

**TERMS OF REFERENCE**  
**Independent Financial Audit**  
**Conflict Sensitivity Hub (CSH) – Democratic Republic of Congo**

## 1. Background

Humanitarian, development, and peace (HDP) actors operate in the Democratic Republic of the Congo (DRC) to respond to humanitarian crises and support sustainable development and peacebuilding initiatives. Many of these interventions take place in conflict-affected areas, particularly in Eastern DRC, where ensuring conflict- and gender-sensitive programming is critical to achieving sustainable impact.

In this context, International Alert implemented a pilot phase of the Conflict Sensitivity Hub (CSH) between March 2021 and February 2022, funded by the UK Foreign, Commonwealth & Development Office (FCDO). Following this, the full implementation phase began in August 2022 with funding from FCDO, the Ministry of Foreign Affairs of the Kingdom of the Netherlands (Dutch MFA), GIZ, and Global Affairs Canada (GAC).

The CSH aims to strengthen the capacity of HDP actors to integrate conflict sensitivity and gender considerations into their programming, thereby improving the effectiveness and sustainability of aid interventions.

## 2. Project Overview:

1. Provide HDP actors with continuous access to tailored resources on conflict and gender sensitivity, capacity building, technical assistance, and learning.
2. Increase the credibility, capacities, and sustainability of the CSH. The CSH in the DRC is structured around four main areas:
  - a. Research and Analysis Conducts conflict and contextual research and analysis and provides recommendations to help partners better target their interventions, as well as support in developing their research and analysis skills.
  - b. Technical Capacity Building Helps partners create and share tools to monitor contexts and intervention impacts, ensuring conflict sensitivity is addressed at both programmatic and institutional levels.
  - c. Technical Support Offers three types of training: conflict analysis, conflict and gender sensitive programming and management, and thematic guidance for specific sectors (humanitarian aid, education, cash transfers, etc.).
  - d. Learning Facilitates and encourages peer learning, experience sharing, and lessons learned among local organizations, national and international NGOs, and donors within a community of practice.

For nearly three years, the CSH has demonstrated its relevance and added value by supporting a wide range of actors international NGOs, UN agencies, local CSOs, and clusters in strengthening their capacities and accountability regarding local conflict dynamics. However, this experience remains highly dependent on external institutional funding, most of which end in June 2026.



### 3. Objectives of the Audit

International Alert seeks to engage an independent audit firm to conduct a financial audit based on Agreed-Upon Procedures (ISRS 4400) of the CSH project funded by UK Foreign, Commonwealth & Development Office (FCDO) and the Ministry of Foreign Affairs of the Kingdom of the Netherlands (Dutch MFA).

The purpose of the audit is to provide the UK Foreign, Commonwealth & Development Office (FCDO) and the Ministry of Foreign Affairs of the Kingdom of the Netherlands (Dutch MFA) with assurance that the financial contribution to CSH has been used for its intended purpose, in compliance with the Project Agreement (including the approved budget and any amendments), in line with the objectives set out in the Application, and in accordance with applicable laws and regulations.

### 4. Scope of the Audit

The audit will cover the period from **1 August 2022 to 30 June 2026** and will include all expenditures funded by FCDO and Dutch MFA under the CSH project.

### 5. Audit Standards and Approach

The audit engagement shall be conducted in accordance with ISRS 4400, issued by the International Federation of Accountants (IFAC). The auditor shall perform agreed-upon procedures as specified in this Terms of Reference and in agreement with International Alert, to report factual findings on the project financial statements. No audit opinion or assurance shall be expressed. The auditor shall maintain independence, objectivity, and professional ethics throughout the engagement, in accordance with the IESBA Code of Ethics.

The procedures shall include verification that project funds were used for their intended purposes, compliance with approved budgets and donor regulations (FCDO and Dutch MFA), proper documentation of expenditures, and internal financial control practices. The auditor shall report any discrepancies, weaknesses, or non-compliance identified, presenting findings in a clear and factual manner without providing an opinion on the appropriateness of the procedures performed. The auditor shall also verify the consistency of financial and narrative reports submitted to the donors.

### 6. Audit Deliverables

The auditor shall prepare a consolidated reports (with details by donor) and a separate report by donor in accordance with ISRS 4400 (Agreed-Upon Procedures regarding Financial Information):

- **Audit Report:** Factual findings on the Statements of Expenditure, clearly presented by donor, with supporting financial statements. The report shall document the procedures performed and the results obtained, without providing an opinion or assurance.
- **Management Letter:** Identifying any weaknesses, discrepancies, or non-compliance issues, with risk classification (high, medium, low) and practical recommendations for addressing these issues.

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.

All audit deliverables (audit report, financial statements, and management letter) shall be prepared and submitted in **English**.

## 7. Requirements for the Auditor

By applying to this ToR, the Auditor confirms that he/she meets the following conditions:

- a. The Auditor is a member of a national accounting or auditing body or institute that is itself connected to the International Federation of Accountants (IFAC).
- b. That he/she is a member of an audit firm identified by the ONEC.

## 8. Audit Duration:

The audit is expected to take place between: 20 July 2026 and 19 August 2026.

The audit will be conducted at International Alert's office in Goma, North Kivu, DRC, with the possibility of partial remote work where appropriate.

## 9. Terms of payment

The fees will be paid according to the following terms:

- ✓ 40% of the amount of the contract will be paid as a start-up advance upon signature of the contract.
- ✓ 60% of the amount of the contract will be paid after the submission of the final audit report

## 10. Submission procedures

Interested candidates must meet the following criteria and provide the required documents:

1. Copy of the Certificate of the Order of Chartered Accountants
2. Copy of the Existence Tax Declaration (DFE).
3. Copy of the Trade Register related to the market.
4. Member of a professional body affiliated with IFAC.
5. Registered with the national accounting body (e.g., ONEC).
6. Proven experience in auditing donor-funded projects (FCDO, Dutch MFA preferred).
7. Demonstrated experience with international NGOs.
8. Strong knowledge of ISA standards.
9. No conflict of interest.
10. Be free from any commitment during the audit period.





**Offers submitted after the fixed deadline will be rejected outright.**

Interested audit firms should submit their technical and financial offer to: [drc-hr@international-alert.org](mailto:drc-hr@international-alert.org) with copy to [skambere@international-alert.org](mailto:skambere@international-alert.org) no later than April 30, 2026 at 5:30 PM CAT.

**La Direction.**

