



ANNEX A

TERMS OF REFERENCE FOR PROJECT AUDIT

I. Introduction

IOM obtained a voluntary contribution of 1,9 million SEK (one million nine hundred thousand Swedish Krona) from the Government of Sweden to finance a project entitled “Providing Life-Saving Transportation Assistance for Burundian Refugees in Tanzania”. The project implementation period was from 17 November 2016 to 16 March 2017.

The purpose of the project was to provide safe transport from the border entry points, ensure all refugees underwent pre-departure medical screening and received any necessary basic medical assistance, and to provide family reunification movements as well as relocation movements to decongest the camps.

The overall objective was to contribute to the overall inter-agency Burundi refugee response in Tanzania. The project was undertaken in three main locations, namely Dar es Salaam, Kigoma, and Kibondo, in Tanzania. In total, 83 (eighty-three) transactions were recorded in the accounts for this project.

IOM wishes to engage the services of an audit firm for the purpose of auditing this project, as stipulated in the agreement between IOM and the Government of Sweden. The audit shall be carried out in accordance with international audit standards issued by The International Auditing and Assurances Standards Board (IAASB). The audit shall be carried out by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant) in Dar es Salaam, Tanzania.

II. Objectives and scope of the audit

The auditor shall use ISA 805 as basis for the risk assessment.

- Audit the financial report for the period from 17 November 2016 to 16 March 2017 as submitted to the donor, and express an audit opinion according to ISA 805 on whether the financial report of the project submitted to the donor is in accordance with IOM’s accounting records and agreed budget.

- Examine, assess and report on compliance with the terms and conditions of Articles 5 through 7 of the Agreement signed on 19 September 2013 and amended on 25 July 2014 (1st amendment), 21 July 2015 (2nd amendment), and on 30 June 2016 (3rd amendment) and applicable laws and regulations.



- The auditor shall examine on a test basis that there is supporting documentation related to reported expenditure. The size of the test shall be based on the auditor's risk analysis and that should be stated in the report. The auditor shall report the identified amount in case there is any missing supporting documentation.

- The auditor shall submit an audit memorandum/management letter after review of the draft by IOM Tanzania, which shall contain the audit findings made during the audit process. The audit memorandum/management letter shall state which measures that have been taken as a result of previous audits and whether measures taken have been adequate to deal with reported shortcomings.

III. Audit certificate/ report/ memorandum/ management letter

The report shall contain details regarding the audit methodology and the scope of the audit.

The report shall contain an assurance that the audit was performed in accordance with international standards and by a qualified auditor.

The report shall contain the responsible auditor's signature (not just the audit firm) and title.

The auditor shall make recommendations to address any weaknesses identified. The recommendations should be presented in priority.

The report shall not exceed 20 (twenty) pages, be written in English and be presented to IOM Dar es Salaam in 4 (four) copies and 1 (one) digital PDF, within 2 (two) weeks of the audit visit.

Please submit your bid to IOM Tanzania Quotations Submission: IOMTZQS@iom.int, no later than by June 22th, 2017

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