

TOR -Third Party External Audit of HelpAge's German Federal Foreign Office funded project in Lebanon and Northwest Syria

Summary Table

Countries covered	Lebanon (Beirut, Mount Lebanon, and South) and Northwest Syria (Idleb and Aleppo)
Type of contract	External consultant/consultancy firm contact
Overall objective of the Audit	<p>The overall objective of the external audit is to independently verify and express an opinion on whether the financial statements and financial reports of the project are accurate, complete, and fairly presented, in accordance with the applicable accounting standards, donor requirements, and the organization's internal policies.</p> <p>The audit also aims to assess whether project funds have been used in conformity with the agreed budget, donor agreements, and relevant regulations, and to ensure that expenditures are eligible, properly documented, and compliant with humanitarian principles and sector standards. Ultimately, this process enhances transparency, accountability, and donor confidence in the implementation of the project activities in Lebanon and Northwest Syria.</p>

Introduction

HelpAge International is seeking a Third-Party External Audit service provider for its project titled "Inclusive health and protection intervention, for Syrian IDPs, refugees, and host-community members in Idleb and Aleppo, Northwest Syria, as well as in Beirut, Mount Lebanon and Southern Lebanon." This project is funded by the German Federal Foreign Office (GFFO) and aims to provide essential health, protection, and psychosocial support (MHPSS) services to some of the most at risk populations, including older people, individuals with disabilities, and survivors of gender-based violence.

The consultancy will commence on 15 December and is expected to be completed by 15 February.

About HelpAge

HelpAge International is a global network of more than 170 organisations operating across 90 countries. HelpAge works to support older people to live dignified, healthy, and safe lives. The organisation focuses on ensuring the inclusion of older people in humanitarian and development initiatives. Since 2013, HelpAge has been active in Lebanon, addressing the needs of older persons,

refugees, and host communities in collaboration with local partners. In response to the 2023 earthquake, HelpAge extended its emergency response efforts in Northwest Syria.

About HelpAge Partners

Hope Revival Organisation (HRO): HRO is a local NGO based in Gaziantep, Turkey, authorised to operate in both Turkey and Syria. Since 2013, HRO has been providing humanitarian support, focusing on internally displaced persons (IDPs) and refugees. Its key areas of work include mental health and psychosocial support (MHPSS), protection, and child protection, as well as peacebuilding and community resilience.

Institute for Development, Research, Advocacy and Applied Care (IDRAAC): IDRAAC is a non-profit organisation based in Beirut, Lebanon, with expertise in mental health and psychosocial support services. For over ten years, it has delivered MHPSS services to Syrian refugees and vulnerable Lebanese populations. IDRAAC is also involved in research, training, and capacity building, particularly in strengthening community-based rehabilitation systems.

About the Project

HelpAge International, in partnership with HRO and IDRAAC, is implementing a humanitarian project aimed at addressing critical gaps in health, mental health, and protection services for **47,800 Syrian refugees, internally displaced persons (IDPs), and host communities** in both Lebanon (5,000 beneficiaries) and Northwest Syria (42,800 beneficiaries). The project focuses on particularly vulnerable groups, including older persons, people with disabilities, and survivors of gender-based violence.

Scope of Work

The external auditor shall conduct an independent audit of the financial statements and related financial records of the project implemented in **Lebanon and Northwest Syria**. The audit shall be performed in accordance with **International Standards on Auditing (ISA)** and shall also ensure compliance with:

- Donor contractual requirements and specific donor guidelines.
- Applicable Lebanese and, where relevant, Syrian regulations; and
- The organization's internal financial, procurement, and operational policies.

The audit scope includes, but is not limited to, the following:

➤ Examination of Financial Records

- Audit the project's consolidated financial statements, covering income, expenditure, and, where applicable, balance sheet and cash flow statements.
- Verify that all transactions are properly documented, accurately recorded, and comply with the approved project budget and donor agreement.

- **Compliance with Donor and Local Regulations**
 - Assess compliance with donor financial reporting requirements.
 - In Lebanon: verify compliance with Lebanese tax laws, NSSF obligations, Ministry of Finance reporting, and banking regulations.
 - In Syria: consider the operational challenges of cross-border aid and verify compliance with donor requirements for programming in non-government-controlled areas, including procurement, fund transfers, and remote management protocols.
- **Bank and Cash Management**
 - Verify bank accounts and reconciliations covering both Lebanon and Syria-related transactions.
 - Confirm the adequacy of documentation for cash withdrawals, deposits (including via service providers like OMT), and transfers, including any cash-based interventions in Syria.
- **Field-level Financial Review**
 - Assess the accuracy, completeness, and timeliness of transactions recorded in field offices or by field teams in Lebanon and Syria.
 - Examine supporting documentation and processes for remote or cross-border programming in Northwest Syria, acknowledging constraints in physical verification.
- **Eligibility and Reasonableness of Expenditures**
 - Verify that expenditures are reasonable, allowable, and allocable according to the donor agreement and project objectives.
 - Identify any ineligible costs and recommend corrective actions.
- **Financial Reporting and Consolidation**
 - Ensure that the project's financial data from Lebanon and Syria have been properly consolidated and presented in the final financial statements.
 - Confirm consistency between financial data and narrative reports submitted to the donor.

Reporting

- Issue an **audit report** expressing an opinion on whether the project's financial statements present a true and fair view, in accordance with the applicable financial reporting framework.'
- Provide a **management letter** detailing internal control weaknesses, compliance gaps, and practical recommendations to strengthen financial management in both countries.

Contextual Considerations

- In Lebanon: ensure proper treatment of VAT, NSSF, and adherence to Lebanese laws.
- In Syria: consider challenges of operating in conflict-affected areas, limitations in physical verification, and donor guidelines for high-risk environments, while still ensuring the highest level of assurance possible.

Methodology & Standards

- The audit shall be conducted in accordance with **International Standards on Auditing (ISA)** or **IDW Auditing Standards (IDW AuS)**.
- The auditor shall apply generally accepted auditing standards (GAAS) and auditing methods suitable for the non-profit and humanitarian sector.
- Sampling techniques shall be risk-based, focusing on high-value and high-risk transactions, and considering the complexities of cross-border humanitarian programming.

Auditor Qualifications

The external auditor shall meet the following qualifications:

- Be an **independent auditor**: either an individual auditor (e.g., self-employed/sworn auditor) or an auditing body (e.g., auditing association, auditing firm).
- Be a **recognised auditor** under generally accepted auditing standards (GAAS).
- Be a **member of a recognised international organisation in the field of auditing** (e.g., International Federation of Accountants – IFAC).
- Have demonstrated **knowledge of auditing procedures in the non-profit and humanitarian sector**.
- Have practical knowledge of **financial regulations and tax compliance in both Lebanon and Syria**, including local operational contexts and risks.
- Apply auditing methods and techniques that comply with **International Standards on Auditing (ISA)** or **IDW Auditing Standards (IDW AuS)**.

Budget and Payment Schedule

Payments will be made according to the following milestones:

- **40%** upon signing the contract
- **60%** upon submission and approval of the Final Audit Report.

Reporting and Management

The consultant will report directly to HelpAge's Programme Manager and Finance Business Partner working closely with local partners HRO (Syria) and IDRAAC (Lebanon) during the course of the consultancy. This will include regular update and joint meetings when needed.

Application Process

Interested consultants are invited to submit the following documents to HelpAge HR **Jobs@helpage.org** with the email subject: **Consultancy –Third Party External Audit- Lebanon and Northwest Syria**. The short EOI should include:

- All costs related to the External Audit services including consultancy fees, travel cost, accommodation, and per diem where applicable.
- CV of independent consultant/consulting firm and involved team members
- An example of a recent external audit reports ideally from either of the project locations.

Applications should be submitted by **Sunday, 31 August 2025**