

Outsourcing of Service- Internal Audit Department Terms of Reference (ToR)

PR139236

Background on Save the Children

Save the Children is the leading global independent organisation for children. Save the Children believes every child deserves a future. Around the world, we work every day to give children a healthy start in life, the opportunity to learn and protection from harm. When crisis strikes, and children are most vulnerable, we are always among the first to respond and the last to leave. We ensure children's unique needs are met and their voices are heard. We deliver lasting results for millions of children, including those hardest to reach.

We do whatever it takes for children – every day and in times of crisis – transforming their lives and the future we share.

Our vision: A world in which every child attains the right to survival, protection, development, and participation.

Our mission: To inspire breakthroughs in the way the world treats children, and to achieve immediate and lasting change in their lives.

Our values: Accountability, ambition, collaboration, creativity, and integrity.

We are committed to ensuring our resources are used as efficiently as possible, in order to focus them on achieving maximum impact for children.

Background information/context

The Internal Control and Compliance function requires additional support for its functional activities. The major role of consultant will be to conduct control and compliance check of partner NGOs and functional units.

Objective

The objectives of the assignments are:

- To conduct control and compliance check of different Partner NGOs and SCI Country Office functional units.

Location and official travel involved:

The consultant shall work in SCI Nepal office from 9:00am to 5:00pm, Monday to Friday. Consultant is expected to spend approximately 75% in field (mostly in Karnali Province and Madhesh Province). During field visits, the working hour of consultant will be as per partner's working hour. Office space will be provided. Any required travel will need pre-approval by SCI in accordance with SCI's Travel Policy and applicable Country Office Expense Policy.

This arrangement is subject to COVID restriction imposed by Nepal government and safety measures adopted by SCI Nepal management.

Services the Supplier will provide:

- Conduct internal control and compliance check of Partner NGOs and other units of SCI. The task covers control and compliance check. Prepare and complete the reporting cycle as prescribed.
- Execute compliance check with applicable laws, policies, and donor requirements as part of internal audit.
- Apply relevant risk-based audit technique while performing internal control and compliance check.
- Complete documentation after each assignment and submit the report.
- All findings major or minor should be evidence based and should ensure value addition to the department /unit.
- The recommendation should be practical and useful for system strengthening.
- Maintain fundamental principles and ethics of auditors such as high level of confidentiality, integrity, objectivity, professional competence, and behaviour.
- Provide suggestion to line manager for improvement of internal audit strategy and methodology.
- Consultant is expected to spend approximately 75% in field (mostly in Karnali Province and Madhesh Province)

Experience and skill set required:

- Chartered Accountant with minimum 3 years of post-qualification experience.
- Working knowledge of INGOs/ development sector including local NGOs.
- Good communication skill- written and oral.

Additional requirement for firm:

- An audit firm registered in Institute of Chartered Accountants of Nepal.
- Personnel allocated from firm for the consultancy must possess above mentioned qualification, experience and skill.

Expected Deliverables

The consultant is expected to work five days a week. Holidays will be given as per list of holidays* in SCI Nepal Country Office. The consultant will fill the timesheet and provide brief report on work done on monthly basis. Timesheet and report will be approved by ICC Manager.

(*19th September, 3rd -6th October, 25th to 27th October)

Timeline*

Estimated Commencement Date: 15th August 2022

Estimated End Date: 14th November 2022

Budget

The consultant is required to provide monthly rate (Inclusive of VAT).

Per diem (DSA), accommodation rate and travel cost during field visits will be provided as per SCI policy.

- Per diem (DSA) rate will be NPR 2000 per day (inclusive of VAT).
- Accommodation rate will be reimbursed up to the actual cost of NPR 3000 per night, excluding applicable government tax (VAT, tax, service charge) upon submission of actual bill. VAT shall be added

on actual accommodation expense in consultant invoice bill but total amount should not exceed NPR 3000 excluding applicable government tax.

- Full per diem or DSA will be computed for first day of travel if travel is done before 12 pm and spend overnight in the field and half per diem if the travel is made after 12 pm with overnight stay. DSA will not be computed within the Kathmandu valley. Half per diem will be computed for returning day of travel.

- If no night stays involved, accommodation part will be cut from lump sum amount. If breakfast is provided 10%, if lunch is provided 30% and if dinner is provided 40% of total DSA (per diem) will be deducted.

- Travel cost (Air Ticket, Bus Ticket etc.) will be paid as per actual submission of travel ticket and boarding pass (in case of air ticket).

General assumptions and dependencies

Not applicable

Payment information

Monthly on submission of invoices.

Evaluation Criteria:

S. N.	Parameter	Subcategory	Major topic	Score weightage
A	Essential	Compliance	Consultant accepts Save the Children's Terms and Conditions of Purchasing and agree to comply with SCI and IAPG's policies.	PASS/FAIL
		Essential Documents	For Firms: Copies of- Firm registration certificate, VAT registration certificate, Latest tax clearance certificate.	
		Essential Documents	CV(s) of the proposed consultant(s) with full date of birth in dd/mm/yyyy format. Professional qualification certificate and work experience certificate. (in case of firm it should submit CV, professional qualification certificate and work experience certificate of personnel allocated for consultancy work)	
		Essential Documents	For firms that are tax exempted by the government, a copy of tax exemption certificate should be submitted.	
		Essential Documents	For Individuals (Nepali): Copies of citizenship certificate and PAN. VAT registration certificate is required in case total budget amount exceeds NPR 500,000 (including total DSA and accommodation).	
		Essential Documents	For Individuals (Foreign Nationals): Copies of passport and a valid visa/permit to work in Nepal.	

S. N.	Parameter	Subcategory	Major topic	Score weightage
B	Capability	Capability	Post Qualification Experience	35%
			Experience of audit in Development Sector	10%
		Reference	Client Reference Check (for shortlisted candidate only) Please provide the names of at least three referees (service period over the last two years). Relevant Clientele: Development sector (INGOs, Bilateral organisations, local NGOs) within 24 months	5%
C	Commercial	Commercial	Budget (Cost)	50%
			TOTAL	100%

How to apply for the services

Proposal Submission Guideline/Required Documents

- Proposal Submission Deadline-
- Required Documents-
 - Filled out Consultancy Proposal Form (enclosed with this ToR)
 - CV(s) of the proposed consultant(s) with full date of birth in dd/mm/yyyy format.
 - Professional qualification certificate and work experience certificate.
 - For firms: Copies of- Firm registration certificate, VAT registration certificate, Latest tax clearance certificate. For firms that are tax exempted by the government, a copy of tax exemption certificate should be submitted.
 - For Individuals (Nepali): Copies of citizenship certificate and PAN/VAT registration certificate;
 - For Individuals (Foreign Nationals): Copies of passport and a valid visa/permit to work in Nepal.

If an individual is a full-time staff member of another organization, a no objection/consent letter signed by the organization head must be submitted along with the proposal. This is not applicable for proposals sent through a firm.

Proposals should be submitted via email to deepak.gurung@savethechildren.org