



Strengthening strategic interventions into violent conflict with the overall aim of fostering sustainable peace in the Asia region

Invitation to Tender

Expenditure Verification for the project
“Building on Foundations for Future Peace in the Deep South of
Thailand”

Funded by European Union



I. Background

CPCS is a Cambodian NGO working in the field of peacebuilding and conflict transformation in Asia. Our mission is to strengthen strategic intervention into armed conflict with the overall goal of reaching sustainable and positive peace in the Asia region. CPCS is home to a range of interconnected programmes and initiatives that are informed by on-going analysis and consultation with a myriad of local partners from the various contexts in which CPCS works, including Myanmar, the Philippines, Cambodia, and Sri Lanka. CPCS is an outsider organisation, and conducts research and delivers resources that are not available within the communities, thus not competing with local organisations. Being based in Cambodia also provides space to bring participants of our interventions out of their contexts when hosting programmes, allowing for more freedom to critically reflect on their context and strategies for moving forward towards peace.

CPCS focuses on demand-driven interventions that are informed by critical analyses and tailored to the needs of stakeholders within their conflict contexts. To enhance the sustainability of outcomes, CPCS prioritises long-term accompaniment over one-off programmes. Through this approach, CPCS expands safe spaces and creates platforms for dialogue and understanding, which are essential for establishing mutual trust and an environment conducive for transforming conflict. CPCS also works to build relationships with key individuals and institutions directly involved in peace processes, as well as key actors driving or influencing conflicts. These relationships provide a myriad of perspectives on conflict dynamics as well as opportunities to support and strengthen locally led efforts. New projects are frequently identified through feedback from these partners and are designed to fill identified gaps, strengthen conflict transformation approaches, or to bring together key actors to develop new strategies for reducing conflict.

II. Context and Purpose

The Centre for Peace and Conflict Studies is looking for an external audit firm to provide expenditure verification on EU funded project's financial statement (1st December 2019 – 30 November 2021). The purpose of this audit is to provide verification of expenditure incurred under the EU financed contract.

III. Objectives & Deliverables

The Objective of expenditure verification:

- to carry out the agreed-upon Guidelines for Risk Analysis and Verification Procedures listed in Annex 2 of ToR, and
- to issue reports based on the template in Annex 3 of ToR which will support the Contracting Authority's conclusions on the eligibility of the reported expenditure and the related follow-up.
- The Expenditure Verifier is not expected to provide an audit opinion.

Deliverables:

Scope of the expenditure verification:

The expenditure verification shall be conducted at the location of the Legal Holder's registered offices where the project bookkeeping is done.

The Expenditure Verifier shall undertake this engagement in accordance with:

- the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
- the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures of engagements, the Coordinator requires that the Expenditure Verifier is independent from the Coordinator and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.

Contracts and Financial Reports covered by the ToR

The Contract(s) and Financial Reports subject to this expenditure verification are indicated on the cover sheet and in Annex 1 of the ToR (Annex 1: Engagement Context/Key Information).

Conditions for Eligibility of Expenditure

The conditions for eligibility are stipulated in the Contracts which are provided in Annex 1 of the ToR.

Term of Reference (ToR) for this expenditure verification will be provided upon request.

IV. Methodology

The audit firm will coordinate with the CPCS Finance Manager.

V. Timeframe and Budget

The audit services shall be available in **January 2022**.

Remuneration shall be based on consultant experiences. All expenses associated with activity (travel, accommodation, meals, etc.) will be covered by CPCS.

VI. TECHNICAL REQUIREMENTS FOR APPLICATIONS

KEY Requirements/Selection criteria:

- Audit firm experience of at least 5 years with EU funded projects.
- Registered with Cambodia law, KICPAA, and ACCA.
- Availability of staff with professional qualifications and technical abilities.
- Cost proposal

Deadline: Interested audit firm should send proposal with key activities, specific timeline or work plan, objectives, experiences and budget proposal, etc. and Team's CV to the centrepeaceconflictstudies@gmail.com by 10 May 2021 @5pm. Only shortlisted candidates will be contacted for interview.