Додаток 1

**ТЕХНІЧНЕ ЗАВДАННЯ**

**НА ПОСЛУГИ З ПРОВЕДЕННЯ ФІНАНСОВОГО АУДИТУ РЕАЛІЗАЦІЇ «ІНІЦІАТИВИ З РОЗВИТКУ ЕКОЛОГІЧНОЇ ПОЛІТИКИ Й АДВОКАЦІЇ В УКРАЇНІ» У 2019 РОЦІ**

**за стандартам IAASB (International Auditing and Assurance Standards Board)**

**Період перевірки** - з 01.01.2019 по 31.12.2019

**Місце проведення фінансового аудиту – Міжнародний фонд «Відродження»**

**Терміни надання послуг:**

10 – 28 лютого 2020 р. – активна фаза проведення аудиту в МФВ

02 – 16 березня 2020 р. - написання звіту за результатами аудиту з відповідними до ТЗ компонентами та його подання до МФВ

**Обов’язкові завдання до перевірки і зазначення у звіті-висновку:**

1. Follow up whether salary costs debited to the project/programme are recorded throughout the duration of the year in a systemized way and examine whether the salary costs can be verified by sufficient supporting documentation.
2. Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by the Embassy for the period.
3. Based on materiality and risk the auditor shall examine whether there is supporting documentation related to incurred costs. Regardless of materiality of the findings the auditor shall quantify the amount for costs lacking sufficient supporting documentation.
4. Examine whether foreign exchange gains/losses are disclosed as a separate item in the financial report as well as disclosed in accordance with what is stipulated in the agreement including appendices and generally accepted accounting principles.
5. The cooperation partner’s compliance with the applicable tax legislation with regard to taxes (e.g.PAYE)[[1]](#footnote-1) and social security fees.
6. Follow up whether the cooperation partner has adhered to the procurement guidelines annexed or referred to in the agreement.
7. Review if outgoing balance for previous period is the same as incoming balance for the current period.
8. If the cooperation partner applies modified cash basis as accounting principle, the auditor shall describe used method and motivate whether the applied accounting principle is acceptable for this type of financial report.
9. Verify the unspent balance at the end of the financial year against accounting records and its supporting documentation.
10. Follow up whether the cooperation partner has implemented the recommendations from the previous audit. The examination includes reviewing whether the cooperation partner has implemented the action

**Перевірка коштів, які спрямовуються на партнерів-виконавців (грантерів):**

1. Review whether the Cooperation partner have signed agreements with its implementing partner organisations.
2. Review whether the audit requirements in agreements with partner organisations are in accordance with the audit requirements as stipulated in the organisation’s agreement with the Embassy.
3. Review whether the cooperation partner has followed-up on grants according to the requirements of the Agreement.
4. Review whether there is an unbroken chain of audited financial reports according to the requirements as stipulated in the agreement between the cooperation partner and the Embassy, for funds disbursed the previous year. The review shall include whether the cooperation partner makes documented assessments of the audited financial reports submitted to the cooperation partner and whether these reports are followed-up by the cooperation partner. The review shall include verification of contributions equivalent of a minimum of 100 % of the total of disbursed funds as well as 100 % of the number of contributions. The review shall also include any observations from auditors that the Embassy should be informed about.
5. Are the same requirements for reporting exchange rate gains and exchange rate losses as stipulated in the agreement between the Cooperation partner and the Embassy, included in the agreements between the Cooperation partner and its implementing partner organizations?

**Звіт про фінансовий аудит:**

The reporting shall be signed by the responsible auditor (not just the audit firm) and shall include the title of the responsible auditor.

The reporting from the auditor shall include an independent auditor’s report in accordance with the format in standard ISA 800/805 and the auditor’s opinion shall be clearly stated. The independent auditor’s report shall clearly stipulate that the audit has been conducted in accordance with ISA 800/805. The reporting shall also include a Management letter that discloses all audit findings (significant and other findings), as well as weaknesses identified during the audit process. The financial report that has been subject of the audit shall be attached to the audit reporting. The auditor shall make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order.

If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

Measures taken by the organisation to address weaknesses identified in previous audits shall also be presented in the Management Letter.

The additional assignment according to agreed upon procedures ISRS 4400 under section II, shall be reported separately in a “Report of factual findings”. The size of the sample of reviewed audit reporting shall be stated in the report.

If the auditor conducts an additional assignment according to ISRS 4400 and assesses that the observations presented in the “Report of factual findings” include the information that would have been included in a Management Letter, a separate Management Letter does not need to be issued for the ISRS 4400 assignment. Instead it is sufficient if the “Report of factual findings” include an explanation as to why a Management Letter has not been issued.

1. Pay As You Earn [↑](#footnote-ref-1)