

## Call for Expressions of Interest

### Financial auditor

medica mondiale e.V. and Emma Organisation for Human Development are looking for a financial auditor for the project "Living in Dignity" in the Autonomous Region of Kurdistan in Iraq.

#### **About medica mondiale e.V.**

medica mondiale e.V. is a women's organization that supports women and girls in crisis areas, including Northern Iraq, through programs that provide holistic services, including psychosocial, health, legal, and economic support. Working with local women's organizations, medica mondiale addresses the needs of survivors of violence, advocates for women's rights, and collaborates with institutions to adopt trauma-sensitive approaches for survivor support.

#### **About Emma Organisation for Human Development**

Emma organization is a non-profit organization established in 2013, that provides Programs on Gender Equality, Rehabilitation, Capacity Building and Development through providing services to the community particularly women and vulnerable groups in both Kurdistan Region Iraq -KRI and Northeastern Syria-NES. Focusing on empowering and protecting women, particularly those from vulnerable or displaced backgrounds. The organization provides counselling services, supports survivors of violence, and promotes women's participation in political and peace processes. Emma also trains staff at public institutions in survivor support and conducts advocacy work through policy and program engagement.

#### **1. Background**

The "Living in dignity" project was implemented with funding from the German Federal Ministry for Economic Cooperation and Development (BMZ) to provide holistic stress- and trauma-sensitive support for women. The financial audit aims to ensure accountability, transparency, and compliance with BMZ requirements and local regulations.

- Project title: Living in Dignity – a safe environment and an empowering connection for women affected by (S)GBV in the Kurdish Autonomous Region in Iraq by access to a holistic stress- and trauma-sensitive support
- Project focus: Empowerment, protection, and support for women, including displaced and vulnerable groups
- Project country: Kurdistan Autonomous Region in Iraq (KRI)
- Private executing agency: medica mondiale e.V.
- Project duration: 01.12.2020–31.03.2025
- Project budget: 2.240.897 EUR (Emma budget, incl. own funds bridge funding)

#### **2. Objectives of the audit**

The primary objective of the financial audit is to assess the accuracy and integrity of the financial statements and ensure that the funds have been utilized efficiently, effectively, and in accordance with the project's objectives, the project budget and applicable regulations.

Specific objectives include:

- To evaluate the financial statements of the project and provide an opinion on their accuracy

- To assess adherence to BMZ financial guidelines and Iraqi financial regulations
- To review the internal control systems and processes in place
- To identify areas for improvement in financial management practices

### **3. Scope of the audit**

The financial auditor will be required to perform the following tasks:

- Review of all financial statements, including income and expenditure reports, for the project duration
- Verify compliance with local laws and BMZ guidelines
- Assess the effectiveness of internal controls and financial management practices
- Provide recommendations for future projects based on the audit findings

The audit needs to check all expenditures from 01.12.2020 until 31.03.2025. This comprises approx. 8.000 vouchers.

### **4. Deliverables**

The auditor will be expected to deliver the following:

- A comprehensive audit report in the BMZ format detailing findings, conclusions
- Management letter and recommendations
- A presentation of findings to project management and key stakeholders

### **5. Methodology**

- Sampling of transactions for detailed review
- Interviews with key project staff regarding financial processes
- Examination of compliance with donor regulations

### **6. Preliminary timeline**

- Start date: April 2025
- End date: May 2025

Key milestones:

- Draft report: end of April 2025
- Feedback loops: May 2025
- Final report: End of May 2025

### **7. Qualifications of the auditor**

Required:

*Organizational credentials & certifications*

- Licensed audit firm: Registered and authorized to conduct audits in the jurisdiction(s) where organization operates (e.g. national audit boards)

*Legal & regulatory compliance*

- Adherence to International Standards

- Knowledge of the local law: Understanding of NGO regulations, tax laws and audit requirements in the countries where organization operates.

#### *Sector-specific experience*

- NGO/Humanitarian Expertise: Proven experience auditing development cooperation programs, healthcare initiatives or post-conflict recovery projects particularly in Iraq
- Donor compliance track record: Familiarity with donor frameworks (e.g. BMZ, EU, UN, USAID, GIZ) and ability to audit against grant agreements
- Data Security: Robust systems for handling sensitive beneficiary data (e.g. encryption, secure storage)

#### *Geographic & operational capacity*

- Regional Presence: Experience working in conflict-affected or fragile states where organization operates
- Local Partnerships: Collaboration with local firms or consultants (if required) to navigate language, culture, or logistical barriers

#### *Independence & conflict of Interest*

- No Prior Ties: The firm should have no financial or operational relationships with the organization, its donors, or partners that could compromise objectivity

#### *Reputation & accountability*

- Accountability Mechanisms: Clear processes for addressing complaints or disputes arising from audit findings.

#### Optional:

#### *Global standards compliance*

- ISO 27001 (Information Security) for safeguarding sensitive data
- Humanitarian Sector Affiliations: Membership in networks like Humanitarian Quality Assurance Initiative (HQAI) or CHS Alliance.

#### *Ethical & safeguarding infrastructure*

- Trauma-informed audit methodologies to protect survivors' confidentiality and dignity.
- Third-Party Validation: References from similar NGOs or humanitarian organizations (e.g., UN agencies, women's rights groups)

### **8. Application submission requirements**

- Technical proposal outlining audit approach
- Financial proposal with detailed budget
- CVs of the audit team members and an outline of their respective roles and responsibilities
- Evidence of relevant experience and certification

### **9. Terms and conditions**

- Reporting: The audit report must meet international standards, be written in English, and be stamped by the auditing firm or a certified auditor. A reporting template for the audit report will be provided by medica mondiale e.V. and Emma.
- Compliance with confidentiality agreements and local laws

- Payment terms will be based on deliverables achieved

### **How to apply:**

Qualified auditors or audit firms are invited to submit applications by 02.03.2025.

Applications should include:

#### **1. Technical proposal**

- Detailed audit methodology, work plan, and timeline
- CVs of team members with relevant certifications and experience
- References from similar projects, ideally in international development or BMZ funded projects

#### **2. Financial proposal**

- A breakdown of fees (personnel, travel, administrative costs)

### **Submission:**

The application must be e-mailed to Email address: [emmaorghr@gmail.com](mailto:emmaorghr@gmail.com) with the subject: "Financial audit Living in Dignity project". Late submissions will not be accepted.

Only shortlisted candidates may be contacted for further discussion.

### **Compliance:**

All applicants must comply with medica mondiale's and Emma's procurement policies and provide proof of business registration and a conflict-of-interest declaration.