

## Terms of reference

### for Annual Audit of Project Support

#### Introduction

Brief presentation of Association of Journalists for human rights, hereafter referred to as the 'Client':

The Client wishes to engage the services of an audit firm for the purpose of Implementation of audit / external audit of the project "Pilot project for Early warning system for missing children", as stipulated in the agreement between the Client and Austrian Federal Ministry of Labour, Social Affairs, Health and Consumer Protection. The audit shall be carried out by an external, independent and qualified auditor.

#### § 1 Performance

**The objectives of the external audit in accordance with § 7 of the project contract are:**

- 1) Examination of the correct accounting on the basis of original documents (including contracts, reports on the services provided, invoices, auxiliary materials);
- 2) Devaluation of the original documents with the notation "Funded by the Austrian Federal Ministry of Labour, Social Affairs, Health and Consumer Protection" on all invoices and payment receipts;
- 3) Examination of the efficiency, the reasonableness, and appropriateness of project expenditures;
- 4) Examination of the activity and time sheets of the participating experts;
- 5) Examination of the classification of expenses within the budget lines of planned budget: personnel, travel costs and other expenses (e.g. rent, supplies, operating costs, etc.);
- 6) Examination of the expenditures and income, any duplication of funding and the overall financial management of the project;
- 7) Review of financial flows (project-related cash flows, original invoices, payment receipts, bank statements, etc.);
- 8) Confirmation of the correct accounting of expenses at the bank accounts of the association on the basis of original documents;
- 9) Examination of the plausibility of the exchange rates € / North Macedonia MKD;
- 10) Confirmation of all income in foreign currencies to the bank accounts of the Association on the basis of briefing notes and statements of accounting and confirming the proper play in accordance with statutory accounting rules on the books in the Republic of North Macedonia.

The assignment is to meet with in the offer by audit firm listed personnel. A necessary change of these people to people who are not mentioned in the offer are bound by the written consent of the client. In this case the contractor must ensure that these individuals have at least the same qualifications as the persons named in the offer. The report shall be submitted (equally authentic) in German and Macedonian language.

#### § 2 Schedule and Place of Performance

The services listed in § 1 are provided in accordance with the following schedule:

The maximum period for the fulfilment of the contract (performance period) for the auditing is 30 calendar days for the final report:

- 1) The auditing for the final report should be started on 02.01.2024 and be completed within 15 calendar days at the latest.
- 2) A draft of the audited final report should be delivered to the client within further 15 calendar days electronically per e-mail.
- 3) Any open questions can be addressed to the Contractor within 15 calendar days after sending the draft of the final report.

Within these 15 calendar days a final version of the audited report has to be completed and forwarded to the client in triplicate (hard copy in German and Macedonian).

The procedures regarding the audit report is conducted in the premises of the client and includes the examination of all the original documents/vouchers. The client is obliged to provide the Contractor all information and all documents necessary for conduction of the auditing.

### **§ 3 Contract fee**

(1) For all of the work and effort due to this contract, including the attendant costs, in particular office and material costs, costs for the required number of copies, travel costs and costs for the honorary of the contractor and the execution of the work to be used in personnel resources, including the tax and social charges, the Contractor will charge a fixed all-inclusive fee agreed, including any applicable taxes. In this regard the statement sent to the appropriate client records for proof of the cost should be submitted.

(2) Fringe benefits and other benefits, even if they are not listed separately in the contract, but necessary in order to bring the contractual performance success, additions to smaller size, clarifications or attending meetings on the subject of this contract (§ 1) that the client should require, shall be provided under the contract fee. As a small-scale additions are meant those who consume a total of not more than 10 per cent of the total fee agreed.

### **§ 4 Terms of payment**

The payment of remuneration made after proper fulfilment of the contract pursuant to § § 1 and 2, and within four weeks after the submission of a properly-and contract-compliant invoice issued to the Client incl. vouchers and after written acceptance by the client.

### **§ 5 Documents**

The client agrees to make available full information and all documents necessary for the conduct of the examination to the contractor.

The contractor agrees to return these documents not later than immediately after the completion, in case of early termination of the contract immediately after the termination date, in good condition.

### **§ 6 Sub-contractor**

The transmission of this order or any part of this contract to one or more subcontractors is prohibited.

### **§ 7 Intellectual Property Rights**

With payment of the honorary all use and exploitation rights including the right to go to treatment and further processing of the submitted work and the work by the contractor for the production in regard of documents-made content, timely and regionally unrestricted pass on to the client. The work by the contractor until the publication of the work is kept secret by the client. A publication by the contractor prior to and also after the publication by the client requires at any to be granted written approval by the client. As far as the authorship of the work stays with the contractor, he grants the client the timely and regionally unlimited absolute right to point to the public on its status as holder of rights of use of this work.

### **§ 8 Data used by the client**

(1) The Contractor acknowledges that the Client can use the personal data used by the contractor for purposes of conclusion and implementation of the contract and for control purposes.  
(2) It is possible that the data may be used in particular for:

1. the project partner , and
2. the donor, the Austrian Federal Ministry of Labour, Social Affairs, Health and Consumer Protection, or
3. the European Union under the provisions of Community law.