

Annex I. Terms of Reference

I. Introduction:

International Organization for Migration (hereinafter referred to as IOM) obtained a voluntary contribution of Ten Million Swedish Krona (SEK 10,000,000) from Sweden represented by the Swedish International Development Cooperation Agency (hereinafter referred to as SIDA) to finance a project entitled “PROVISION OF LIFE-SAVING HUMANITARIAN ASSISTANCE TO CONFLICT AFFECTED POPULATION IN NORTH EAST NIGERIA” (hereinafter referred to as the Project). The Project implementation period was from 01 April 2019 to 31 March 2020.

The purpose of the Project was support the Government of Nigeria in meeting the humanitarian needs in North-East Nigeria and strengthen the humanitarian response, through this project IOM will contribute to the provision of direct humanitarian assistance to improve the conditions of IDPs and affected populations in Nigeria’s North East states.

The overall objective of the Project was to contribute to the WASH Sector’s Objective to ensure the affected population have safe and equitable access to a sufficient quantity of water for domestic needs; as well as access to safe water facilities and services through the drilling, installation, operation and maintenance of boreholes (including hand-pump boreholes and solar boreholes).

IOM will drill five new boreholes and rehabilitate/upgrade another five boreholes to ensure safe access to adequate water to 15,000 people as per SPHERE standards. Drilling and rehabilitation of boreholes will both be accompanied with the construction of waterpoints, soakaway pit, drainage and fence. In order to enhance sustainability of the drilled boreholes, IOM will strengthen the role and capacity of WASH committee (WASHCOM) within the community by providing necessary trainings with a special focus on early warning signs of drying wells and care and maintenance of water points. As part of this project, IOM will also build the capacity of host community members through trainings on repair and maintenance of the hand pumps and solar-powered boreholes. In total, five trainings will be carried out, targeting the afore-mentioned groups (selected through community consultations).

The Project was undertaken in 3 locations, namely Adamawa, Borno and Yobe States.

IOM wishes to engage the services of an audit firm for the purpose of auditing this Project, as stipulated in the agreement between IOM and SIDA (hereinafter referred to as the Agreement). The audit shall be carried out in accordance with international audit standards issued by The International Auditing and Assurances Standards Board (IAASB) supported by The International Federation of Accountants (IFAC). The audit shall be carried out by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant) in IOM Nigeria Abuja office.

II. Objectives and scope of the audit:

The auditor shall use ISA 800/805 as basis for the risk assessment.

1. The objective is to audit the Financial Report for the Project for the period from 01 April 2018 to 31 March 2019 and express an audit opinion according to ISA 800/805 on whether the Financial Report of the Project is in accordance with IOM's accounting records and agreed budget.
2. The auditor shall examine, assess and report on compliance with the terms and conditions of the Agreement.
3. The auditor shall express an opinion whether the Financial Report is correct and gives a true and fair view of the activities of the Project and whether the execution has complied with the rules and conditions governing the use of funds as expressed in the Agreement.

III: Agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of reference below

1. Follow up whether salary costs debited to the project/programme are recorded 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 between the actual costs/expenditures of activities and the budgeted costs/expenditures in the template and as per the amounts approved by SIDA for the period.
3. Based on materiality and risk the auditor shall examine on a test basis 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 the exchange rate policy has been consistently applied in line with the Organization's policy.
5. Follow up whether IOM has adhered to its procurement guidelines as referred to in the agreement.
6. Review, if applicable, if outgoing balance for previous period is the same as incoming balance for the current period.
7. Verify the unspent balance at the end of the financial year against accounting records and its supporting documentation.
8. Verify the unspent balance that shall be repaid to SIDA in the final report of the last agreement year. (Only applicable in the final report of the last agreement year which is 2019. This is not applicable to projects funded in 2018)
9. If funds have been forwarded to implementing partners, the auditor shall review whether IOM has signed agreements with its implementing partner organizations

that reflect the applicable eligibility and audit requirements. Additionally, the auditor shall examine on a test basis that there is supporting documentation related to the expenditure reported by the implementing partners. The size of the test shall be based on the auditor's risk analysis. The auditors shall report the identified amount in case there is any missing supporting documentation.

IV. Reporting

- The report shall contain details regarding the audit methodology and the scope of the audit.
- The report shall contain an assurance that the audit was performed in accordance with international standards and by an independent qualified auditor.
- The report shall be signed by the responsible auditor (not just the audit firm) including 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 financial report that has been subject of the audit shall be attached to the audit reporting.
- The reporting shall also include a Management letter that discloses all audit findings (significant and other findings), as well as project weaknesses, or other weaknesses that might affect the project, identified during the audit process.
- The auditor shall make recommendations to address any project weaknesses, or other weaknesses that might affect the project, identified. The recommendations should be presented in priority.
- If IOM does not agree with an auditor recommendation, or if IOM explains the reason for the finding for example, then the auditor shall make a final comment to IOM's response.
- 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.
- The Management Letter shall state the measures that have been taken as a result of last previous project audits funded by SIDA in the country through this agreement and whether measures taken have been adequate to deal with reported shortcomings.

- The agreed upon procedures ISRS 4400 under section III, 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. When the auditor conducts agreed upon procedures 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 on factual findings” include an explanation as to why a Management letter has not been issued.
- The draft report shall be written in English and be presented to IOM in Excel Word and PDF formats within **4 weeks** of the commencement of the audit.
- The final report shall not exceed 20 pages and should be presented to IOM in two hard copies and one digital PDF version for onward transmission to SIDA.
- The audit shall commence on **an agreed date after successive selection of the audit firm.**

Annex - II Financial Proposal - Standard Forms

[Location, Date]

To: Bids, Evaluation and Award Committee
International Organization for Migration
No.11 Haile-Selassie Street,
Asokoro, Abuja

Ladies/Gentlemen:

We, the undersigned, offer to provide the consulting services for Financial Audit of the SIDA funded project '**Multi-sectoral humanitarian assistance in North East Nigeria - SIDA 2019 allocation - Nigeria**'. in accordance with your Request for Proposal (RFP) NG10-20-343 dated 20th March 2020 and our Proposal (Technical and Financial Proposals). Our attached Financial Proposal is for the sum of NGN. / (.....
..... Nigerian Naira and Kobo)
[Amount in words and figures]. This amount is exclusive of the local taxes.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations, up to expiration of the validity period of*[insert validity period]* of the Proposal.

We acknowledge and accept the IOM right to inspect and audit all records relating to our Proposal irrespective of whether we enter into a contract with the IOM as a result of this Proposal or not.

We confirm that we have read, understood and accept the contents of the Instructions to Service Providers/ Consulting Firms (ITC), Terms of Reference (TOR), the Draft Contract, the provisions relating to the eligibility of Service Providers/ Consulting Firms, any and all bulletins issued and other attachments and inclusions included in the RFP sent to us.

We understand you are not bound to accept any Proposal you receive.

We remain,

Yours sincerely,
Authorized Signature:
Name and Title of Signatory:
Name of Firm:
Address:

Annex - III Bidder Certification

I HEREBY CERTIFY THAT:

I, _____ (print name), _____ (title), of
_____ (print firm name) possess the legal authority to
sign and submit this bidding document

Also I certify the following

1. I read and understood the articles of the Request for Proposal (RFP) and its annexes
2. I read the vendor code of conduct of IOM Nigeria and agreed its terms and condition by under signing on it
3. I certify that the information provided in the vendor information sheet and is true and correct

Date: _____

By: _____ (print name of Authorized Representative)

_____ (signature of Authorized Representative)

Annex – IV Vendor Code of Conduct



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1. Foreword

The following guidelines aim to provide clear summary of IOM's expectation from the vendors in all procurement dealings, ensuring that internationally recognized procurement ethics are followed.

Moreover, with IOM's strict policy on transparency and accountability in all procurement transactions, this document aims to and urges all vendors to adhere to the highest ethical procurement standards.

IOM procurement ethics focuses on **zero tolerance on corruption, avoiding any form conflict of interest and honest representation of vendor's capabilities.**

Vendors are strongly urged to familiarize themselves with this Code of Conduct which will ensure successful working relations with IOM.

2. IOM Nigeria Policy on Corruption and Position on Conflict of Interest

IOM expects all contracted vendors and those companies seeking to sell goods or services to conduct their business in accordance with the highest ethical standards. Vendors or potential vendors must strictly comply with all laws and regulations on bribery, corruption and prohibited business practices.

IOM requires that vendors maintain and observe the highest ethical standards. Vendors or potential vendors:

- Shall not, directly or indirectly, offer to any IOM officer or employee money, goods or a

service as a consideration or in expectation of a favorable decision, information, opinion, recommendation, vote or any other form of favor which qualifies as corruption.

- Shall not directly or indirectly, offer, give or agree or promise to give to any IOM staff member any gratuity for the benefit of/or at the direction or request of any officer or employee of IOM.
- Immediately inform the IOM Chief of Mission if any employee or manager of IOM solicits or obtained or has made an attempt to obtain gratification for himself/ herself or for any other persons.
- Immediately declare if any of their staff and/or officers had or have any relative employed with IOM in Nigeria. Failure to make such declaration shall be construed as conflict of interest and might result in the exclusion of the vendor from present and future procurement processes and other legal action as deemed fit by the Organization.

3. Representation from Vendors

IOM expects all its vendors to honestly declare and warrant that:

- It will comply with all legislation, regulations and statutory requirements relating to the provision of the products/ services to IOM.
- It will not act in concert with other vendors or agents when participating in a bid.
- It is a duly authorized/certified provider of the supplied products/services and shall not, expressly or impliedly hold itself out to be an agent/representative of a third-party provider of the same products/services.
- It will only supply products that are certified to be of merchantable and satisfactory quality.
- The vendor possesses the necessary capabilities, equipment and suitable place of business to perform its obligations.
- It shall not contract out or subcontract or outsource any portion of the products/services unless prior written consent from IOM has been obtained; and
- It shall maintain the highest standards of integrity and quality of work at all times.

4. Applicability of the Code of Conduct

It is IOM's expectation that all vendors, their employees, sub-contractor or any other entity acting on behalf of them when dealing with IOM, comprehensively understand and adhere to the Code of Conduct at all times.

5. Requirements for Vendors

All vendors are expected to adhere to the principles and policies prescribed in this Vendor Code of Conduct. In fulfilling these responsibilities, all vendors, their employees dealing with IOM, their sub-contractors and any other representatives dealing on their behalf with IOM must:

- Read and understand the Vendor Code of Conduct.
- Report possible violations of the Vendor Code of Conduct by informing the Head of the Procurement Unit or IOM's Chief of Mission of any situation causing the vendor to operate in violation of the Code of Conduct; and
- Cooperate fully in any investigation.

IOM will do its utmost to deal only with vendors who themselves adopt and adhere to the Vendor Code of Conduct and/or any other policy or code of conduct that aims to promote similar principles as described in the Vendor Code of Conduct. In this respect, IOM will closely monitor

the performance of its vendors and will take necessary action in cases where is in breach or is believed to be in breach with this Code of Conduct or any other contractual obligation.

6. Monitoring compliance to the Code of Conduct

To facilitate the monitoring of vendors' compliance with this Code of Conduct, IOM expects vendors to:

- Develop and maintain all necessary documentation to support compliance with the described standards; such documentation must be accurate and complete.
- Provide IOM's representatives with access to relevant records, upon IOM's request.
- Allow IOM's representatives to conduct interviews with the vendor's employees and with management separately.
- Allow IOM's representatives to conduct announced and unannounced site visits of vendor locations; and
- Respond promptly to reasonable inquiries from IOM's representatives in relation to the implementation of the Code of Conduct.

7. Secure Communication Channels

To encourage self-policing of the Code of Conduct, IOM has established a secure communication channel to enable the vendors to raise their concerns confidentially and responsibly.

If the vendor has questions about the Code of Conduct or wishes to report a questionable behavior or possible violation of the Code of Conduct, the Concerned Individual ("Vendor") is encouraged and should contact IOM by sending an e-mail to (feedback-nigeria@iom.int).

IOM will not tolerate any retribution or retaliation by anyone against a concerned individual who has, in good faith, sought out advice or has reported questionable behavior and/or a possible violation. IOM will take disciplinary action up to and including termination of contract for anyone who threatens or engages in retaliation, retribution or harassment of the concerned individual. Identities and contents of all information or complaints will be treated STRICTLY CONFIDENTIAL AND SECURE.

8. DISCIPLINARY ACTIONS

Breaches of the Code of Conduct may result in actions being invoked against that vendor, in addition to any contractual or legal remedies. The actions applied will depend on the nature and seriousness of the breach and on the degree of commitment shown by the vendor in breach to its obligations under the Code of Conduct. The range of actions available to be imposed on vendor includes, but is not restricted to:

- Formal warnings – informing that the continued non-compliance will lead to more severe actions.
- Penalties.
- Disclosure of nature of breach to all IOM subsidiaries and associate companies.

- Immediate termination of contract, without recourse; and/or
- Preclusion from tendering or any other form of contracting for any work in the supply chain, for a specified period. These preclusion actions may be restricted to tender opportunities associated with IOM for lesser breaches, or in more severe cases, may be applied for IOM and all its subsidiaries and associate companies.

Issued by

IOM Procurement Staff: _____

Location: _____

Signature: _____

Date: _____

Acknowledgment and Acceptance:

This is to certify that I have fully read the Vendor Code of Conduct attached. Having fully read and understood the completed requirement of this Vendor Code of Conduct, I hereby commit myself and my company to serve this Code of Conduct and to fully comply with all of its principles. I also certify that I am authorized by my company to sign and accept this document in its behalf.

Vendor: _____

Address: _____

Representative Name: _____

Title _____

Signature: _____

Date: _____

Annex – V Vendor Information Sheet



IOM International Organization for Migration
OIM Organisation Internationale pour les Migrations
OIM Organización Internacional para las Migraciones

GPSU.SF-19.6

VENDOR INFORMATION SHEET (VIS)

Name of the Company _____

Address Leased Owned Area: _____sqm

House No _____
Street Name _____
Postal Code _____
City _____
Region _____
Country _____

Contact Numbers/Address

Telephone Nos. _____ Contact Person: _____
Fax No. _____
E mail Address _____ Website: _____

Location of Plant/Warehouse Leased Owned Area: _____sqm

Business Organization Corporation Partnership Sole Proprietorship

Business License No.: _____ Place/Date Issued: _____ Expiry Date _____

No. of Personnel _____ Regular _____ Contractual/Casual _____

Nature of Business/Trade

<input type="checkbox"/> Manufacturer	<input type="checkbox"/> Authorized Dealer	<input type="checkbox"/> Information Services
<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Retailer	<input type="checkbox"/> Computer Hardware
<input type="checkbox"/> Trader	<input type="checkbox"/> Importer	<input type="checkbox"/> Service Bureau

Site Development/ Construction
 Consultancy
 Others _____

Number of Years in business: _____

Complete Products & Services

Payment Details

Payment Method Cash Check Bank Transfer Others
 Currency Loc.Currency USD EUR Others
 Terms of Payment 30 days 15 days 7 days upon receipt of invoice
 Advance Payment Yes No % of the Total PO/Contract

Bank Details:

Bank Name _____
 Bldg and Street _____
 City _____
 Country _____
 Postal Code _____
 Country _____
 Bank Account Name _____
 Bank Account No. _____
 Swift Code _____
 Iban Number _____

Key Personnel & Contacts (Authorized to sign and accept PO/Contracts & other commercial documents)

Name	Title/Position	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____

Companies with whom you have been dealing for the past two years with approximate value in US Dollars:

Company Name	Business Value	Contact Person/Tel. No.
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Have you ever provided products and/or services to any mission/office of IOM?

Yes No

If yes, list the department and name of the personnel to whom you provided such goods and/or services.

Name of Person	Mission/Office	Items Purchased
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Do you have any relative who worked with us at one time or another, or are presently employed with IOM? If yes, kindly state name and relationship.

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Trade Reference

Company	Contact Person	Contact Number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Banking Reference

Bank	Contact Person	Contact Number
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

IOM is encouraging companies to use recycled materials or materials coming from sustainable resources or produced using a technology that has lower ecological footprints.

REQUIREMENTS CHECK LIST

Please submit the following documents together with the Information Sheet:

No.	Document	For IOM use only	
		Submitted	Not Applicable
1	Company Profile (including the names of owners, key officers, technical personnel)		
2	Company's Articles of Incorporation, Partnership or Corporation, whichever is applicable, including amendments thereto, if any.		
3	Certificates from the Principals (e.g. Manufacturer's Authorization, Certificate of Exclusive Distributorship, Any certificate for the purpose, indicating name, complete address and contact details)		
4	Technical specification of the devices and work schedule		
5	Implementation methodology and approach		
6	List of all contracts entered into for the last 3 years		
6	Any others		

I hereby certify that the information above are true and correct. I am also authorizing IOM to validate all claims with concerned authorities.

Received by:

Signature

Signature

Printed Name

Printed Name

Position/Title

Position/Title

Date

Date

FOR IOM USE ONLY

Purchasing Organization _____
Account Group _____

Industry 001 002 003

where 001 - Transportation related to movement of migrants
002 - Goods (e.g. supplies, materials, tools)
003 - Services (e.g. professional services, consultancy, maintenance)

Vendor Type Global Local

Annex – VI Format of Curriculum Vitae

Format of Curriculum Vitae (CV) for Proposed Professional Staff

Proposed Position: _____

Name of Firm: _____

Name of Staff: _____

Profession: _____

Date of Birth: _____

Years with Firm/Entity: _____ Nationality: _____

Membership in Professional Societies: _____

Detailed Tasks Assigned: _____

Key Qualifications:

[Give an outline of staff member's experience and training most pertinent to tasks on assignment. Describe degree of responsibility held by staff member on relevant previous assignments and give dates and locations. Use about half a page.]

Education:

[Summarize college/university and other specialized education of staff member, giving names of schools, dates attended, and degrees obtained. Use about one quarter of a page.]

Employment Record:

[Starting with present position, list in reverse order every employment held. List all positions held by staff member since graduation, giving dates, names of employing organizations, titles of positions held, and locations of assignments. For experience in last ten years, also give types of activities performed and client references, where appropriate. Use about two pages.]

Languages:

[For each language indicate proficiency: excellent, good, fair, or poor in speaking, reading, and writing.]

Certification:

I, the undersigned, certify that to the best of my knowledge and belief, these data correctly describe me, my qualifications, and my experience. I understand that any willful misstatement described herein may lead to my disqualification or dismissal, if engaged.

[Signature of staff member and authorized representative of the firm] Date: _____
Day/Month/Year

Full name of staff member: _____

Full name of authorized representative: _____