



Office for the Coordination of Humanitarian Affairs (OCHA)
Ukraine

REQUEST FOR EXPRESSION OF INTEREST (EOI)

This notice is placed on behalf of UNOCHA. United Nations Procurement Division (UNPD) cannot provide any warranty, expressed or implied, as to the accuracy, reliability or completeness of contents of furnished information; and is unable to answer any enquiries regarding this EOI. You are therefore requested to direct all your queries to Office for the Coordination of Humanitarian Affairs (OCHA) using the fax number or e-mail address provided below.

Title of the EOI:

Provision of Professional Audit Services for UN OCHA in Europe (Ukraine).

Date of this EOI: 18 March 2020

Closing Date for Receipt of EOI: 3 April 2020

EOI Number: EOIUNOCHA17366

Address EOI response by fax or e-mail to the Attention of: Saule Muldabayeva

Fax Number:

E-mail Address: ochabuyer@un.org, muldabayeva@un.org

UNSPSC Code: 84000000

DESCRIPTION OF REQUIREMENTS

The Office for the Coordination of Humanitarian Affairs (OCHA) is looking to establish a Long Term Agreement (LTA) for professional audit services (project audits, partner audits and special audits/forensic audit) in the context of OCHA funding allocated to implementing partners, under OCHA managed Country-Based Pooled Funds (CBPFs) focusing on providing humanitarian assistance in the affected countries. Services are currently required in Europe (Ukraine) as well as on global basis where UNOCHA currently has Country Based Pool Funds (CBPFs) and may open a new Fund in the future. Funds are mainly split into geographical blocks of Asia, MENA, Africa, Europe and Americas presently. It will be required that successful bidder/s are able to provide audit service in Europe (Ukraine) and potentially any new location added later on as and when a new Fund opens up.

Purpose of the Audit Review

Under the overall supervision of UNOCHA, and in close collaboration with partnering NGOs, the auditors will conduct project, partner and special audits as required.

Audits will be coordinated by Funds based in the country of project location or their administrative location. Fund management units will provide all required and relevant information before the commencement of the audit.

In selecting the partner or project to be audited, a risk-based model will be used. A partner/project risk level will be assigned following clearly laid down criteria by each Fund. This will be used in selecting the projects/partners to be included in audit list.

In addition to the Grants or partners identified using risk based model, special audits (i.e. exceptional or forensic audits) can also be requested and initiated by UNOCHA, if required. Such audits will be done with specific clearly laid down objectives, in line with the reason of its launch. If required, a more specific ToR for such audit may be provided during the course of the contract.

The overall objective of the audit report is to provide UNOCHA's administrators with reasonable assurance that CBPFs resources are being managed in accordance with the global Operational Handbook for Country-based Pooled Funds, and the content of the specific grant agreement, along with any amendment. When required to do project based audit, auditing company will be required to follow the methodology of auditing of the individual project implemented by the partner. However, for the purpose of partner based audit, the auditor may look at the overall compliance of the partner with the process, selecting some projects implemented by the partner for the CBPF for sampling. For special or forensic audit, auditor will be required to look into specific aspects of a project or partner with implications on the implementation of operational capacity of the partner. This may include looking deeper into any specific information at OCHA's disposal for that project or partner.

Audit Scope

Prior to the start of audit work the auditor will be required to consult with the UNOCHA Country Office and project officials of the respective NGO, to understand how cooperation between the relevant organizations is managed and any issues of concern. Further, upon completion of the draft audit report and management letter, the auditor will be required to meet with the NGO to brief on its audit findings and recommendations, as well as to seek their feedback thereon. Finally, the auditor will meet the UNOCHA Country Office to discuss the draft audit report prior to its finalization.

The auditors must certify, express an opinion, and quantify the net financial impact of the each of the following for each project or partner audited:

- (a) The final accounts of project expenditures for the entire project period.
- (b) The approved budget and details of variations, if variations between planned and actual expenditures have occurred.
- (c) Clear identification of deficits, if any.
- (d) Analysis of financial accounting, monitoring and reporting.
- (e) Analysis of management systems used for recording, documenting and reporting on resource utilization.
- (f) Analysis of equipment use and management.
- (g) Assessment of the project's management structure, including the adequacy of appropriate internal controls and record-keeping.
- (h) All administrative set up and mechanisms with the partner, which will include, but not limited to, procurement policy and its implementation, human resource policies and its implementation, internal financial and audit structures and its effectiveness.

Additional Scope for Partner Based Audit:

1. Review of the Implementing Partner's programme management system
2. Assessment of the IP's internal controls
3. Review of a sample of Final Financial Reports and transaction testing
4. Audit Certification

Deliverables

The Auditor will provide oral briefings and separate written reports to OCHA (Representation and Headquarters).

The forensic audit report must be produced in the template provided by OCHA.

SPECIFIC REQUIREMENTS / INFORMATION (IF ANY)

Qualifications of the Successful Bidder

- 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. It may be appropriate to remind an auditor of any existing statutory requirements relating to independence and to require an auditor to disclose any relationship that might possibly compromise his/her independence.
- Curriculum vitae (CVs) should be provided to the client by the principal of the firm of auditors who would be responsible for signing the opinion, together with the CVs of managers, supervisors and key personnel proposed as part of the audit team. It would be appropriate to indicate required/minimum professional qualifications necessary for the senior auditors/principals responsible for the audit. CVs should include details on audits carried out by the applicable staff, including on-going assignments indicating capability and capacity to undertake the audit.
 - (a) Demonstrate capacity to carry out work in the country of Fund. They should have at least 5 years of experience in the field of auditing.
 - (b) Be willing to avail time of senior staff members to engage with UNOCHA to discuss progress on the auditing process.
 - (c) Avail a dedicated team (including team leader) to carry out the proposed audit contract and submit curriculum vitae (CV) of proposed team members. All members of the team should meet the required qualifications and experience in their respective field/post as outlined in the table below.
 - (d) The auditor should be experienced in applying relevant audit standards and should have team of appropriate professional staff.

NOTE

Information on tendering for the UN Procurement System is **available free of charge** at the following address: <https://www.ungm.org/Public/Notice>

Only the United Nations Global Marketplace (UNGM) has been authorised to collect a nominal fee from vendors that wish to receive automatically Procurement Notices or Requests for Expression Of Interest. Vendors interested in this Tender Alert Service are invited to subscribe on <http://www.ungm.org>

Vendors interested in participating in the planned solicitation process should complete/submit the Vendor Response Form of this EOI either electronically (through the link available on the next page) or send it via fax or e-mail to Office for the Coordination of Humanitarian Affairs (OCHA) (UNOCHA) before the closing date set forth above.

VENDOR RESPONSE FORM

TO: Saule Muldabayeva
Email: ochabuyer@un.org, muldabayeva@un.org
FAX:
FROM:

EOI Number: EOIUNOCHA17366

SUBJECT: Provision of Professional Audit Services for UN OCHA in Europe (Ukraine).

NOTICE

- Companies can only participate in solicitations of the UN Secretariat after completing their registration (free of charge) at the United Nations Global Marketplace (www.ungm.org).
- As you express interest in the planned solicitation by submitting this response form, please verify that your company is registered under its **full legal** name on the United Nations Global Marketplace (www.ungm.org) and that your application has been submitted to the UN Secretariat.
- We strongly recommend all companies to register at least at **Level 1** under the United Nations Secretariat prior to participating in any solicitations.

PLEASE NOTE: You can express your interest to this REOI by filling out this form manually or electronically (recommended) at:

<https://www.un.org/Depts/ptd/node/add/interest-expressed?EOI=EOIUNOCHA17366>

To be completed by the Vendor (All fields marked with an '' are mandatory)*

COMPANY INFORMATION

UNGM Vendor ID Number*:

Legal Company Name (Not trade name or DBA name) *:

Company Contact *:

Address *:

City *:

State:

Postal Code * :

Country *:

Phone Number *:

Fax Number *:

Email Address *:

Company Website:

We declare that our company fully meets the prerequisites A, B, C, D, E and F, for eligibility to register with the United Nations as outlined in the paragraph 1 of the EOI INSTRUCTIONS page.

Signature : _____

Date: _____

Name and Title : _____

EOI INSTRUCTIONS

1) Registering as a Vendor with the United Nations

Vendors interested in fulfilling the requirement described above must be registered at the UN Global Marketplace (www.ungm.org) with the UN Secretariat in order to be eligible to participate in any solicitation. Information on the registration process can be found at <https://www.un.org/Depts/ptd/vendors>.

Prerequisites for Eligibility

In order to be eligible for UN registration, you must declare that:

- A. Your company (as well as any parent, subsidiary or affiliate companies) is not listed in, or associated with a company or individual listed in:
 - I. the Compendium of United Nations Security Council Sanctions Lists (<https://www.un.org/sc/suborg/en/sanctions-un-sc-consolidated-list>), or
 - II. the IIC Oil for Food List website or, if listed on either, this has been disclosed to the United Nations Procurement Division in writing.
- B. Your company (as well as any parent, subsidiary or affiliate companies) is not currently removed or suspended by the United Nations or any other UN organisation (including the World Bank);
- C. Your company (as well as any parent, subsidiary or affiliate companies) is not under formal investigation, nor have been sanctioned within the preceding three (3) years, by any national authority of a United Nations Member State for engaging or having engaged in proscribed practices, including but not limited to: corruption, fraud, coercion, collusion, obstruction, or any other unethical practice;
- D. Your company has not declared bankruptcy, are not involved in bankruptcy or receivership proceedings, and there is no judgment or pending legal action against your company that could impair your company's operations in the foreseeable future;
- E. Your company does not employ, or anticipate employing, any person(s) who is, or has been a UN staff member within the last year, if said UN staff member has or had prior professional dealings with the Vendor in his/her capacity as UN staff member within the last three years of service with the UN (in accordance with UN post-employment restrictions published in ST/SGB/2006/15).
- F. Your company undertakes not to engage in proscribed practices (including but not limited to: corruption, fraud, coercion, collusion, obstruction, or any other unethical practice), with the UN or any other party, and to conduct business in a manner that averts any financial, operational, reputational or other undue risk to the UN.

For Registered Vendors: Vendors already registered at the UN Global Marketplace with the UN Secretariat must ensure that the information and documentation (e.g. financial statements, address, contact name, etc.) provided in connection with their registration are up to date in UNGM. Please verify and ensure that your company is registered under its full legal name.

For Vendors Interested in Registration: Vendors not yet registered should apply for registration on the United Nations Global Marketplace (<http://www.ungm.org>); information on the registration process can be found at <https://www.un.org/Depts/ptd/vendors>. Vendors must complete the registration process prior to the closing date of the REOI. Vendors who have not completed the UNGM registration process with the UN Secretariat before the closing date of the REOI are not considered eligible to participate in solicitations of the UN Secretariat. We strongly recommend all companies to register at least at Level 1 under the UN Secretariat prior to participating in any solicitations.

IMPORTANT NOTICE: Any false, incomplete or defective vendor registration may result in the rejection of the application or cancellation of an already existing registration.

2) EOI Process

Vendors interested in participating in the planned solicitation process should forward their expression of interest (EOI) to Office for the Coordination of Humanitarian Affairs (OCHA) (UNOCHA) by the closing date set forth in this EOI. *Due to the high volume of communications UNOCHA is not in a position to issue confirmation of receipt of EOIs.*

Please note that no further details of the planned solicitation can be made available to the vendors prior to issuance of the solicitation documents.

This EOI is issued subject to the conditions contained in the EOI introductory page available at <https://www.un.org/Depts/ptd/eoi>.

