

ACBAR



اکبر

اداره هماهنگی کمکهای بشری و انکشافی برای افغانها دافغانانو لپاره د بشری او پرمختیایی مرستو د همغږی اداره

Agency Coordinating Body for Afghan Relief and Development

Terms of Reference (ToR)

Subject: Internal audit of ACBAR on quarterly basis

1. Background:

Agency Coordinating Body for Afghan Relief and Development (ACBAR) was created in August 1988, in response to the demand from the many aid agencies and their international donors for a coordinated approach to humanitarian assistance in Afghanistan and for Afghan refugees in Pakistan. ACBAR moved its head office to Kabul in 2002 and currently has 5 regional offices in Jalalabad, Mazar-i-Sherif, Herat, Kandahar and Kunduz.

ACBAR has 152 NGO members, both national and international, working in all sectors of humanitarian assistance and development in Afghanistan and provides a platform for sharing information and knowledge as well as lobbying and advocacy with government, UN and donors.

Vision:

Effective NGOs, Stronger Communities

Mission:

To provide an efficient platform for members to carry out effective humanitarian, development and peacebuilding activities in Afghanistan

Values:

The NGO Code of Conduct is a set of shared norms, principles and values to demonstrate the legitimacy and accountability – developed by ACBAR, AWN, ANCB and SWABAC – that aims to guide the NGO conduct in Afghanistan. Below are ACBAR's six general principles as promoted by the NGO Code of Conduct.

Moreover, in ACBAR's Statute of Operations, the following values support the six general principles:

- Commitment and Excellence
- Social and Economic Justice
- Accountability and Transparency
- Empowerment and Collaboration
- Compassion and Empathy
- Innovation and Sustainability

ACBAR



اکبر

اداره هماهنگی کمکهای بشری و انکشافی برای افغانها دافغانانو لپاره د بشری او پرمختیایی مرستو د همغږی اداره

Agency Coordinating Body for Afghan Relief and Development

2. STATEMENT OF WORK / OBJECTIVE:

ACBAR needs to audit its operations on quarterly basis by a qualified and professional auditor introduced by Audit Company. The audit will be carried on on quarterly basis in ACBAR, the auditor will be required to visit ACBAR office for a week in each quarter to audit the whole operations and provide technical assistance and guidance to ACBAR staff, in order to add value and improve our operations by bringing a systematic and disciplined approach to the effectiveness of risk management, control, and governance processes.

3. Timeline:

The auditor will be asked to pay one week (or as much as needed) visit to ACBAR office in each quarter.

4. SCOPE OF WORK

ACBAR requests to do the internal audit of its projects and its own income in each quarter. The auditor will be asked to:

- Perform and control the full audit cycle including risk management and control management over operations' effectiveness, financial reliability and compliance with all applicable directives and regulations
- Check cash management and the accuracy of the cash balance monthly basis and report findings.
- Obtain, analyze and evaluate accounting documentation
- Check the procurement procedure complies with the ACBAR rules and polices.
- Check the asset management and report for any finding or misuses and make recommendation for on necessary system or policy development.
- Review tax payment documents that tax payment made by ACBAR are according to the applicable Afghan laws and regulations
- To establish and monitor the achievement of organizational objectives.
- Prepare and present reports that reflect audit's results and document process
- Act as an objective source of independent advice to ensure validity, legality and goal achievement
- Identify gaps and recommend risk aversion measures and cost savings
- Document process and prepare audit findings memorandum

5. Brief description of current projects:

I. Project title:

Capacity Building for Local Non-governmental Organizations "ACBAR Twinning Program 2"

Project description:

ACBAR



اکبر

د افغانستان لپاره د بشري او پرمختیایي مرستو د همغږی اداره

اداره هماهنگی کمکهای بشري و انکشافی برای افغانها

Agency Coordinating Body for Afghan Relief and Development

The Twinning Program 2 is a 4 year and 8 month capacity building program funded by DFID with the aim of building the capacity of National NGOs (NNGOs) through training, mentoring and cooperative activities in partnership with ACBAR's International NGO (INGO) and National NGO (NNGO) members which have been accepted as Advisors to the program. ACBAR and the Advisors work to improve the NNGO's humanitarian capabilities through training, meetings, field visits, mentoring and cooperative activities. This report summarizes the DFID funded ACBAR Twinning Program 2 progress from October 1st, 2019 – December 31st, 2019.

II. Project title:

WHH: Enabling Civil Society - Enhancing Effectiveness, Accountability and Perception of Civil Society Actors in Afghanistan

Project description:

This project, proposed by WHH and ACBAR, builds on ACBAR's decades of sustained efforts. ACBAR's fundamental objective is to serve the Afghan civilian population and their emancipation in the spirit of the Universal Declaration of Human Rights. In the past, ACBAR's members have been able to maintain their operational activities despite the difficult environment, which is partly due to ACBAR's tireless efforts. The overall objective of the projects is that key political figures, stakeholders and beneficiaries perceive civil society of Afghanistan as legitimate, transparent and effective actors in humanitarian and development assistance. To achieve this goal ACBAR will initiate activities to enhance the accountability of member NGOs by establishing Complaint Response Mechanism. ACBAR expands its presence and increase its membership. A fact-based and rights-based approach would serve as an overarching and integrated framework for all advocacy activities in the relief and development sector. The accountability processes of internal systems of ACBAR members will be promoted through capacity building training in provincial level.

III. Project title:

ACSSI: Afghanistan Civil Society Support Initiative

Project description:

There are 5,450 registered civil society associations with the Ministry of Justice and 2347 NGOs registered with the Ministry of Economy in Afghanistan. In order to have a strong and vibrant civil society it is important to provide professional development and training of individuals working in civil society organizations in Afghanistan. The low level of education in the country means that many staff in CSOs/NGOs may have practical experience but very limited theoretical and professional knowledge. Regular opportunities for continued professional development of NGO staff during their working career are extremely important. Many national CSO/NGOs cannot provide professional development as they do not have budgets for this within their programs, so training provided by ACSSI is valued by many participants

ACBAR



اکبر

اداره هماهنگی کمکهای بشری و انکشافی برای افغانها دافغانانو لپاره د بشری او پرمختیایی مرستو د همغږی اداره

Agency Coordinating Body for Afghan Relief and Development

for this reason. It is clear that turnover of staff is high in CSOs/NGOs as individuals move to other jobs or other provinces, but the skills that they acquire through ACSSI project help them in their future employment and serve to improve the general human resource development of the country.

IV. **Project title:** ACBAR own income

Project description:

ACBAR has two types of income. One from the membership fee collected from the members and other is the fee generated from the advertisement in our website.

6. Minimum Eligibility Requirement:

The consultancy that introduces the internal auditor must have the bellow capabilities:

- Proven working experience as Internal Auditor or Senior Auditor
- Ability to manipulate large amounts of data and to compile detailed reports
- Proven knowledge of auditing standards and procedures, laws, rules and regulations
- High attention to detail and excellent analytical skills
- Sound independent judgement
- Master degree in Accounting/Finance or equivalent

7. INSTRUCTIONS FOR SUBMISSION OF DOCUMENTS:

- Provide a detailed narrative proposal
- Provide a budget proposal (Fee) in USD
- Provide personal bio of the auditor (CV)
- Provide complete address, phone number and email address of the company introducing the auditor
- Tax is applicable according to the Afghanistan taxation Law

8. Electronic Submission:

Please submit your proposal and required documents via email to: applications1@acbar.org and financemanager@acbar.org, and the subject line should be the position and vacancy number.