

## Terms of References for Annual Audit

### I. Introduction

Brief background information:

Solidar Suisse is a Swiss non-profit organization which campaigns worldwide for decent work and democratic participation and implements humanitarian action. The NGO has been involved in international cooperation for more than 80 years and builds on long experience and institutional expertise in both development cooperation and humanitarian action. Solidar Suisse was founded by the Swiss Federation of Trade Unions and the Social Democratic Party as Swiss Labour Assistance in 1936. Organized as an association, the bulk of our membership consists of collective members and several thousand single members. Solidar Suisse is a member of SOLIDAR, a European network of more than 60 Civil Society Organisations (CSOs) working to advance social justice in Europe and worldwide. We are a partner of Alliance Sud, the Swiss alliance of some of the largest NGOs active in International Cooperation

Solidar Suisse wishes to engage the services of an audit firm for the purpose of auditing the two phases project **I. Emergency Response to Ukrainian refugees** and **II. Humanitarian Assistance for Refugees from Ukraine in Romania**. The first project was implemented by two partners in Romania while the second project is also involved a third partner in Romania.

The audit shall be carried out in accordance with international audit standards issued by the International Organization Federation of Accountants (IFAC) according of the Terms of Reference (ToR) of the Swiss Federal Department of Foreign Affairs (FDFA) by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant).

### II. Objectives and scope of the audit

Audit the Financial report for period “01.06.2022 – 30.06.2023” that shall be done per calendaric year and express an audit opinion according to ISA 800/805 on whether the financial report of the above mentioned project submitted to the donor, is in accordance with Solidar Suisse accounting records and the donor requirements for financial reporting, and whether the Country rules and regulations have been respected accordingly.

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.

### III. The reporting

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

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

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

The auditor shall submit an audit memorandum/management letter, which shall contain the audit findings made during the audit process. It 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.

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

The reporting shall, be written in English and be presented to Solidar Suisse in 4 copies and one digital for onward transmission to donor, within 10 days after the last visit. Not later than 20 March 2023!

Deadline for application is: **9 Feb 2023 at 16:00**

For more information, please contact [info@solidar-suisse-kos.org](mailto:info@solidar-suisse-kos.org)

The application shall be sent via email at: [info@solidar-suisse-kos.org](mailto:info@solidar-suisse-kos.org)