

## Request for Tender for the Financial Audit of the Protection of Collective Customary Community Land Rights Project in Liberia

### ORGANIZATION CONTEXT

The Sustainable Development Institute (SDI) is one of Liberia's leading social justice and human rights campaigning organizations. SDI works with communities, traditionally marginalized, and under-privileged segments of the Liberian population to engage with decision making processes related to natural resources towards securing their fair share of sustainable benefits derived from natural resource exploitation in their communities. SDI pursues this goal through a combination of human rights-based advocacy, community organizing and support, and strategic engagement with government and corporations to advance the rights of target communities.

*The Protection of Collective Customary Community Land Rights in Liberia* is a joint pilot project of **Sustainable Development Institute (SDI), Foundation of Community Initiatives (FCI), and the Land Commission (now the Liberia Land Authority)** with funding from the **International Land and Forest Tenure Facility (The Tenure Facility)**. The Project aims at the recognition, security, and formalization of the collective community land and natural resource tenure rights in Liberia through increased capacities of communities and multi-stakeholders and the implementation of the self-identification process and support to the enactment of the Land Rights Act and other relevant regulations and policies.

The project is governed and managed by three main structures – the Coordinating Committee, the Advisory Group and the Project Management Unit (PMU) respectively. The PMU is the main management and coordinating structure of the Project and it is overseen by the Proponent or lead applicant of the project - Sustainable Development Institute (SDI).

### OBJECTIVE

The Sustainable Development Institute (the project proponent or lead applicant of the project) is required under **the terms of the grant agreement with the Tenure Facility** to recruit a suitable auditor or auditing firm to conduct an audit of the Protection of Customary Collective Community Land Rights Project in Liberia. The auditor will conduct the audit according to Acceptable Auditing procedures set out by the Liberia Institute of Certified Public Accountants and reports to the Tenure Facility through the SDI Management.

### SCOPE

The audit will be carried out in accordance with International Standards of Auditing, and guidelines provided by the Liberia Institute of Certified Public Accountants, and will include such tests and controls, as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- (a) All funds provided under the grant agreement have been used in accordance with the conditions of the financing agreement, with due attention to value for money, and only for the purposes for which the funding was provided.
- (b) All necessary supporting documents, records, and accounts have been kept in respect of all project income and expenditures;
- (c) Where Special Accounts have been used, they have been maintained in accordance with the provisions of the relevant financing agreements;
- (d) State whether the audit has uncovered material weaknesses in financial systems of financial system and provide suggestions for improvements.

### **PROJECT FINANCIAL REPORTS**

The Project Financial Reports should include:

- (a) A Summary of funds provided by the Tenure Facility & Uses of Funds by the various approved budget lines; and separately, the uses of funds by implementing partners as per disbursement categories.
- (b) Statement of Uses of Funds by Project Activity showing expenditures of the project under each of the main project component and sub-component headings both as per implementing partner and by consolidation.

### **OUTCOME OF THE AUDIT**

The outcomes of auditing services shall be:

- (a) The provision of an audit opinion;
- (b) The provision of appropriate additional reports necessary in order to provide the services required as described;
- (c) The meeting of all agreed deadlines to ensure that reports are available within the statutory time required.

### **MANAGEMENT LETTER**

In addition to the audit opinion, the auditor will prepare a "management letter", in which the auditor will:

- (a) provide comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- (b) identify specific deficiencies and areas of weakness in systems and controls and make recommendations for their improvement;
- (c) report on the degree of compliance with the financing agreement and give comments, if any, on the internal and external matters affecting such compliance;

- (d) communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the project; and
- (d) bring to the attention of the Project Proponent and the Tenure Facility any other matters that the auditors consider pertinent as well as recommendations to deal with system changes.

**GENERAL**

The auditor should be given access to all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor. Confirmation should also be obtained of amounts disbursed and outstanding at funds. The Project Coordinator can assist in obtaining these confirmations.

**QUALIFICATION OF THE AUDITOR**

- (a) Independent Auditors (s) or Independent Auditing Firms accredited by the Liberian Institute of Certified Public Accountants
- (b) At least five years’ experience in the conduct of independent audit;
- (c) Experience conducting audit of Civil Society Organizations and Community Based Organizations.

**TIME TABLE**

Tender advertising commenced	March 10, 2017
Tender closing date	March 25, 2017
Report recommending successful tenderers	April 1, 2017
Notification and letter to successful tenderers	April 5, 2017

**SUBMISSION**

Tender Submissions will only be accepted by sending the application through the following address:

**Mr. K. Abraham Dorleh**

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