**TERMS OF REFERENCE**

**Plan International Sudan** ACJR SDN100442 (Project) and SDN100443 (Joint budget) with a deadline of **31st March 2025**.

1. **INTRODUCTION**An agreement was made between Plan International Sudan and Audit firm name for an audit of the FAD SDN100409”. The audit is scheduled from 15 Jan 2025 with finalisation by 31 March 2025.

This audit covers expenditure made by Plan International Sudan (and any local implementing partners) on the activities funded by the NLNO grants from 1/01/2024 to 31/12/2026. The audit conclusions will be based on the tests undertaken to verify that the information reported in the reports, (both financial and narrative), that have been submitted to the NLNO, is accurate.

1. **AUDIT OBJECTIVES**

The audit objective is to provide an independent and objective opinion on the extent that grant funds were expended for the purpose that they were provided and in line with donor requirements. The auditor will be guided by the audit protocol of the Dutch Relief Alliance from 31 May 2023. The auditor must establish that the transactions as accounted for in the financial statement comply with the framework mentioned under paragraph 1.2. The audit must be carried out in accordance with the requirements laid down in this Audit Protocol and with the relevant auditing standards.

1. **AUDIT SCOPE**

This audit covers expenditure made by Plan International Sudan (and any local implementing partners) on the activities funded by the Netherlands National Organisation (NLNO) grant from **Jan 2024 through to December 2024** whose back donor is Dutch Relief Alliance (DRA). The audit scope will cover the following areas as outlined in the audit protocol:

| **No.** | **Description** |
| --- | --- |
| 1 | i) Authorisation of paymentsii) Perform detailed testing on grant expenditure by both Plan International Sudan and, where applicable, implementing partners. This includes ensuring the expenditure took place, there was appropriate regard to obtaining value for money in terms of economy and effectiveness, and that the goods and services were providediii) Ensure that expenditures are clearly attributable to the project and its recognised purpose. |
| 2 | Attribution of direct and indirect programme costs. |
| 3 | Compliance with procurement procedures as laid down in the framework of Humanitarian Aid Actions financed by the European Union (ECHO). |
| 4 | Adequate administrative processes to comply with the applicable legal framework for reporting. |
| 5 | Confirm existence of projects and output delivery through: project visits (where possible) monitoring reports and project completion reports.  |
| 6 | Comment on the internal control systems at Plan International Sudan pertaining to this contract. |
| 7. | Ensure Annex 2a of the DRA audit protocol is produced as a separate written report which includes:i) the date of the grant agreement in the opinion.ii) the financials using the DRA financial report template as submitted to and approved by NLNO, which includes the total expenditures as well as the expenditures per sector and support costs. The auditor must fill in and sign ‘’Annex 2a’’, a separate written report, and include it in the audit report.iii) A management signed Letter of Representation (LOR) from Plan International Sudan including the compliance with the article of the grant decision that states: *“You may not offer to or accept from third parties anything of any kind whatsoever, if this could be interpreted as an illegal or corrupt practice. Such practices may provide grounds for the withdrawal of this decision or part thereof “.* |

1. **PLAN OF WORK**

The proposed timetable of events is:

|  |  |
| --- | --- |
| **What** | **When** |
| Notification of audit | 10 November 2024 |
| Planning week and coordination with CO audit focal point | 20 November 2024 |
| Opening meeting | 25 November 2024 |
| Start of testing | 15 Jan 2025 |
| Arrival in country (if applicable) | TBD |
| Completion of testing | TBD |
| Departure from country (if applicable) | TBD |
| Submission of preliminary draft audit report to CO | 15 Feb 2025 |
| Closing meeting with the CO | TBD |
| Submission of updated draft audit report to CO | 25 Feb 2025 |
| Submission of 2nd draft audit report to NLNO and CO | 05 March 2025 |
| Issue of agreed and signed final report  | 25 March 2025  |

1. **COSTS OF THE AUDIT**

The audit firm shall recharge Plan International Sudan. The total costs of the audit will be max EUR 3,000.

1. **Project Budget**

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| --- | --- | --- | --- |
| **#** | **FAD#** | **Total Budget**  | **Duration** |
| 3 | SD100442 | 423,582,07 | July 2024-December 2024 |
| 4 | SD100443 | 87,723 | July 2024-December 2024 |