**

**Consultant – Audit of “A-05870 - DRA IV: Afghanistan Joint Response.” Providing**

**Assistance To Protracted Crisis Joint Response In Afghanistan. “A-06070 - DRA IV Additional fund ” Country Crisis Joint Response Additional fund Afghanistan.**

1. **Background**

**Oxfam:**

Oxfam has been involved in Afghanistan since 1961-‘62, with an in country presence since 1990. Oxfam initially started supporting partner organisations and from 1990 Oxfam worked with partners and also implemented emergency relief and development activities directly, including WASH agriculture, livelihoods, governance, gender, and Oxfam has always played a key role in advocacy and campaigning. Oxfam is a global leading aid, development, and campaigning charity with a worldwide reputation for excellence with over 70 years of experience within about 90 countries.

**Project:**

Oxfam has implemented Afghanistan Joint Reponses project- Dutch Relief Alliance (AFJR-DRA IV) as part of DRA IV consortium, Oxfam implemented the project in collaboration with two national Afghanistan NGO, Afghan Development Association (ADA) and New Consultancy and Relief Organization (NCRO). The project provided cash assistance, livelihood and Wash assistance to conflict effected, returned IDPs, cross border returnees and host communities in Kunduz province and also cash and livelihood assistance to cross border returnees, drought effected and host communities in Nangarhar province. The entire project duration was twelve months started on 1st of January 2019 and end on 31st of December 2019.

Oxfam has also implemented Afghanistan Joint Reponses project- Dutch Relief Alliance (AFJR-DRA IV Additional fund) as part of DRA IV additional fund consortium, Oxfam implemented the project in collaboration with a national Afghanistan NGO, Afghan Planning Agency (APA). The project provided Cash assistance and in the Helmand province, and the entire project period was six months started on 1st of July 2019 and ended on 31st of December 2019.

**Consultancy Specific Objectives:**

This audit will cover the Afghanistan both projects activities and expenditures incurred here in Afghanistan.

These terms of reference address the requirement for external audit of financial statements of DRA IV and DRA IV Additional fund projects for the entire projects life, the current audit period is from 15th of February 2020 – 28th of February 2020.

External Auditor will have to present the project audit report to the Oxfam office in Kabul.

**Deliverable/outputs of Consultancy:**

### Audit Report

* The audit report should clearly indicate the auditor’s opinion.
* The auditor should also consider and follow the audit protocol of MOFA (Dutch Ministry of Foreign Affairs)

### Management Letter

The management letter should cover the following topics/issues:

* A general review of project progress and timeliness in relation to progress milestones and the planned completion date. This is not intended to address whether there has been compliance with specific covenants relating to specific performance criteria or outputs. However, general compliance with broad covenants such as implementing the project with economy and efficiency might be commented upon, but not with the legal force of an audit opinion.
* An assessment of the project's internal control system with equal emphasis on (a) the effectiveness of the system in providing the project management with useful and timely information for the proper management of the project and (b) the general effectiveness of the internal control system in protecting the assets and resources of the project.
* A description of any specific internal control weaknesses noted in the financial management of the project and the audit procedures followed to address or compensate for the weaknesses. Recommendations to resolve/eliminate the internal control weaknesses noted should be included.

**Proposed Timeline:**

A draft audit report should be submitted by 6th March 2020 and a final signed audit report with certified statements and a management letter and the financial statements for the project financial year will be made available no later than 15th of March 2020.

**Fees**

Payment for the consultancy will be made as per agreed instalments. An invoice must be submitted for all payments. All payments under the agreement will be made through account payee cheques / bank transfers.

**Key responsibilities of the Consultant:**

* The audit includes verification of the mathematical accuracy and checking of the expenditure reported by the Oxfam – Novib to the donor amounting for both projects to the (EUR 902,351 and EUR 188,473 Total of EUR 1,090,824 Estimated – Expenditures incurred)
* Checking of utilisation of funds.
* Verification of procurements related to the project.
* Reconciliation of expenditure with the detailed accounts and with the budget of the operation.
* Verifying project’s income received from donor.
* Producing the revised consolidated audited accounts and management letter in line with the audit requirement.
* Producing a management letter based on the findings and recommendations for the audit team.

**Skills and Competencies:** *(E) = Essential (D) = Desirable*

* Auditor should be a legal organization according to Afghanistan Law. (E)
* The auditor must be completely impartial and independent from all aspects of management or financial interests in the entity being audited. The auditor should not, during the period covered by the audit nor during the undertaking of the audit, be employed by, serve as director for, or have any financial or close business relationships with any senior participant in the management of the entity. (E)
* Ability to identify and solve problems (E)
* Ability to work in teams in a consultative process (E)
* Ability to gather and evaluate evidence (E)
* Ability to present, discuss, and at times defend views effectively through formal, informal, written, and spoken communication
* Experience with NGOs Financial System and ways of working (D)
* At least 7 years experience in conducting the audits (E)
* Sympathy with the aims and objectives of Oxfam’s charity work (E)

HOW TO APPLY:

Individuals/ company/organisations interested in the assignment are requested to submit detailed financial and technical proposal, including experience, skills, brief methodology addressing the terms of reference by email to: jobs.afghanistan@oxfam.org and CC beheshta.rahimy@oxfam.org  no later than February 01, 2020.