian independence rules.
- Partner audit is **not** needed for partner expenditures where the local partner gets their expenses **refunded** from the CO based on detailed original supporting documentation, and the supporting documentation for the expenditures then stays with the CO.
- An assessment of the internal controls and the fraud awareness at the CO, filling out the questionnaire in Appendix 4
- Obtaining a written representation letter from CO management.
- Issuing an ISA 805 audit report on the reported expenditures charged to the award, in **donor currency**.

3 Reporting

Your report will be used by the auditor of SCN, in performing their audit work to be able to issue an ISA 805 on the total of the award, and by SCN, in order to comply with the donor reporting requirements.

All reporting, especially management letter issues and modifications in your audit opinion, needs to be agreed with CO management in advance of issuing final reporting to CO management and member auditors.

The following matters should be reported **immediately**:

- problems in complying with any of the terms set out in the audit instructions or if reporting deadlines are likely to be missed.
- material issues, including significant internal control weaknesses either at the CO or in the partner organization.
- details of improper or questionable transactions or unauthorized transactions with Country Director and/or related parties.
- any identified act of fraud, corruption and serious negligence regardless of materiality.
- other issues that might result in a qualification of your audit opinions.

Communication and reporting process and timetable

Date	Key deliverable	Reference
15.11.2025	Confirmation of compliance with instructions and independence	 Appendix – Award Audit Instructions C  Appendix – Initial Ethics and Independence
15.03.2026	<p>Financial report (s) in donor currency on the expenses charged to the award (s) listed above.</p> <p>The Financial report(s) produced by the CO shall include all <u>expenses</u> covered by the award/SOF for the implementation period and should be comparable to the budget lines as set out in of the Funds Summary for the applicable award SOF.</p> <p>The Financial report can be a Financial Statements for the CO as long as the awards listed above are separated in notes of the statements.</p>	
15.03.2026	Draft “Partner expenditure audit summary” form completed by the CO	Appendix 6
15.03.2026	Representation letter from the CO, including summary of audit differences.	Appendix 5
15.03.2026	Evaluation of internal financial controls and fraud awareness – single report covering what is funded by Save the Children Norway in the country office.	Appendix 4
15.03.2026	Management letter – single report covering what is funded by Save the Children Norway. Or an explicit confirmation that this is not applicable and that there are no significant findings.	Appendix 3
15.03.2026	ISA 805 audit opinion per award/SOF on the reported expenditures charged to the award, in donor currency.	Appendix 2

15.04.2026	Final “Partner expenditure audit summary” form completed by the CO and Signed ISRS 4400	Appendix 6
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All reporting should be scanned as pdf files, sent to SCI CO.

4 Representation letter

You should obtain a written representation letter from CO management as it relates to the audit procedures you are performing. **Appendix 5**. If applicable a summary of audit differences should be attached to the representation letter to ensure that these have been agreed with local management.

5 Fee arrangements

Fees for the audit procedures to be performed should be agreed locally with CO management and should be charged to the award based on an appropriate allocation (e.g. actual spend).

For KPMG offices all engagements should be approved through Sentinel.

6 Audit team and key contacts

Appendices

Appendix 1

Minimum audit procedures - Substantive Testing

Below is the list of minimum substantive testing that must be performed by CO auditors in order to ensure compliance with donor requirements.



Minimum audit
procedures - Substa

Appendix 2

Independent audit report



Appendix 3

Summary of Control Deficiencies and summary of audit differences

Please use the attached format or report with the same information in your own format.



Summary of control
deficiencies.xlsx



Summary of audit
misstatements.xlsx

Appendix 4

Evaluation of internal financial controls and fraud awareness



Evaluation of internal
controls and fraud aw

Appendix 5

Management representation letter



Representation
letter.docx

Appendix 6

Partner expenditure audit summary and ISRS 4400

