

TERMS OF REFERENCE

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

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 after the completion of the final financial report on 31st of August 2026 and is expected to be completed by 15th October 2026.

About HelpAge

HelpAge International is a global non-profit organisation that works to improve the lives of older people around the world. We work through the HelpAge global network, an alliance of organisations committed to the well-being, dignity and rights of older people. HelpAge International, through its global network of over 200 members in 99 countries, is committed to supporting older people to live safe, dignified, and healthy lives. By fostering partnerships and collaborations, HelpAge ensures the inclusion of older people in all aspects of society and strives for a just and equitable world for individuals of all ages.

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.

Action for Humanity (AFH), previous known as Syria Relief, has been at the forefront of humanitarian action in Syria since 2011, delivering life-saving assistance and long-term solutions across the sectors of health, education, WASH, livelihoods, and protection. Guided by humanitarian principles and a strong commitment to community empowerment, AFH supports vulnerable populations to survive crises, recover from shocks, and rebuild with dignity.

About the Project

HelpAge International, in partnership with HRO, AFH and IDRAAC, is implementing a humanitarian project aimed at addressing critical gaps in health, mental health, and protection services for 163,910 Syrian refugees, internally displaced persons (IDPs), and host communities in both Lebanon (12,408 beneficiaries) and Syria (151,502 beneficiaries). The project focuses on particularly vulnerable groups, including older persons, people with disabilities, and survivors of gender-based violence.

The total project budget is: **€ 3,602,383.36**

The project period to be audited is from the 1st of August 2024 until the 31st of July 2026 for the project being implemented in Lebanon with IDRAAC and in Syria with HRO and AFH.

Countries covered in this project: Lebanon (Beirut, Mount Lebanon, South and Bekaa), Syria (Northwest Syria: Idleb, Aleppo - and Lattakia).

Consultancy Objective

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 organisation's internal policies.

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.

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 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.
- the latest approved project proposal, budget and cost/financing plan;

- Applicable Lebanese and, where relevant, Syrian regulations; and
- The organisation's internal financial, procurement, and operational policies.
- the principles of proper documentation, eligibility, economy, efficiency and appropriate use of project funds.

The audit shall not be limited to a mathematical reconciliation of expenditure. It shall provide assurance on whether project funds were used appropriately and economically for the approved project purpose, whether all income and expenditure were properly documented by receipts/vouchers, whether the latest approved cost and financing plan was adhered to, and whether donor conditions were observed.

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

➤ **Examination of Financial Records**

- Audit the project's consolidated financial statements, covering all project-related income, expenditure, transfers 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.
- Verify that the latest approved financing plan has been adhered to, including review of budget-versus-actual expenditure and explanation of material deviations, including deviations above applicable donor flexibility thresholds.
- Confirm that all income and expenditure are supported by adequate receipts/vouchers and other relevant supporting documentation.
- Verify that the financial report reconciles to the accounting records, partner reports, bank/cash records and supporting documentation.

➤ **Compliance with Donor and Local Regulations**

- Assess compliance with donor financial reporting requirements, the donor agreement and applicable donor guidelines.
- 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 eligible according to the donor agreement and requirements and the latest approved budget and project objectives.
 - Verifying the personnel costs and social security contributions to ensure that they are in line with local standards, legal in the respective project country and, above all, that they comply with contracts and that the contributions required by law are being withheld.
 - Review procurement and contracting documentation, including tenders/quotations, bid evaluations, supplier selection, conflict-of-interest and sanctions checks, contracts, invoices, delivery notes, handover documentation and payment records.
 - Verify the economic use of project equipment, assets and inventory, including reconciliation to accounting records, location, ownership, project use and handover/disposal documentation where applicable.
 - Identify any unsupported or ineligible costs and non-compliance 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 prior experience in conducting audits for GFFO-funded projects and demonstrate awareness of GFFO compliance, reporting, and donor requirements.
- 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 and AFH (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 Syria**. The short EOI should include:

- A proposal includes 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.

The deadline for submission is 20 June 2026.