AUDIT OF BEIERSDORF “LEARN AND STAY PROTECTED PROJECT IMPLEMENTED BY PLAN INTERNATIONAL NIGERIA ORGANIZATION – PLAN INTERNATIONAL POSTED4 JAN 2024 CLOSING DATE19 JAN 2024

ABOUT PLAN INTERNATIONAL NIGERIA

Plan International is an independent child-centered international development organization committed to advancing the rights of children and fighting against poverty. Plan has no religious, political, or government affiliation. For over 78 years, we have supported girls and boys and their communities around the world to gain the skills, knowledge and confidence they need to claim their rights, free themselves from poverty and live positive fulfilling lives. The plan currently works in 70 countries including Nigeria.

Plan International officially started operations in Nigeria in 2014 and works to strengthen and promote the rights of children. Our program is currently focused on basic education; improving community health services, youth and citizens’ participation in governance and creating economic opportunities and livelihoods for the poor, building resilient communities through our emergency and humanitarian response. Plan Nigeria works with communities, civil society organizations, development partners, government at all levels, and the private sector.

PROJECT BACKGROUND

Plan International Nigeria’s Learn and Stay Protected project; funded by Beiersdorf’; is implemented in Adamawa State in eight Communities of the following Local Government Areas (LGAs) Yola North, Yola South, Gerei and Lamurde. Communities per LGA are

classified as follows:

Yola North LGA: Jambutu and Rumde/Limawa

Yola South LGA: Wuro Hausa and Yolde Pate

Girei LGA: Vunoklang and Badarisa

Lamurde LGA: Mamsirmi and Tingno.

GBV incidents are underreported in NE Nigeria. In particular, reporting an incident of sexual violence (rape or sexual assault) is hindered by the risk of stigmatization, retaliation, shame or marginalization, and oppression from the community, as well as a lack of survivor-centered service provision after referrals.[1]In the IDP camps within the targeted LGAs, girls and women lack secure sanitation facilities, safe firewood collection, and access to farmlands which heighten GBV risks. Where essential goods and services are in short supply, IDPs and vulnerable host community members resort to negative coping strategies including transactional sex. In the targeted LGAs, there are limited GBV prevention mechanisms and inadequate response services including psychosocial support services[2] to address GBV and sexual and reproductive health (SRH) needs.

Adolescents are uniquely impacted by GBV due to their young age and inexperience with relationships can heighten their risk of GBV. Adolescent girls living with disability (2% of all GBV incidents in NE Nigeria), girls who are out of school, those experiencing food

insecurity, and those engaged in labor are among the most vulnerable to experience GBV. Being a survivor of GBV during adolescence can lead to long-lasting negative mental and physical health outcomes, and can set young women on a trajectory for subsequent abuse.

To further addressed the need, the project extension will be implemented for 24months to sustain and monitor the gains made during phase one of the project. Ongoing interventions such as income-generating activities for adolescent girls and young women, Village Savings and Loans Associations (VSLA) with women and men, adolescent girls enrolled in schools and the use of the toll-free line in hard-to-reach areas will need monitoring to ensure their continuity beyond the project. The feedback from the community members in terms of the impact the project has had is enormous and well appreciated. For instance, VSLA female members have expressed that due to VSLA groups they gained the capacity to provide for their family's basic needs, save and be more self-reliant.

The result of caregivers who had participated in the parenting sessions recommending other caregivers to enrol in the sessions because of the relevance of the topics, knowledge gained, and behavioral change in themselves. Also, high demand for life-skills sessions among out-of-school adolescent girls aged 15-19 years to the relevance of the topics and knowledge gained. For example, it's a cultural taboo for caregivers to discuss topics such as puberty, menstruation, pregnancy, and sex with their adolescent girls, thus the life-skills sessions provide the adolescent girls with this missing information to help build their lives and hope for the future.

Also, Plan international will demystify the community perceptions and myths around Covid-19 and vaccination. During Covid-19, loss of livelihoods for the caregivers has been a big challenge and some caregivers have still not recovered from the loss. This has resulted in increased protection concerns for adolescent girls who are engaged in sexual exploitation and child labor. Further, there was an increase in domestic violence due to husbands losing jobs and not being able to provide for their families. This has created tension in the family.

An increase in the number of adolescent girls headed households has resulted from the death of caregivers. The impact of Covid-19 on the mental health/well-being of girls and young women is still being felt due to the loss of family members, friends, or relatives. Also, restricted or limited social gathering opportunities caused increased anxiety and stress among adolescent girls. The project will address the short, mid, long term consequences of the pandemic.

Specific objectives:

SO 1: Strengthening knowledge and resources of adolescent girls to learn and protect themselves from Sexual Gender Based-Violence (SGBV).

SO 2: Supporting families and communities to challenge harmful gender norms and assist adolescent girls to learn and stay protected from SGBV.

SO 3: Working with governments and humanitarian actors to ensure adolescent girls can access education and protection services.

Project period 01.02.2023 – 31.01.2024 and total amount of €707,142.86 for which the audited statements of accounts will be related.

The audit shall be reported in the following two documents in Appendix 1 and 2, which include an audit opinion in the submitted Auditor’s report and an attached Management letter describing the scope of the audit and factual findings.

Audit Objectives

The objective of the audit is to enable the auditor to express an independent professional opinion on:

Whether the financial position of the funded project, funds received and expenditures for the reporting period are presented fairly in all material respects in the financial report and in accordance with donor requirements;
Whether the funds have been used in conformity with the provisions of the donor contract, including the approved budget and work plan and any amendments;
Whether the financial report agrees with the financial accounts which provide the basis for the preparation of the financial report and reflect the financial transactions of the project; and
Whether the financial report agrees or reconciles with other information reported to the donor such as narrative reports.
Check whether Plan International Nigeria complies with the applicable tax legislation in regard to taxes and statutory deductions and remittances.
Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by Plan International Germany for the period.
Based on materiality and risk, the auditor shall examine whether there is sufficient documentation supporting all reported costs.
Follow up on whether Plan International Nigeria has adhered to the procurement guidelines annexed to the agreement.
Verify the unspent balance at the end of the financial year.
If the budget includes salary costs to be debited to the project, the auditor shall always examine salary costs as stipulated here.

Responsibility for Preparing the Financial Report

The audit is expected to deliver among other things a detailed audited report, management letter and other accompanying documentation.

Financial Statements

The financial statements should include the following components:

In the currency of the donor contract as well as local currency, an Income and Expenditure Statement showing funds received and all expenditures. Expenditures should be reported against the most recent agreed-on budget as defined in the donor contract for the period with the actual expenditure allocated to the same budget categories;

A statement of financial position

A statement of changes in net assets

Any other footnotes applicable.

Supplemental statements on advances and fixed assets, including (a) a statement or annex showing partner advances and reconciliation

of total amount advanced by Plan to sub-grant partners with recorded expenditure and cash balances at the end of the reporting period, (b) a listing of all fixed assets purchased with grant funds.

Audit Scope of Work

The Audit shall confirm:
The objective is to audit the financial report for the period 01st February 2023 to 31st January 2024 as submitted to Plan International Nigeria and to express an audit opinion according to ISA 800/805 on whether the financial report of NGA100139 is in accordance with the relevant terms and Plan International Nigeria instruction for financial reporting as stipulated in the agreement, including annexes between Plan International Nigeria and Beiersdorf.

The expenditure coverage ratio should cover 70% or more of the total reported expenditure for the period of audit.

The audit should offer an opinion on the following areas:
Does the Financial Project Report correspond with the agreement?
Are the recorded expenses in the Financial Project Report in line with the approved original budget and activity plan?
Is the approved Financial Project Report free of material misstatement?
Have the funds been utilized in accordance with the approved budget and planned activities?
The organization has kept registers of the Petty Cash and Bank Accounts. In the absence of the project bank account, there are sufficient internal controls to monitor the project funds.

Based on a representative selection, the expenditures are supported by original bills, duly cancelled, stamped and signed. Appropriate and approved internal procedures for authorizing disbursements have been adhered to. The selection shall include all personnel costs and all purchases over 5000€.
The Auditor's report shall include an audit opinion. See the example and format for Auditor's report, appendix 1.

Auditor's report

The audit shall be conducted in accordance with International Standards on Auditing (ISA) 800 "The Independent Auditor's Report on Special Purpose Audit Engagements and as promulgated by the International Federation of Accountants and that standards used for the preparation of the financial statements are in accordance with the International Financial Reporting Standards.

The Auditor's report shall include an audit opinion. See the example and format for Auditor's report, appendix 1.

Management Letter

The auditor shall also, attached to the Auditor's Report, submit a Management letter that needs to describe the purpose and the agreed-upon procedures of the engagement in sufficient detail to enable the reader to understand the nature and the extent of the work performed. The Management letter shall also include factual findings. See the example and format for a Management letter attached to Auditor's report, appendix 2. A management response is necessary for all findings.

Reporting

Plan International Nigeria will forward the Auditor's Report and Management Letter to the NO/Donor in Plan Germany and keep a hard copy. The report will be in English.

Appendixes to this Terms of Reference can be found via this link: http://tinyurl.com/4kjxvsth

Qualifications of Consultant

SELECTION CRITERIA:

Please read this section carefully and be sure that all requested information is included in your submission. Evaluators will neither make assumptions nor draw inferences regarding missing or incomplete information. The submission of incomplete information could result in the rejection of submissions.

Proposals should be comprehensive and highlight how the Consulting company intends to meet up with our requirements as stated above, in addition to clearly stating service costs and/or rates of commission, proposals should include the following;

REQUIREMENT FOR PRE-QUALIFICATION:

Company Profile including names and contact details of key personnel
Evidence of valid registration with Corporate Affairs Commission
Evidence of tax clearance certificate for the last three years Tax Identification Number (TIN)
Verifiable list of previous/similar projects/work carried out in the recent past

A completed proposal submission should contain the following:

Completed proposal inclusive of price for the Audit exercise in the three States.
Availability to conduct the exercise within 15 days, if chosen
Company Profile with the supporting documents.
How to apply
Complete applications should be submitted electronically to: Nigeria.consultant@plan-international.org with the subject – “Audit of Beiersdorf “Learn and Stay Protected Project”

Closing date for submission of the Tendering package is **19th January 2024**

Submissions after the deadline will NOT be accepted.

Whatsapp Notifications

Would you be interested in receiving Tender Notifications on WhatsApp? Join Here