

Request for Proposal for Auditing Services

DATE: 15/11/2018

TO: Qualified Firms of Certified Public Accountants

FROM: Integration Center for Migrant Workers-Ecumenical Refugee Program (KSPM-ERP)

SUBJECT: Professional Auditing Service

RFP No: 184/18



The Integration Center for Migrant Workers-Ecumenical Refugee Program (KSPM-ERP) is soliciting proposals from qualified firms of certified accountants to audit the financial implementation of the project “Rebuild our lives- Legal aid for refugees in Athens” funded by Diakonie Katastrophenhilfe.

1. BACKGROUND INFORMATION

Integration Center for Migrant Workers-Ecumenical Refugee Program (KSPM-ERP) is a nonprofit organization of the Church of Greece, established in its current form in 2012. KSPM-ERP is active in the field of human rights’ protection and provides legal and psychosocial services to repatriates, asylum seekers, refugees and migrants, mainly through the implementation of externally funded projects.

The specifics of the project to be audited are summarized below.

Project title	Rebuild our lives – Legal aid for refugees in Athens
Funding authority	Diakonie Katastrophenhilfe
Brief description of activities	<ul style="list-style-type: none">• Provision of legal aid and psychosocial support to at least 400 applicants of international protection in order to improve their situation with regards to their legal and social rights.• Provision of psychological support to all KSPM-ERP employees through individual and group sessions.
Project duration	15/10/2017-31/12/2018
Project budget	363.648,00 euros

2. LOCATION, SCOPE AND TIME FRAME OF AUDITING

A. Location

The auditing will be conducted at the location of the project, in particular at KSPM ERP’s office in Athens (2, Varatasi str.), where the project bookkeeping is done.

B. Scope

The audit will be conducted in accordance with the International Standards on Auditing and will include such tests of transactions and tests of the existence, ownership and valuation of assets

and liabilities as the auditors consider necessary. They shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial reports and to establish whether proper accounting records have been maintained by the project holder. Special attention shall be given to the fact that income through funds from DKH and other aid agencies are earmarked funds. This earmarking is based on the objectives/goals and measures defined in the project as well as on the approved expenditure budget and finance plan. The balances of earmarked funds (project balances) shall be shown as liabilities at the end of the accounting period. In addition the auditors shall analyse the economical and sparing use of funds in accordance with the established local price structures and the contracting practices for placing orders/procurements.

The audit is not designed to identify all significant weaknesses in the project's systems but, if such significant weaknesses come to the auditors' notice during the course of the audit, the auditors shall report on it in their report, or in their Management Letter as appropriate.

As part of the standard audit procedures, the auditors may request the project managers to provide written confirmation of certain oral representations which they may have received during the course of the audit on matters having a material effect on the annual financial statement. In order for the auditors to proceed smoothly with the examination, they shall request sight of all documents or statements, which are due to be issued with the annual financial statement.

The responsibility for safeguarding the assets of the project holder and the responsibility for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the project managers. However, the auditors shall endeavour to plan their audit to provide reasonable assurance of detecting material misstatements in the annual financial statement or accounting records (including those resulting from fraud, error or non-compliance with law or regulations).

- a) whether funds from DKH were utilized in compliance with the purpose of the earmarking of funds
- b) whether the auditors have obtained all the information and explanations which they consider necessary for the purpose of their audit

C. Time frame

The financial statements and accounting records of the project under consideration must be made available to the auditors no later than 3 months after termination of the project

(31/12/2018). The auditors will complete the audit in time for the entire audit to reach DKH within 3 months, or within 6 months at the latest after the end of the project.

3. AUDIT REPORT

The following documents have to be delivered in English by the auditors:

- Auditor's report/opinion including a compliance statement in respect of the earmarking of DKH funds
- Audited financial statement of the project under consideration (balance sheet, income and expenditure account of the project holder) (receipt and payment account / cash flow statement of the project including opening and closing balances of earmarked funds and a plan-actual comparison / variance report with the approved budget)
- Management Letter, including, if applicable, comments on the implementation of previous years' recommendations and new recommendations.
- Notes to the accounts
 - a) list of income/receipts according to origin/source
 - b) foreign currency transactions (incl. examination of exchange transactions)
 - c) list of all bank accounts in the country and abroad
 - d) list and explanations of debts / accounts receivable related to debtors, amount, reason and time of emergence
 - e) list and explanation of liabilities related to creditors, amount, reason and time of emergence, incl. the balance of earmarked funds according to origin/purpose
 - f) statement on assets, in particular evidence of new acquisitions and the compliance with the DKH approval, if applicable (e.g. buildings, vehicles)
 - g) legal claims of staff to severance pay and retirement pensions

4. PROPOSAL CONTENT

In order to simplify the evaluation process and obtain maximum comparability, KSPM-ERP requires that all responses to the RFP are organized in the manner and format described below.

A. Professional Experience

Describe your understanding of the work to be performed and your firm's ability to perform the work within the time frame provided. Describe the firm's philosophy, size, structure, and

qualifications. Provide copies of International Certifications (such as CPA, CFA), ISO certifications, list of clients and references etc.

B. Team Qualifications

Identify the specific partners, managers, and in-charge staff who will be assigned to this engagement if you are successful in your bid. Provide their CVs specifying relevant experience to the type of services requested.

C. Fees

Please provide a firm estimate of fees for the services to be provided.

The estimation must include estimated number of working hours.

5. AUDIT PROPOSAL INFORMATION

The proposal must be valid for at least 30 Days.

The selection of the firm to conduct the audit will be made by the procurement committee of KSPM-ERP and finally approved by the Steering Committee of KSPM-ERP.

All questions and correspondence regarding this RFP should be directed to Despoina Georgiadou either by phone ++30 210 7272278 or through email at kesypame@gmail.com

6. DELIVERABLES

Prior to the submission of the completed audit report the audit firm will be required to deliver and review the draft and the proposed management letter with KSPM-ERP.

Copies required

- A) Audited Financial Statements, 2 copies.
- B) Management letter, 2 copies.

7. SUBMISSION GUIDELINE

The proposals must be submitted electronically at kesypame@gmail.com (att. D. Georgiadou)

The subject line must be: **KSPM-ERP RFP Audit**

Deadline: December 18th, 2018.