

TERMS OF REFERENCE

Plan International Sudan Donor Audit FAD SDN100350 and SDN100351

I. INTRODUCTION

Plan International Sudan, received funds from the Dutch Relief Alliance (DRA) to support the population affected by different crisis with multisectoral interventions in the states of Sudan, North Darfur, Khartoum and South Kordofan. The project was implemented in Partnership with Local partners in the mentioned states. The budget of the project is € 3,015,666 in addition to a coordination fund managed by Plan International of € 388,460. The project is implemented in Khartoum, South Kordofan and North Darfur States and runs from 1 January.2022 to 31 December 2023.

The SDNJR4 aligned its program with the 2021 HRP Strategic Outcomes (1-3) as well as the Sudan COVID-19 Country Preparedness and Response Plan (4). And the objectives were to:

- Provide timely multi-sectoral life-saving assistance to crisis affected people to reduce mortality and morbidity
- Improve vulnerable people’s access to livelihoods and life-sustaining basic services
- Mitigate protection risks and respond to protection needs through humanitarian action
- Prevent and contain the spread of COVID-19 and minimise mortality and morbidity.

Complementary multi-sector assistance, resilience building and protection mainstreaming were the core of the SDNJR4 programming.

II. AUDIT OBJECTIVES

The auditor will be guided by the audit protocol of the Dutch Relief Alliance in the attached Annex 5. 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

III. 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 **1 January 2023 through to 31 December 2023** whose back donor is Dutch Relief Alliance (DRA). The audit scope will cover the following areas as outlined in the audit protocol document annex 5:

No.	Description
1	i) Authorisation of payments ii) 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 provided iii) Ensure that expenditures are clearly attributable to the project and its recognised purpose.
2	Attribution of direct and indirect programme costs

No.	Description
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 a separate written report is produced in line with Annex 2a which includes: i) the date of the grant agreement in the opinion. ii) the financials using the DRA financial report template as submitted to the lead. Which includes the total expenditures as well as the expenditures per sector and Support costs. The auditor must fill in and sign the Annex 2a, 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 article of the grant decision that states: <i>“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 “</i>

IV. Timelines

The proposed timetable to ensure that the audit is completed in time to submit the donor report by end of April is as follows

What	When
Field work of the audit	8 - 18 April 2024
Sharing of Final Audit report	23 April 2024
Submission of report to the Netherlands National Organisation	30 April 2024

V. COSTS OF THE AUDIT

The cost of the audit as agreed by Plan International Netherlands shall be covered by Plan International Netherlands. Audit firm shall recharge Plan Netherlands cost recovery based upon the daily rate and actual incidental expenses.