CALL FOR EXPRESSIONS OF INTEREST

RECRUITMENT OF A FIRM TO ASSIST PARTNERS IN PROJECT IMPLEMENTATION / FIDUCIARY MANAGEMENT, STEERING AND MONITORING IN THE FIELD

Opening of the call: June 20, 2022
Closing of the call: July 4, 2022

CEI N° 15-2022

The West and Central African Council for Agricultural Research and Development (CORAF) is a sub-regional organisation in West and Central Africa (WCA), which coordinates and facilitates sub-regional agricultural research and development activities to contribute to the improvement of agricultural productivity and overcome the major challenges of food insecurity and poverty.

CORAF receives funds from donors to implement projects through its partners which are the NARS, NHAs, CGIARs, the private sector, CSOs and Universities. For the implementation of project activities, CORAF signs sub-contracts with its partners, who in turn report to it both technically and financially. The activities undertaken by the partners are experiencing slow implementation, causing delays in the monitoring and justification of the transferred funds.

It was also noted that some partners do not have a successful and compliant management system to guarantee the reliability and regularity of periodic reports. Thus, it is necessary to explore the possibilities of technical assistance to partners for fiduciary management with the monitoring and evaluation of projects in the field, even if the expenses incurred by the partners in the framework of the implementation of CORAF’s various projects are executed in accordance with the budget validated by the Governing Board and the financing agreements signed with the donors.

It also appears the need to set up an adequate and much more fluid reporting mechanism between CORAF and its partners. This reporting system should enable CORAF to achieve the following objectives:

- Have a real-time view of operations and fund management;
- Reconciling the use of data and guaranteeing the reliability of partner declarations;
- Promote collaborative work and rapid decision-making

CORAF is seeking a firm to assist partners in project implementation / Fiduciary management, steering and monitoring in the field.
CORAF intends to use part of its resources to make payments for this consultation.

The Executive Director of CORAF invites interested firms to express their interest in providing the services described in the attached terms of reference. They should provide information indicating that they are qualified to perform the said services (brochures, references concerning the execution of similar contracts, Experts CV, experience in the similar field, experience in similar conditions, etc.).

The firm will be selected according to the rules contained in the CORAF Manual of Administrative, Financial and Accounting Procedures.

**The selection method will be the one based on the consultant's qualification (SQC):** (At the end of this expression of interest, the most qualified and experienced firm will be selected and invited to submit a technical and financial proposal and then, provided that this proposal is compliant and acceptable, be invited to negotiate the contract).

Interested firms that meet the requirements can get further information by sending an email to procurement@coraf.org.

Expressions of interest must be submitted via email to the following address: procurement@coraf.org no later than **July 4, 2022, at 5.00 pm GMT**.

Dr Abdou TENKOUANO  
Executive Director of CORAF
Terms of Reference
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Recruitment of a firm to assist partners in the implementation of projects / Fiduciary management and field monitoring

I. CONTEXT OF THE ASSIGNMENT

1.1. Justification

CORAF receives funds from donors to implement projects through its partners which are the NARS, NHAs, CGIARs, the private sector, CSOs and Universities. For the implementation of project activities, CORAF signs sub-contracts with its partners, who in turn report to it both technically and financially. The activities undertaken by the partners are experiencing slow implementation, causing delays in the monitoring and justification of the transferred funds.

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According to CORAF procedures, at the end of each reference period (monthly/quarterly/semi-annually) the supporting documents of the expenditures implemented by the NARS are transmitted from the Executive Secretariat for control by the CORAF Financial Controller under the supervision of the Director of Management Services for the validation of their eligibility and exhaustiveness. This control makes it possible to know if:

- Expenditures that have been certified and accounted for are taken into account by CORAF.
- Non-certified expenses are recorded in suspense accounts and transmitted to the relevant NARS by means of a memo to request new transmissions of additional supporting documents or reimbursement of expenses deemed as ineligible.

It should be noted that even if the technical monitoring of field activities is done from the Executive Secretariat, which verifies the implementation of activities through the Monitoring and Evaluation Officer, and the Project Coordinator, CORAF wishes, within the framework of the optimisation of these processes, to externalise assistance to its project implementing partners. To
this end, the role of project expenditures control will be entrusted to an audit or accounting firm with expertise in project monitoring and evaluation to verify the correlation between expenditures and the funds used.

1.2. **Definition and objectives of the assignment**

The assignment consists in benefiting from the assistance of an audit or accounting firm in charge of:

- Controlling and validating the expenditures made by the partner institutions within the framework of the projects.
- Verifying the correlation between the expenditure and the technical report.
- Set up a mechanism for managing and monitoring partner reporting

**II. CONTENT OF THE ASSIGNMENT - TASKS TO BE PERFORMED BY THE FIRM**

The firm designs and performs its audit program in accordance with the objective and scope of this assignment. In performing these procedures, the auditor may implement techniques such as enquiry and analysis, (re)calculation, comparison, other tests of accuracy and veracity of information, observation, inspection of records and documents, review of assets, and seeking confirmation.

These procedures will enable the firm to obtain adequate control information to do the reporting on the controls performed on a monthly basis. In order to check the eligibility of expenditures declared by the beneficiary in the financial report, the firm may refer to the procedures below:

2.1. **General procedures**

The firm verifies that the financial report complies with the terms of the grant contract and the requirements of the funding partners, and examines whether the beneficiary has complied with the accounting and bookkeeping rules imposed by the contract in order to:

- Determine whether an effective and efficient control of expenditures in the financial report is feasible; and
- Report significant exceptions and deficiencies in accounting, record keeping and documentation requirements, so as to enable the beneficiary to take follow-up action for correction and improvement for the remainder of the contract period.

The firm reconciles the information in the financial report with the beneficiary's accounting system and records by checking the correlation between the financial report, the budget and the technical report.

2.2 **Management and monitoring of reports**

It is expected from the Cabinet, the establishment of a control and management system for reporting by partners in order to improve the current process and harmonize practices between CORAF and the beneficiaries. In particular, this will involve setting up a regular reporting tool, correlated with CORAF's management needs, adapted to the challenges and defining performance indicators for the various projects.
2.3 Compliance of expenditures with the budget and analytical control

The firm carries out an analytical check of the expense items in the financial report and verifies that:

▪ The budget mentioned in the financial report matches the one in the grant contract (authenticity and authorisation of the initial budget) and that the expenditures incurred were included in the budget of the grant contract;

▪ The total amount of the payment requested by the beneficiary does not exceed the maximum grant set out in the grant contract;

▪ Any amendment to the grant contract budget complies with the conditions laid down for such amendments (budget amendment or authorisation);

▪ The conditions for profit or the application of overheads have been complied with.

2.2. Selection of expenditures to be audited

All expenditures incurred by the project must be audited, regardless of its nature and amount. Expenditures must be checked exhaustively.

2.3. Expenditure control

The firm monitors expenditures and reports any exceptions resulting from this monitoring, such as deviations from the procedures defined by CORAF. In any case, the firm assesses the financial impact of exceptions in terms of ineligible expenditure and reports all exceptions observed, including those for which it cannot measure the financial impact. After selecting the cost items, the firm verifies them by testing them against the criteria listed below.

2.3.1. Eligibility of direct costs

The firm checks the eligibility of direct costs under the terms and conditions of the grant contract. It checks that:

▪ Expenditures on any action or transaction were incurred in pursuit of the intended purpose of the project and that it was necessary for the achievement of the activities and objectives of the action.

▪ Direct costs are included in the budget of the grant contract and comply with the principles of sound financial management, in particular those of value for money and cost-effectiveness;

▪ The expenditures were actually incurred by the beneficiary or its partners during the period of implementation of the project;

▪ The expenditures recorded in the beneficiary's accounts are identifiable, verifiable and supported by original receipts.
• The expenditures planned per heading have not been exceeded as provided for in the contract.

2.3.2. **Accuracy and recording**

The firm verifies that expenditures on a transaction or action have been properly and correctly recorded in the beneficiary's accounts and financial report and are supported by adequate evidence and documentation. Proper valuation and use of correct exchange rates are required in this respect.

2.3.3. **Classification**

The firm verifies that the expenses incurred for a transaction or action have been classified under the relevant headings and sub-headings of the financial report.

2.3.4. **Reality (occurrence/existence)**

The firm uses its judgment to obtain sufficient and appropriate evidence to determine whether the expenditures were actually incurred (occurrence and quality of expenditures) and, if so, whether assets are in existence. The firm verifies the reality and quality of reported incidental expenditures by examining evidence of the work performed, goods received or services provided on time, to an acceptable and agreed standard and at reasonable prices or costs.

2.3.5. **Compliance with rules of procurement, nationality and origin**

The firm reviews the rules of procurement, nationality and origin that apply to a particular heading, sub-heading, item category or expense items. The firm ensures that the beneficiary has complied with these rules and that the relevant expenditures are eligible. Where points of non-compliance with the procurement rules are identified, the auditor will notify the nature of the non-compliance and its financial impact in terms of ineligible expenditure.

III. **SCOPE OF APPLICATION**

△ Insert the list of subcontractors and the countries of intervention

IV. **EXPECTED OUTCOMES AND DELIVERABLES**

The firm shall produce a monthly report on the control of expenditures containing the validated and rejected expenditures with the reasons for their rejection; The firm must receive the technical report and check it against the budget and expenditure in order to submit the technical activity report to CORAF.

V. **QUALIFICATIONS OF THE FIRM**

In order to carry out this assignment, the selected firm must meet the following criteria:
1. Be an audit or accounting firm with national, regional and international experience in project auditing, project expenditure review and project expenditure control; project expenditure control, modeling and development of reporting and data analysis tools.

2. Proposed composition of key staff for the conduct of the assignment, of at least:
   (i) A Head of Mission, with a BAC + 5 in Accounting/Finance or any other equivalent diploma, and with at least 10 years of experience in the field of financial and accounting audit; He/she must have a knowledge of agricultural research projects and programmes in West and Central Africa, a knowledge of the national agricultural research systems in West and Central Africa.
   (ii) An expert in data analysis BAC+5 with more than 5 years in the analysis, exploitation and restitution of data, development and implementation of dashboards.
   (iii) An associate with a BAC+4 in accounting and finance with a minimum of 4 years’ experience in financial and accounting audit.

VI. STANDARDS, COOPERATION AND ACCESS TO INFORMATION

The work described above will be carried out under the following conditions:

- The firm will carry out its assignment in compliance with the technical standards in force and in accordance with the rule book. In addition, it will comply with the instructions given to it by CORAF regarding the project programme, the amount of money allocated to the project and the priorities in the execution of the work;

- All CORAF staff will assist in facilitating the assignment to the services. Also, the heads of all departments and services of CORAF will provide, verbally or in writing, all the explanations and documents necessary for the firm to carry out the assignment entrusted to it in a timely manner;

- The firm will have unrestricted access to all CORAF staff and to all relevant information for the purpose of carrying out the expenditure audit;

- If, during the course of the assignment, circumstances arise which are of such a nature as to prevent the firm from carrying out the assignment, the firm is obliged to immediately inform the Executive Director of CORAF or the Director of Management Services.

The firm agrees that it is prohibited from using or disclosing the information it has received for the purposes of the service, except where:

   i) The recipient of this information is CORAF, in accordance with this assignment,
   ii) This information is already publicly available,
   iii) CORAF consents in writing to the disclosure of such information,
iv) The disclosure of this information is a legal obligation

The work of the firm will be carried out under the supervision of the Director of Management Services.

VII. DURATION AND LOCATION OF THE ASSIGNMENT

The assignment is planned for a renewable period of one (1) year, from 1 January to 31 December.

VIII. TERMS OF SELECTION OF THE FIRM

The selection method to be used will be the one based on the consultant’s qualification (SQC): (At the end of this expression of interest, the most qualified and experienced firm will be selected and invited to submit a technical and financial proposal and then, provided that this proposal is compliant and acceptable, be invited to negotiate the contract).