

TERMS OF REFERENCE

Tender Ref. No: AQ 3\2024

External Auditing Services for Verification of Expenditures for the Eastern Mediterranean Branch Office (BO) of Interreg Next Med Programme 2021-2027\Aqaba-Jordan.

1. SECTION 1: TENDER PARTICULARS

This document briefly describes " the Eastern Mediterranean Branch Office-Aqaba (**BOAQ**) of Interreg NEXT MED Programme 2021-2027" and the tendering description to be performed. This document also sets out details on the form and content of the bid which is required, the proposed timetable, and other administrative arrangements for the tendering process.

The mission is related to the first-year audit for the Branch office that will cover the financial statements to the period **1st January 2024 to 31st December 2024**. Although the BO will use reasonable endeavors to adhere to the timetable, it reserves the right to vary it

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1.1 Timetable

Date	
Dec. 29, 2024	Tender Publication
Jan. 12, 2025 (15:00)	Closing date for submission of tenders
Jan. 13, 2025 (11:00)	Opening and clarification
Jan. 14-15, 2025	Evaluation process and Clarification requests and answers
Jan 16, 2025	Final notification and contract award

2. SECTION 2: INTRODUCTION AND SCOPE OF THE REQUIREMENT

2.1 Background

Interreg NEXT MED is a Programme funded by the European Union (EU) that supports transnational cooperation through the financing of joint projects which aim at making the

Mediterranean area more resilient to the shared challenges it faces. Due to the nature of the Programme, as well as, its wide geographic range of action, two branch offices (Antennas) were established; i) Antenna for the Eastern Mediterranean located in Aqaba/Jordan and operated by the Aqaba Special Economic Zone Authority (ASEZA) and ii) Antenna for the Western Mediterranean located in Valencia/Spain.

The Managing Authority (MA) is the Autonomous Region of Sardinia, Italy is responsible for the day-to-day operational and financial management of the Programme. In particular, the MA supervises the work of the two Branch Offices.

The contracting authority for this tender will be the Eastern Mediterranean Branch Office/Aqaba on behalf of the MA and ASEZA.

2.2 Subject of the Engagement

The subject of this engagement is the **Financial Report** for the period covering **01/01/2024 to 31/12/2024**. The financial information, which is subject to verification by the External Auditor, is all information which makes it possible to verify that the expenditure claimed by the BO in the Financial Report has occurred, and is accurate and eligible. **Annex I** below to these ToR contains an overview of key information about the Grant Contract and the action concerned.

2.3 Audit Objectives

The external audit shall cover the Eastern Mediterranean BO\Aqaba direct expenditures on technical assistance budget with the aim of certify the statement of revenues and expenditures presented by the Branch Office in its annual financial report, and in particular to certify that stated expenditure has actually been incurred and is accurate and eligible.

2.4 Audit Description

In order to reach the audit objectives, the auditor should ensure that the following issues have been met:

2.4.1 Ensure that expenses claimed in the financial reports are eligible:

2.4.1.1 Expenses incurred by the BO are related to the Programme.

- Activities executed and/or financed with the Programme funds were foreseen in the contractual basis of the Programme. In particular, the auditor should ensure that expenses have not been incurred for private purposes, unless this is foreseen by the Programme contractual basis;
- Expenses fit into one of the captions of the Programme budget agreed upon;
- Programme budget lines have not overrun;

- 2.4.1.2 Expenses are adequately supported and have been properly accounted for;
- 2.4.1.3 Expenses have been incurred during the audit period;
- 2.4.1.4 Expenses charged to the Programme have been conveniently authorized and in accordance with the MA and ASEZA contractual procedures and therefore eligible;
- 2.4.1.5 Expenses are not expressly considered ineligible by the contractual basis of the Programme.
- 2.4.2 Ensure that all the Programme income (i.e. Contributions) has been disclosed in the financial reports:
 - 2.4.2.1 Financial contributions to the Programme have been provided in the form, periodicity and nature foreseen by the contractual basis of the Programme.
- 2.4.3 Ensure that assets have been acquired and are used in accordance with the contractual basis of the Programme:
 - 2.4.3.1 Assets exist, are owned by the hosting institution (ASEZA), are correctly valued, verifying the established list of assets;
 - 2.4.3.2 The procedures used for the acquisition of assets, and the nature of the assets acquired, are in agreement with contractual basis of the Programme;
 - 2.4.3.3 Assets are used exclusively in the execution of the Programme. In particular, there is no private use of the assets, unless allowed by the contractual basis of the Programme.
- 2.4.4 All liabilities are disclosed in the Programme financial reports and have been entered into in accordance with the contractual basis of the Programme.

2.5 Scope of the Financial Audit

- 2.5.1 The scope of the audit procedures will be based on covering the BO direct expenditures' on technical assistance budget.
- 2.5.2 Examples of the audit procedures to be undertaken are outlined below. The list is not comprehensive and may be adapted commensurate with the requirements of the audit.
 - 2.5.2.1 Inspection of original support documentation and verifying the legality and regularity of expenditure (compliance with contracts, eligibility, respect of the public procurement rules, etc.);
 - 2.5.2.2 Reconciliation of bank accounts and financial information.
 - 2.5.2.3 Physical inspection of assets and compliance with contracts and eligibility in respect of supply EC and/or ASEZA procurement rules.
 - 2.5.2.4 Assessment of overheads;
 - 2.5.2.5 Verifying foreign-exchange aspects of Programme (period, exchange rate, eligibility;
 - 2.5.2.6 Specific audit procedures to check the correct valuation of the contributions; where financial contributions are not paid directly to the BO.

- 2.5.2.7 Request of representation letters to document oral evidence relevant to the audit conclusions.
- 2.5.2.8 Banks confirmation of bank balances, signatures, guarantees, loans, etc.
- 2.5.3 Auditors will quantify each of the above where identified in order to allow for corrective actions and also make recommendations to address the weaknesses in the current procedures.
- 2.5.4 No extrapolation techniques are allowed. Where material recurrent differences are found the auditor will extend the sample tested as much as required in order to establish with accuracy the difference relevant to the total population affected by this error.

3. SECTION 3: QUALIFICATIONS AND EXPERIENCE REQUIRED

3.1 Company Qualifications:

- Members of an international auditing group;
- The number of staff of the auditing company should not be less than 5 accountants of which 2 are senior licensed auditors;
- Firms should have about 5 years' experience in auditing governmental and international funded Programmes or projects;
- The auditing firm should at least have two licensed auditors;
- Audit firms with an audit office in Aqaba will be considered advantageous;

3.2 Auditors Qualifications:

- In the range of 10 years of experience of which 5 years as auditors;
- Minimum B.Sc. in Accounting or equivalent degree;
- Should be licensed as official Auditors;
- CPA certified auditors will be considered as an advantage;
- Fluency in Both Arabic and English.

3.3 Audit Standards and Ethics

3.3.1 Standards

- Audits should be conducted in accordance with International Federation of Accountants (IFAC).
- Where national auditing standards are in all material respects consistent with either INTOSAI or ISA they may be used.

3.3.2 Ethics

Auditors are expected to apply and uphold the following principles:

- **Integrity.** Auditors must perform their work in an honest, diligent and responsible way. They should observe the law and make disclosures expected by the law and the

profession. They should not knowingly be party to any illegal activity, or engage in acts that are discreditable to their profession or organisation;

- **Objectivity.** Auditors should have an unbiased mental attitude that requires them to perform assignments in such a manner that they have an honest belief in their work product and that no significant quality compromises are made. Objectivity requires auditors not to subordinate their judgment on audit matters to that of others.
- **Confidentiality.** Auditors should be prudent in the use and protection of information acquired in the course of their duties. They must ensure that information obtained in the course of audits is kept confidential and handled with discretion. In no circumstances may contractors use or divulge such information to gain an immediate or potential commercial advantage, nor may they transmit it to unauthorised persons or companies.
- **Competence.** Auditors should apply the knowledge, skills, and experience needed in the performance of their duties.

3.4 Audit Execution and Time Table

The external audit shall take into consideration the following;

3.4.1 Audit Period to be covered

01/01/2024 – 31/12/2024.

3.4.2 Amounts to be audited

The budget that representing the annual work plans in Euro currency for the period from 1st Jan. 2024 to 31st Dec. 2024 of the BO.

3.4.3 Time Table for Audit

- One week and/or upon arrangements between parties after signing the contract.
- The final audit report must be submitted before the requested deadline. This should include a draft report for comments before the final report.

3.4.4 The period of execution of the tasks specified in the contract may be renewed up to 5 years and/or until the end of the period of the Programme by addendum contract and based on a negotiation between parties.

3.4.5 Audit Location

Eastern Mediterranean Branch Office\Aqaba, 1st Floor, Aqaba Special Economic Zone Authority (ASEZA) - Main building (A), King Hussein Airport Street, Aqaba – Jordan.

4. SECTION 4: TENDER PREPARATION

4.1 Offer Preparation

- The Offer must be clear and concise, with continuous page numbering, and assembled in a coherent fashion (e.g. bound or stapled, etc.).
- The Offer and all correspondence and documents related to the tender exchanged by the tenderer and the BOAQ\Contracting Authority must be written in English.

- Offers must include the following information:
 - All the information and documents requested by BOAQ;
 - Name and contact details of a contact person in relation to the submission of the bid.
- If this is not included, the Offer may be excluded from the procedure.

4.2 Technical Offer

Tenders shall elaborate on all points addressed by these specifications using **Annex 3.4 “Technical Proposal Form”**.

Please note that, to grant equal treatment of all tenders, it is not possible to modify offers after their submission in relation to the technical and financial proposals. Consequently, incompleteness in this section can only result in negative impact for the evaluation of the offer conformity. Please note also that proposals deviating from the technical specifications may be rejected for non-conformity.

The technical offer must cover all aspects and tasks required in the technical specification (mentioned in the above) and provide all the information needed to apply the award criteria. Offers deviating from the requirements or not covering all requirements may be excluded based on non-conformity with the tender specifications.

For the evaluation of the quality of the technical proposal of the offer, in relation to the award criteria, the Tenderer should present the offer with the following 4 points described hereafter and ensure that a detailed description is provided for each of them.

- Firm Experience:

Tenderers should briefly describe the firm experience if they are members of an international auditing group, they should mention the number of staff of the auditing company/firm including the number of accountants and the number of the senior licensed auditors. Tenderers should appear if the firm have an experience in auditing governmental and international funded Programmes or projects and mentioned the number of the years' experience if any. In addition, the tenderers should mentioned if the firm have audit offices and the places of these offices too.

-Staffing Qualifications

Tenderers should provide an overview of the company/firm structure, including total numbers of employees and the number of employees engaged in external audit services. They should also provide details and descriptions of the key staff identified to work with the BO to deliver the external audit service.

- Contract delivery

Tenderers should describe how the company would propose to work to deliver the service required including:

- details of how the firm will meet the service requirements, particularly in relation to meeting the audit timescales identified.
- a copy of the firm proposed Service Level Agreement as a separate document within their Tender.
- details of how the firm would aim to ensure continuity of the staff involved in the audit (particularly at a senior level)

- Confidentiality

The Tenderers should describe and explain their arrangements to guarantee the confidentiality of audit elements when required such as (documents, checklists, contracts, records of meetings, audit reports).

4.3 Financial Offer

While formulate the financial proposal, the Financial Offer must be:

- Submitted to reflect smooth evaluation and guarantee implementation of the above-mentioned technical offer.
- Prices must be quoted in euro currency.
- Tenderers must leave the presentation of the price unchanged.

4.4 Tender Content

The tenders must be presented as follows:

- Part A: Identification of the tenderer
- Part B: Evidence for exclusion criteria
- Part C: Evidence for selection criteria
- Part D: Technical offer
- Part E: Financial offer (see section 7.2)

5. SECTION 5: SUBMISSION DEADLINE AND OPENING

5.1 General Terms and Conditions for Submission

- Submission of offer implies that the tenderers accepted all the terms and conditions set out in these specifications (including the annexes) and waived all other terms of business.
- Submission of offer binds the Contractor to whom the contract is awarded during performance of the contract.
- The tenderer's bid, in conjunction with the technical specifications, shall be an integral part of the contract and will constitute annexes to the contract.
- Once BOAQ has accepted the tender, it shall become the property of BOAQ and BOAQ shall treat it confidentially.
- BOAQ will not reimburse expenses incurred in preparing and submitting tenders.

- Variants are not allowed.
- The offer must remain valid for a period of 1 month following the final date for submitting tenders. During this period, tenderers must maintain all the conditions of their bids.
- The tendering procedure shall not involve BOAQ in any obligation to award the contract.
- No compensation may be claimed by tenderers whose tender has not been accepted, including when BOAQ decides not to award the contract.

5.2 Requirement for Submission

The tender must be submitted under double sealed cover.

The outer envelope should bear the address as mentioned below.

The inner envelope should be addressed to the BOAQ "**Invitation to tender No AQ 3\2024**" and "**Not to be opened by the internal mail service**". If self-adhesive envelopes are used, they must be sealed with adhesive tape and the sender must sign across the tape.

The inner envelope must also contain two sealed envelopes, one containing the administrative proposal and the technical proposal, while the second containing the financial bid. Each of these envelopes must clearly indicate the content. The administrative proposal, the technical proposal and the financial proposal must be submitted, in duplicate (one set of originals and one set of copies).

Tenderers must guarantee that its tenders **received no later than 15:00 Jordan time on 12/01/2025** either by **Registered mail, courier services or hand delivery** to the address:

Att. Eastern Mediterranean Branch Office, Interreg NEXT MED.

Aqaba Special Economic Zone Authority.

Main Building (Zone A). 1st Floor.

King Hussein Airport Street.

P.O. Box 2565 Aqaba 77110-Jordan. Tel. +962 3 2091000 Ext. 3429, 3439, 4074.

Mobile : +962 79999 5939 or +962 7777 13935.

Emails : mhamoury@aseza.jo ekaradsheh@aseza.jo; next-med_aqaba@aseza.jo

Notes:

- Tenders that send by Email will not be considered.
- Any tender received after this deadline will not be considered
- The opening session will be on 13/01/2025 at 11: 00 a.m. Jordan Time at the same place by an official committee established by ASEZA to evaluate the tenders.

- A representative of each tenderer may attend the opening of the bids. Tenderers wishing to attend are requested to notify their intention by sending an e-mail at least 2 working days in advance to the above-mentioned e-mail address(es). This notification must be signed by an authorised representative of the tenderer and specify the name of the person who will attend the opening of the bids on the tenderer's behalf.

6. SECTION 6: TENDER EVALUATION AND AWARD

The evaluation will be based on each tenderer's bid. In addition, BOAQ reserves the right to use any other information from public or specialist sources.

Only offers which fulfil the following criteria of admissibility will be evaluated:

- The deadline for the submission of offers has been respected;
- The offer complies with the rules;
- The fee rates do not exceed the contractual maxima;
- When the maximum budget is fixed, it is not exceeded.

The evaluation and selection of the right proposal will be done by a selection committee (SC) at the BOAQ.

6.1 Evaluation steps

The evaluation is based solely on the information provided in the submitted tender. It takes place in three steps. The aim of each of these stages is:

- In the first stage (non-exclusion criteria), verification of non-exclusion of tenderers on the basis of the exclusion criteria whether tenderers can take part in the tendering procedure and, where applicable, be awarded the contract;
- In the second stage (selection criteria), the technical and professional capacity and economic and financial capacity of each tenderer who has passed the exclusion stage;
- Verification of compliance with the minimum requirements set out in these tender specifications
- Evaluate on the basis of the award criteria the technical and financial tenders and establish a ranking list, by order of merit, of all tenders having passed the exclusion and selection stages.

The contracting authority may reject abnormally low tenders, in particular if it established that the tenderer or a subcontractor does not comply with applicable obligations in the fields of environmental, social and labour law.

The tenders will be assessed in the order indicated above.

Only tenders meeting the requirements of one step will pass on to the next step.

6.1.1 Verification of non-exclusion

- All tenderers shall provide a **declaration on honour (see Annex II)**, duly signed and dated by an authorized representative (available on <https://culture.ec.europa.eu/sites/default/files/2021->

[05/eac-a03-2021-declaration-honour.pdf](#)), stating that they are not in one of the situations of exclusion listed in the Annex II.

In case of joint tender, each member of the group must provide a declaration on honour signed by an authorized representative.

In case of subcontracting, all subcontractors whose share of the contract is above 10% must provide a declaration on honour signed by an authorized representative.

The successful tenderer shall provide the documents mentioned as supporting evidence in the declaration of honour before signature of the contract and within a deadline given by the Contracting Authority. This requirement applies to each members of the consortium in case of joint tender and to subcontractors whose intended share of the contract is above 10%.

- In order to prove their legal capacity and their status, all tenderers must provide a signed **Legal Entity Form** (with its supporting evidence. The form is available on:
http://ec.europa.eu/budget/library/contracts_grants/info_contracts/legal_entities/legEnt_privComp_en.pdf
- The tenderer must provide a **Financial Identification Form** and supporting documents. The **Financial Identification Form** shall be duly filled in and signed by an authorised representative of the tenderer and his\her bank. The form is available on:
https://commission.europa.eu/publications/financial-identification_en
- For natural persons, where applicable, a proof of registration on a professional or trade register or any other official document showing the registration number. The form is available on: **(Annex III)**

6.1.2 Selection criteria

Tenderers must prove their legal, regulatory, economic, financial, technical and professional capacity to carry out the work subject to this procurement procedure.

6.1.3 Technical and professional capacity criteria and evidence

A. Criteria relating to tenderers

Tenderers (in case of a joint tender the combined capacity of all tenderers and identified subcontractors) must comply with the following criteria:

- A full description of the tenderer's references in the domain concerned. This should include examples of work covering at least three years' work directly related to these services and products, indicating how the tenderer has carried out similar types of work in the past for public or private sector recipients.
- The availability of a co-ordination office, to ensure close co-operation with the Contracting Authority. A co-ordinator will be designated by the tenderer and will be in charge of the co-ordination office.
- The presentation of a homogeneous network of audit offices covering the Member States. For each audit office, evidence of their technical and professional competence should be

presented. Particular attention should be paid to the presentation of sufficient information about the presence, staffing levels, qualifications and the work experience of the tendering parties in the 28 Member States.

- Evidence of affiliation to a body such as the IFAC (International Federation of Accountants), the IIA (Institute of Internal Auditors) or equivalent. In the absence of such an affiliation, the tenderer should demonstrate how they will undertake to comply with international audit standards.
- The audit firm must ensure that their own standards in relation to all security matters including, but not limited to, physical security, data security, and virus protection shall be in accordance at all times with the highest possible standards, best industry practice, and any relevant legislation or code of practice with which they are bound to comply.
- The tenderer must prove capacity to mobilise audit teams in all Member States and to draft reports in all EU languages.

B. Criteria relating to the team delivering the service:

The team delivering the service should include, as a minimum, the following profiles:

Audit team leader

- at least ten years' professional experience carrying out audit and control missions,
- at least five years' professional experience managing teams of at least 5 people,
- at least five years professional experience in the specialised audit field,
- sound knowledge of audit and control theory.
- Beside the Arabic, should have an excellent command of English or French,

The following technical and professional evidence should be provided to fulfil the above criteria:

- A list of services proving experience in auditing public administrations' expenditure in various beneficiary countries. The provision of services directly relevant to the tender submitted must have been provided within the last three years.
- The educational and professional qualifications of the persons who will provide the service for this tender. Each CV provided should indicate the intended function in the delivery of the service.

6.2 Award Criteria

The tender will be awarded according to the best-value-for-money procedure.

The quality of the tender will be evaluated based on the technical and financial criteria. The maximum total quality score is 100 points.

The SC Contracting Authority chooses the offer with the best value for money using an 80/20 weighing between technical quality and price.

For the evaluation of the technical quality,

The detailed criteria and their respective weights in the Evaluation Grid defined as the below table.

Unless otherwise indicated in the Evaluation Grid, any offer falling short of the technical threshold of 80 out of 100 points, is automatically rejected.

Out of the offers reaching the 80-point threshold, the best technical offer is awarded 100 points.

The other offers receive points calculated using the following formula:

Technical Score = (final score of the technical offer in question/final score of the best technical offer) x 100.

Assessment criteria	Information to be provided
Firm Experience (50 points - 10 points each)	<ul style="list-style-type: none"> - Members of an international auditing group; - The number of staff of the auditing company should not be less than 5 accountants of which 2 are senior licensed auditors; - Firms should have about 5 years' experience in auditing governmental and international funded Programmes or projects; - The auditing firm should at least have two licensed auditors; - Audit firms with an audit office in Aqaba will be considered advantageous;
Staffing Qualifications (15 points) profiles and breakdown of tasks	Please provide an overview of the company structure, including total numbers of employees and the number of employees engaged in external audit services. Please also provide details of the key staff identified to work with the BO to deliver the external audit service.
Contract delivery (30 points - 10 points each) The planning, management and execution of the annual external audit Methodology, planning and tools for the audit tasks	Please describe how you would propose to work to deliver the service required including: <ul style="list-style-type: none"> • details of how you will meet the service requirements, particularly in relation to meeting the audit timescales identified. • a copy of your proposed Service Level Agreement as a separate document within your Tender. • details of how you would aim to ensure continuity of staff involved in the audit (particularly at a senior level)

Confidentiality (5 points)	The contractor's arrangements to guarantee the confidentiality of audit elements when required (documents, checklists, contracts, records of meetings, audit reports).
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For the evaluation of the price,

The total prices will be taken into account in the comparison of the financial offers.

The offer with the lowest amount receives 100 points.

The other offers receive points calculated using the following formula:

Financial Score = (lowest amount/ amount of the financial offer in question) x 100.

For the overall evaluation of the tender,

Overall, the offer which obtains the highest weighted score (80% for the technical score and 20% for the financial score) will be awarded the contract.

7. SECTION 7: AWARD CONTRACT, PAYMENT TERMS AND CONTRACTING AUTHORITY

7.1 Award Contract

The BOAQ will inform the selected tenderer in order to start the contracting step. The unaccepted tenders will be informed and highlighting the reason(s) for not accepting.

7.2 Payment Terms

Payment will be submitted through transfer order in Euro currency upon the external audit cover the Eastern Mediterranean BO\Aqaba direct expenditures on technical assistance budget with the aim of certify the statement of revenues and expenditures presented by the Bo in its annual financial report to the period **1st January 2024 to 31st December 2024**.and after submission the related final audit report.

The payment will be submitted within thirty calendar days (30 days) upon receipt original invoice and/ or Notice to Proceed.

7.3 Contracting Authority

The contractual arrangements on behalf of the Programme for this tender will be handled by Branch Office for Eastern Mediterranean\Aqaba Special Economic Zone Authority (ASEZA), hosting the Eastern Mediterranean Branch Office/Aqaba

8. SECTION 8: REPORTING AND COMMUNICATION

8.1 Report Template

The report on this expenditure verification should describe the purpose, the agreed-upon procedures and the factual findings of the engagement in sufficient detail in order to enable the BO and the MA to understand the nature and extent of the procedures performed by the Auditor and the factual findings reported by the Auditor.

The use of the **Model Report** for an Expenditure Verification in **Annex I** of these ToR is compulsory. This report should be provided by the Auditor to BO according to no 3.4 above.

8.2 Report Copies

As a general rule, reports should be drawn up in English. The final report should be submitted as; 3 Hard Copies (2 Origins and 1 copy) and an electronic version. The report should be drawn up in Word for Windows format and all tables should be in Excel for Windows format.

8.3 Audit Opinion

The audit can issue an opinion on whether the fund provided by the MA to the BO has actually been used in accordance with the conditions established in the contractual basis.

ANNEX 1: Report Model

Company letterhead	Version.
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Place, date of the report

(DRAFT/FINAL) REPORT
FINANCIAL AUDIT OF
[Name of the audited Programme or project]
Audit number: (xx)

Country:

Period covered:

Date of the mission:

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5.3. OTHER FINDINGS ERROR! BOOKMARK NOT DEFINED.

6. CONCLUSION *For a financial audit, “to certify the statement of revenue and expenditure presented by the Aqaba BO in its annual financial report , and in particular to certify that stated expenditure has actually been incurred and is accurate and eligible”.*

7. TABLE OF ANNEXES

ANNEX 2: IDENTIFICATION INFORMATION

1. Audited Programme

Programme number :
Programme name :
Start of the Programme :
End of the Programme :
Expiry date :
Expiry date for payments :

2. Audit information

Period covered by audit : From ____ to ____ and had previously audited the period's from

Amount covered by the audit :

Status of the program in the moment of the audit : Intermediate/Final

Total actual amount committed

at the moment of the audit :

Total actual amount paid at the
moment of the audit :

3. Key audit dates

Opening meeting :

Beginning of audit visit :

Closing meeting :

ANNEX 3: PERSONS CONTACTED OR INVOLVED IN THE AUDIT

The auditors

Name

Position/Title

BO-Aqaba Responsible

Name

Position/Title