



ANNEXES

Annex 1. Terms of References for the Consultant

TERMS OF REFERENCE

Project title	Project Preparatory Grant of the Full-Sized project <i>“Biodiversity conservation, sustainable land management and enhanced water security in Lake Tanganyika basin”</i>
Position title	Project Audit
Post level	National Auditor
Office	IUCN – Tanzania Country Office
Location	Dar es Salaam
Total Grant	USD 250,000
Languages Required	English (French & Kiswahili are added advantages)
Estimated start date	20 th June 2023
Assignment duration	Maximum of 10 days

1. CONTEXT

The International Union for Conservation of Nature (IUCN) is a membership Union composed of State and non-State Members. Created in 1948, IUCN is now the world’s largest and most diverse environmental network, harnessing the knowledge, resources and reach of more than 1,300 Member organisations and some 10,000 experts. For over a decade IUCN has been working with governments, partners, and the international community to mobilize and implement an ambitious global program aimed at restoring the functionality, productivity, and ecological integrity of deforested and degraded landscapes.

The Governments of Burundi, Democratic Republic of Congo (DRC), Tanzania, Zambia, and the Lake Tanganyika Authority have acquired funds from the GEF through UNEP for a project titled: "*Biodiversity conservation, sustainable land management and enhanced water security in Lake Tanganyika basin*". This proposed project has received a Project Preparation Grant (PPG) to prepare a Full-Sized Project (FSP) document, based on the approved project proposal concept (PIF). On this basis, the United Nations Environment Programme (UNEP) has contracted IUCN for the execution of the PPG as set out in the Project Identification Form (PIF) approved by GEF. In this regard, IUCN has to contract a Consortium of technical service providers engaged in the sustainable management of the Lake in support of the Convention for the Sustainable Management of Lake Tanganyika. The Consortium will deliver specific assessments, activities, reports and other inputs required.

The PPG phase is the preparatory phase during which data collection efforts and validation of the indicative outcomes and outputs contained in the PIF will be completed. The phase will also include the development of a full M&E plan including appropriate indicators and baselines; and the development of a participatory plan to involve communities, Government stakeholders and the LTA in consultations around implementation arrangements and co-financing. The final output of the PPG phase will be a UNEP GEF multi-focal area project document and GEF CEO Endorsement Request submitted to and approved by UNEP and GEF, with all required supporting annexes, UNEP's Social and Economic Review Note (ESERN) and background information. In accordance with GEF procedures, the full set of project documentation was submitted to the GEF Secretariat early 2023.

2. CONSULTANCY OBJECTIVE

IUCN is seeking to hire a national auditor to audit this PPG. The basis of the audit derives from the responsibilities of the grant recipient (IUCN) for the proper use of the funds provided under the Financing Agreement signed between the United Nations Environment Programme (UNEP) represented by Ecosystems Division/GEF IW Unit and GEF BD/LD Unit; and the International Union for Conservation of Nature and Natural Resources (IUCN).

The objective of the audit is to express an opinion on the Final Financial Report for the project and assess whether the funds were utilized for the purposes described in the project documents and work plans.

3. SCOPE OF WORK

The audit will cover the following scope:

- To assess whether funds have been used in accordance with the grant agreement with due attention to economy, efficiency, value for money and only for the purpose for which financing was provided in the grant agreement. This audit will be carried

out in accordance with International Standards on Auditing (ISA) promulgated by the International Federation of Accountants (IFAC), and will include such tests and auditing procedures as the auditor will consider necessary under the circumstances.

- To assess any risks which could have a significant impact on the project financial performance and measures/internal controls that project/organisation has put in place to mitigate those risks.
- To assess that goods and services have been procured in accordance with the grant agreement and in compliance with the organization's procurement procedures.
- To assess that all supporting documentation, records and accounts have been maintained in respect of all project activities.
- To review expenditure report and assess whether it gives a true and fair view of the financial condition and performance of project.

4 KEY RESPONSIBILITIES AND TASKS

Auditor (s) will have the following functions and responsibilities;

- a) Assessing whether proper accounting records are maintained and financial accounts prepared in accordance with internationally recognised standards in respect to the grant.
- b) Review of the grant agreement for Income and Expenditure details.
- c) Performing detailed tests on expenses by reviewing supporting documentation for
 - Appropriateness, with regard to the following aspects of expenses:
 - Adequacy of documentation,
 - Proper expense allocation in the general ledger,
 - Proper payments approval,
 - Compliance with the budget.
- d) Ascertain that the project reports give a true and fair view of the financial condition of the project.

5 QUALIFICATION AND EXPERIENCE OF THE FIRM/AUDITOR (S)

The Auditor (s) to undertake this consultancy is expected to have the following qualifications and experiences. These qualifications and experiences will also serve as awarding criteria;

- A legal entity in Tanzania with business license to conduct Audit granted by appropriate authority.
- A member of a professional body affiliated with the International Federation of Accountants or relevant professional body.
- Have adequate relevant professional and educational qualifications, or able to provide audit staff with adequate qualifications (CPA Holders), experience, and competence with experience of more than 5 years conducting audit of similar nature.

- Technically competent and able to conduct audit in line with the required auditing standards.
- Possesses proven track record in financial audit of public sector projects, or audits of similar nature, type, and complexity, or donor-funded projects.

6 DELIVERABLES AND SCHEDULE OF PAYMENTS

This assignment is expected to be conducted for a maximum of 10 consecutive days. The timeline and payment schedule is as described in the table below:

Deliverables	Estimated duration to complete	Payment structure
Inception/entry meeting	Within 2 Days after signing contract	40%
Submission of draft reports (audited financial statements and Management letter)	Within 1 week after completion of field work	
Submission of final reports (audited financial statements and Management letter)	Within 4 days after receiving feedback from IUCN on draft report	60%
Exit Meeting	5 days after submission on final report	

7 MANAGEMENT ARRANGEMENT FOR THE CONSULTANCY

The representative from IUCN Tanzania Country Office will be a Focal Point for this consultancy and will have the overall coordination role including facilitating the logistical requirements for Auditor (s) and setting up interviews and field visits.

8 HOW TO APPLY

Interested firms are requested to submit their application including both technical and financial proposals. The technical proposal should clearly demonstrate their skills and experience for audits, methodology and approach and a detailed work plan

Applications should be sent electronically (email) to info.esaro@iucn.org no later than 5.00 p.m. EAT, 14th June, 2023. Any need for clarifications on the Terms of Reference should be directed to alain.ndoli@iucn.org.