

TOR (Term of References)

Post Title:	Audit Process for 1086-23 Project
Organization:	Welthungerhilfe (WHH)
Location:	4 Tower, Ankawa, Erbil
Duration:	until April 10, 2026
Report audit value:	226,010.02 €
Number of transactions:	431
Nationality & Legal Requirements:	The service provider must be registered chartered accountant allowed to work in Iraq
Starting Date:	Second half of March 2026

1. Background

Welthungerhilfe (hereafter: WHH) is a German private, non-profitmaking, politically independent and non-denominational relief organization, which supports people living in deprivation and poverty, irrespective of the color of their skin, their religious beliefs, or their worldview. WHH is working in the fields of development cooperation and humanitarian aid, relief aid, rehabilitation, and reconstruction.

2. Objective

The objective of the audit is to provide a report as to the veracity of the Financial Statements being fairly presented, in all material respects, in conformity with the cash basis of accounting and to report on the fairness of the Additional Information when considered in relation to the Financial Statements taken as a whole.

The objective also includes reporting on internal control related to the Financial Statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the Financial Statements in accordance with the cash basis of accounting.

The audit will be conducted in accordance with the International Standards on Auditing (ISAs) and other procedures the Auditor considers necessary to enable her/him to express such an opinion and to render the required reports. As this engagement is not an assurance engagement, the Auditor shall not provide an audit opinion and shall not express an opinion. Welthungerhilfe derives its assurance by drawing its own conclusions from the factual findings reported by the Auditor on the Financial Statement.

3. Scope of Work

- Review of the project financial report for the audit period.
- Verify supporting documents for selected transactions.
- Review bank reconciliations and bank statements.
- Review procurement procedures and documentation.
- Verify payroll records.
- Review internal control systems related to project implementation.

The audit shall be conducted in accordance with International Standards on Auditing (ISA).

4. Deliverables

- Annex 1
- Annex 2
- Annex 3
- Draft report in English to be submitted within 3 working days after completion of fieldwork.
Final report to be issued after receiving management responses.

5. Timeline

The consultant is expected to complete the work within 20 working days as per Iraqi law, following this schedule:

Week 1: After receiving the financial report to provide a sample list.

Week1: Visit the office and conduct the auditing process.

Week 2-3: Finalization of the audit report and debriefing with WHH management team. The final audit report must be submitted no later than 10th April 2026.

7. Required Qualifications

- Proven registration certificate.
- The audit shall be conducted in accordance with International Standards on Auditing (ISA).

8. Reporting and Coordination

The consultant will coordinate closely with the WHH's designated focal point and provide regular updates on progress and the final report.

9. Application

Send your application with attached documents below by 14 of March to this Email address :

Ahmed.omar@welthungerhilfe.de or phone call for more information : 0751 067 0660 (WhatsApp).

Documents needed to be applied:

- Firm Registration and Tax clearances.
- Term of Reference (signed and stamped).
- ANNEX I Supplier Declaration (signed and stamped).
- ANNEX II Quotation Summary (signed and stamped).