

Date 30/01/2023

INVITATION TO APPLY FOR THE EXTERNAL AUDIT

Dear: Madam / Sir

This is an invitation to apply for the external audit service contract. Please find enclosed the Terms of References to prepare your application accordingly.

We look forward to receiving your offer, which has to be sent no later than the submission deadline at the e-mail address specified in the enclosed Terms of Reference.

By applying, you accept to receive an e-mail notification of the outcome of the selection procedure.

Yours sincerely,

Marsela Allmuca

The shelter “Edlira Haxhiymeri, Tirane

Iris Luarasi

Counseling Line for Women and Girls, Tirane

Trëndelina Borici

Association “Woman to Woman”, Shkoder



Linja e Këshillimit
për Grathe Vajza
116 117

Terms of References for External Audit

General information about the assignment:

Organisations: Counselling Line for Women and Girls, Center “Shelter Edlira Haxhiymeri”, Woman to Woman in Shkodra

Type of Services Required: External audit of 4 projects implemented by partner organisations

Period to be audited: 01 January – 31 December 2022 and 01 July 2022 – 30 June 2023

Work base: Tirana, Shkodra, Albania

Indicative starting date of the contract: February 10th, 2023

Expected time for completion of the assignment: February – March (3 projects) and September (1 project)

1. Background:

About the organisations:

Three partner organisations, Counselling Line for Women and Girls, Center “Shelter Edlira Haxhiymeri”, and Woman to Woman in Shkodra working on addressing Gender based violence, gender equality, women empowerment, etc with the support of IAMANEH Swiss are implementing four different projects.

“Woman to Woman” is a non for profit, organization, registered under the Albanian law in 2002. It operates in Shkodra region in the North-West of Albania. “Woman to Woman” works in the field of human rights, focusing on the protection of the rights of women and girls, promotion of gender equality and fight against domestic violence. The activities of are focused on improving the social, economic and political status of women, offering advocacy services, emergency shelter (accommodation), counselling services for perpetrators, capacity building, monitoring local government decisions and advocacy campaigns and lobbying for gender equality and human rights in local and central level.

The Counselling Line for Women and Girls (CLWG) was established in 1996 by a group of Albanian intellectual women, as a civic response to the omnipresent violence against women, deeply rooted in the country’s patriarchal traditions. With the ultimate aim of promoting gender equality, and affirming and protecting women’s human rights, the center served as a first line of support for women and girls who had experienced domestic and gender-based violence, thus providing psychological, health, education, legal and referral services to victims and their families. The CLWG further consolidated its services by carrying out activities to enhance the education and economic

empowerment of women and their children who were escaping violence. The CLWG's primary activity is to offer psychological, social and legal counseling to victims and survivors of violence. After signing an agreement with the Albanian Ministry of Health and Social Protection in 2016, the SOS telephone service now serves as the singular National Hotline for Victims of DV and GBV, through the free of charge number 116117. In 2012 the CLWG established the Counselling Line for Men and Boys, a center offering rehabilitation services and counselling for perpetrators of violence in the country, as well as awareness-raising and education activities for men and boys using a gender-transformative approach.

About the project:

Partner organisations are implementing four projects with different timelines supported by IAMANEH Swiss, as follows:

- **Center “Shelter Edlira Haxhiymeri” (SEH)** is implementing the project “Offering gender-sensitive services to survivors of domestic violence and gender-based violence” (2022-2024) through a) offering specialised services in the shelter to women/girl survivors and reintegration support; b) Strengthening Coordinated Referral Mechanisms in 4 municipalities through capacity building sessions and ongoing participations in MTE meetings; c) advocacy and gender transformative work on prevention, protection, and policy coordination for more institutional capacities in addressing GBV. The main activities to be audited: 1) Shelter services (salaries, rent, Food, hygienic materials, etc); 2) Rehabilitation and Reintegration services (salaries, materials, services etc); 3) capacity building activities for professionals and awareness raising activities in community (materials, transport, experts, etc). This project will be audited for the period January – December 2022. The total value to be audited for this project is: 76,751 CHF or 8,826, 311 ALL
- **Counselling Line for Women and Girls (CWG)** through its programme implemented by the Counselling Line for Men and Boys is carrying out the project titled: “**Men and Boys as allies in Violence Prevention and Gender Transformation in Albania**”. The project aims to achieve the following outcomes: **Outcome 1:** Male perpetrators of VAWG and DV have changed positively the behavior and attitudes through provision of counselling services and capacity building interventions from mixed gender counsellors; **Outcome 2:** The Justice system response improves in order to support integrated, accessible, timely, and safe processes and outcomes for victims and survivors of VAWG, family and DV, as a result of targeted interventions for capacity-building and monitoring of stakeholders. **Outcome 3:** Fathers and mothers to have increased their awareness and knowledge on parenthood, pregnancy, childbirth and childbearing within the framework of shared parental responsibility, active fatherhood, and non-violence and gender equality. **Outcome 4:** Youth and their communities have increased awareness and knowledge about gender equality and changed attitudes about gender roles, stereotypes and behaviour in the through innovative education, prevention approaches and awareness. This project will be audited for the period January – December 2022. The total value to be audited for this project is: 80,598 CHF
- **Woman to Woman is implementing the following projects:**
 - **Youth Participation and Empowerment for Health in Northern Albania” - YEH (01 January 2022 – 31 december 2024)** project aims at enhancing the health, personal and social development of adolescents and young people (ages 10 to 24) in the most vulnerable communities in

northern Albania. The interventions focus on (i) promoting of civil youth participation and inclusion in their local communities; (ii) upholding their rights to access health and psychosocial protection services against gender-based violence (GBV); (iii) promoting their formal, academic, and vocational education and training increasing employment opportunities; (iv) jointly they reinforce an integrated system response and advocacy towards policy change. The project is implemented in the Region of Shkodra, Municipalities of Shkodra, Malesi e Madhe and Vau Dejes

This project will be audited for the period January – December 2022. The total value to be audited for this project is: 119,379 CHF or 13,433,000 ALL

- **The Counselling Centre for Men and Boys - ZDB (01 July 2022 – 30 June 2024)** project aims to increase the safety and wellbeing of women, girls and children, survivors or at risk of gender-based violence in the northern region of Albania through the implementation of work with perpetrators and transformation of harmful masculinity norms.” The project implementation strategy mainstream perpetrator programs and gender transformative work with youth and community, through a wide range of activities at different levels, under intersectional lens. The project is implemented in the Region of Shkodra, Municipalities of Shkodra, Malesi e Madhe and Vau Dejes

This project will be audited for the period July 2022 – June 2023. The total value to be audited for this project is: 97,277 CHF or 10,912,135 ALL

2. Scope of the work

Partner organisations are planning to finalise a contract with an auditing company or authorised individual auditor to provide auditing services in the framework of the projects implemented with the support of IAMANEH Swiss. The projects implemented in Albania (Tirana, Shkodra and other regions) as follow:

1. **Center “Shelter Edlira Haxhiymeri” (SEH)** is implementing the project “Offering gender-sensitive services to survivors of domestic violence and gender-based violence”
2. **The association Woman to Woman (WtW)** is implementing the projects:
 - Youth Participation and Empowerment for Health in Northern Albania” - YEHE (01 January 2022 – 31 December 2024)
 - The Counselling Centre for Men and Boys - ZDB (01 July 2022 – 30 June 2024)
3. **The organisation Counselling Line for Women and Girls** is implementing the project:
 - **Men and Boys as allies in Violence Prevention and Gender Transformation in Albania** (01 January 2021 – 31 December 2023)

The purpose of the present tender is to select a qualified company or authorised individual auditor specialised in auditing and consulting services to perform the audit

for partner organisations (CLWG, SEH, WtW)) accounts and Financial Statements for the financial period January – December 2022 and July 2022 – June 2023

The awarded contractor will be responsible for the auditing of projects that will cover the following:

- The final accounts of project spending for the entire project period.
- An audit report presenting the approved budget and if variations between planned and actual expenditure have occurred, specifying these variations
- Clear identification of deficits, if any
- An examination as to whether financial policy and procedures ensure smooth and efficient implementation of activities and prevent fraud
- An evaluation of the financial bookkeeping systems in terms of reliability, comprehensibility and correctness of the accounting entries and the integrity of the documentation (receipts and supporting documentation)
- An examination as to whether asset management and procedures (purchase, inventory, storage, operational use, disposal) are in line with SEH regulations to avoid misuse
- An examination as to whether the national labour law and tax regulations have been observed.

The financial statement audit will be prepared per international auditing standards and other specific national legal requirements.

The auditor's work will result in the preparation of the "Auditor's report on the Financial Statements," which will be expressed by the independent Auditor and will represent the Auditor's opinion on the fairness, appropriateness, correctness, and accuracy of the annual Statements of Accounts and related disclosures.

The total value of the audited project is approximately 374,000 CHF.

The selected auditor will conduct audits for the period 1 January to 31 December 2022 and the period July 2022 – June 2023. The audit must be completed within 30 days after signing the contract with the selected bidder.

3. Audit Standards

The Auditor undertakes to comply with generally and internationally accepted standards for auditing - International Standard Auditing (ISA) and national legislation.

4. Deliverables

Under this assignment, the Auditor shall submit the following deliverables:

- Certification of the financial statements prepared on an accrual basis follows the IPSAS framework,

- The Auditor's opinion is whether the financial statements are free from material misstatement.
- Management Letter in which the Auditor will:
 - Observe and comment on the accounting records, systems, and internal controls examined during the audit; Identify specific deficiencies and areas of weakness in systems and internal controls.
 - Communicate issues that have come to the Auditor's attention during the audit and may significantly impact the audit mission's implementation.
 - List any measures taken as a result of the previous audit (if any) and whether such measures were adequate to address the shortcomings in the report.
 - Bring to the organisation's attention any other issues that the auditor(s) consider relevant.

5. Place of audit

The audit will be carried out on the organisation's premises in Tirana and Shkodra.

6. Currency and language of the audit report

The financial information contained in the auditor's audit report is to be expressed **in CHF and ALL**. The audit report of the auditor and all other documents resulting from the audit engagement must be in Albanian and English.

7. General and specific criteria for the expertise

The following are the selection criteria:

- The audit must be conducted by the Certified Auditor registered with the company or working as the independent Certified Auditor.
- The Auditor and/or the firm are registered as statutory auditors in the public register of the partner country, and this register is subject to the principles of public oversight outlined in the country's legislation.
- The qualified bidder must have at least 5 years of professional experience working in the capacity of the auditor,
- The certified auditor must have audit experience with donor-funded projects and/or international organisations.
- The service must be accomplished over a period of 45 working days, distributed in 30 working days for the period February March 2023 and 15 working days for the period August – September 2023

8. Application process

Applications should be submitted via e-mail to aplikimeauditimfinanciar2023@gmail.com and info@iamaneh.ch within the Feb 10^h, 2023, not later than 17.00 PM. Interested and qualified candidates need to enclose the following documents to the application:

- Letter of interest: applicants should specify their interest in the assignment and briefly describe the relevant experience to meet the criteria set above.
- Curriculum Vitae of the auditor that would conduct the audit
- Copy of the registration of the audit company if the company submits the bid
- Copy of the auditor's certificate
- Financial offer, including all applicable taxes.
- A statement that the auditor can complete the assignment in the given time frame.

9. Award Criteria

The award criterion will be the lowest price among technically compliant offers. The availability of the bidder to immediately start with the audit and conduct it in the required or shorter than-required period will be considered an asset in case of receiving bids of the same or approximate value¹.

10. Deadline for submission of bids/offers

The offers will all required documentation should be submitted via email to [e-mail aplikimeauditimfinanciar2023@gmail.com](mailto:aplikimeauditimfinanciar2023@gmail.com) and info@iamaneh.ch no later than 10/02/2023.

The bidders will be informed about the results of the selection within 5 working days.

¹ Approximate value is the variation between the bids of not more than 10%.