

Service description / Terms of Reference

Short term expert

Project : „ Förderung genossenschaftlicher Strukturen in Ostafrika und Tunesien als Beitrag zur Stärkung ländlicher Regionen „
Title : Audit / Internal Control Caritas Uganda
Country : UGANDA

The DGRV - Deutscher Genossenschafts- und Raiffeisenverband e. V. (German Cooperative and Raiffeisen Confederation) is the umbrella organization and statutory auditing association of the German cooperative organization based in Berlin. The International Relations Department (AIB) of the DGRV in Bonn carries out projects in Latin America, Africa and Asia to promote cooperatives on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ).

1. Background and occasion

The objectives are the promotion of entrepreneurial cooperatives in the financial sector and in the agricultural sector as well as the sustainable development and strengthening of cooperative systems and structures. The overall objective of the projects is to integrate economically disadvantaged groups into the economic process and thus into society.

Since 2018, DGRV has been working with the Caritas Uganda. To continue to support the establishment of an effective transfer of knowledge on the topic of 'internal control and audit' as a preparatory measure for a more effective audit for SACCOs and community-based cooperatives within the CARITAS network DGRV invites for a new tender in 2021.

2. Purpose, goals and use

The Internal Audit Function provides independent assurance that an organisation's risk management, governance and internal control processes are operating effectively. Therefore Internal Audit facilitates:

Assurance and confirmation to the stakeholders (Board, Management and Shareholders) that:

- Financial statements reflect the true picture, risk management system is effective, IT and other systems are functioning as expected,
- Compliance with Internal controls, laws, regulations, guidelines, operating procedures and directives. That Management and staff are complying with the internal policies, exposure limits are not violated; Bye laws are adhered to,
- Outcome of the business operations are consistent with established objectives and carried out as planned.
- Assurance to the Regulators by certifying the returns submitted to the supervised institution,
- Investigative services to the stakeholders about fraud, embezzlement, theft, waste, etc.
- Coordinates external audits.

3. Tasks

To continue to support the establishment of an effective transfer of knowledge on the topic of 'internal control and audit' as a preparatory measure for a more effective audit for SACCOs and community-based cooperatives within the CARITAS network.

Specific Tasks of the Consultant

- a) To further develop and implement - the recommendations for action which have been derived in 2020, in particularly from the Symposium on Internal Control & Audit in January 2021. The event aimed to comprise a multi-disciplinary team of presenters to pool their respective experiences, shared understanding of 'internal control and audit' from the perspectives of; regulators, licensors/ supervisory authorities, Audit and Accounting Authorities, the national apex for Co-operatives, Unions and Federations, practitioners, Co-operatives and development partners. This shall involve among others:
 - deepen cooperation with the diocese of Kampala, identifying technical fields of action, providing ongoing technical support and assist in designing and conducting workshops,
 - providing technical assistance to other dioceses (e.g. Fort Portal, Nebbi, Mityana, Luwero and Tororo) based on the assessment of their individual needs and insights derived from the cooperation with the diocese of Kampala,
 - identify relevant topics of Internal Control and Audit and contribute to the adoption / development of modules with manuals to transfer knowledge appropriately to different target groups.
 - assess the feasibility of an 'Internal Control & Audit' function within Caritas

- b) To support a broad range of knowledge transfer activities that contribute to the overall goal. Within this perspective:
 - elaboration and adaption of training materials,
 - comment on the practices; current and/or adaptable alternatives for the future,
 - advise on the sequencing of measures to be pursued; immediate/ short, medium and long-term,
 - guide/ prioritise the subsequent measures in lieu of feasibility, resources/ potential for growth,

- c) To validate recommendations with supervisory authorities – may involve consultations with:
 - the Institute of Certified Public Accountants of Uganda (ICPAU),
 - Bank of Uganda (BoU),
 - Uganda Microfinance Regulatory Authority (UMRA),
 - Ministry of Trade, Industry and Cooperatives (MTIC),

- d) To disseminate – the above:
 - facilitate a workshop to present;
 - the above reports,
 - recommendations,
 - action planning.

To provide remote / offsite follow-up support from Germany and to engage in mission onsite to Uganda (whenever the situation permits)

4. Deliverables

The consultant is expected to deliver the following outcomes and outputs

- Reports – detailing the activities undertaken, results and recommendations (including appendices)
The report shall be prepared in English.
- Preparing of workshops
- Coaching and advising on and off site (depending on Covid-19 situation)
- Functional establishment as per the purpose of assignment
- Training and mentorship sessions and reports

The Contractor shall prepare a progress and results report on the performance of the services on site and in Germany at its own expense in accordance with the standards of the Client's external client, which must be submitted to the DGRV, International Relations Department, Adenauerallee 121, 53113 Bonn, by 20th of December 2021 at the latest. The report must be sent to the AG by e-mail (Word or tables in Excel). Documents that are not available as electronic files must be sent to the AG as originals. The report will be prepared in English language.

5. Qualifications

The following attributes shall be required:

- Knowledge and understanding of the cooperative system in Uganda as well as Internal Control & Audit processes in Uganda
- Accredited Accountant by German Auditing Federation with specialization on cooperatives,
- Formal education and qualification
- International exposure and experience in the principal topics,
- 5 to 10 years participation in audit including trainings on internal controls,

6. Management of the mission

The coordination of the assignment on and off-site in Uganda is done by the project manager Christian Königsperger. He or project advisors on site will accompany the consultant and support him as needed.

7. Timeframe:

from April 2021 until December 2021

Onsite: in Uganda 8 days (including travel days) if the situation allows

Offsite: in Germany up to 8 days

8. Quantity structure

The engagement shall comprise a total of 16 days.

Some 8 days shall be spent on site in Uganda if the situation allows. The following onsite/offsite relation is an indication and can be transposed if necessary.

We have aroused your interest?

Please send your offer including CV and fee requirements exclusively by e-mail to:
bewerbung.international@dgrv.de.

Subject: IC Caritas Uganda

DGRV - German Cooperative and Raiffeisen Confederation e.V.
International Relations Department
Adenauerallee 121
53113 Bonn
www.dgrv.de/international

Contact for content-related questions: C. Neidhold, Africa desk officer (neidhold@dgrv.de, Tel. 0228-8861-339)

Closing date: **29.3.2021**

We inform you about our handling of your personal data and your rights according to DSGVO in our <https://dgrv.de/pdf/dsh.pdf>

Please note that unencrypted e-mail communication via the public data network is always subject to the risk of unauthorized access and always send us confidential content only encrypted or password-protected.