



Relief International Inc.
1101 114th St NW
Suite 710
Washington DC 20005

September 11, 2024

Dear Sir / Madam,

Relief International Inc. (RI-US) invites your submission to tender for provision of external audit services in accordance with the conditions detailed in the attached documents. RI seeks a supplier for a minimum of five years starting with the audit of the 2024 financial statements.

The Invitation to Tender (ITT) details are as follows:

Subject of Tender:	RI-US external audit
ITT Period:	September - October
ITT Closure Date and Time:	October 23, 2024

This ITT document contains the following:

- This Cover Letter
- Annex A RI Bid Form – Invitation to Bid No. RI-GSO-PR-24-099
- Annex B General Terms & Conditions of Contract (which will be signed by the successful Bidder)

Bids must be submitted in pdf softcopy to SCO@ri.org with the following reference in the subject: 'RI-GSO-PR-24-099 – Audit Services', for bids to be accepted. Bids must include:

1. The RI Bid Form (Annex A) must be completed, signed by an authorized company representative and submitted
2. Completed Proposal of Works based on the information provided in sections 1 and 2, and the tender requirements as per section 4.
3. Copy of Auditor Registration in the US.

Full bid submissions must be received no later than 5pm on 23 October 2024. Failure to meet the closing date/time may result in the tender being void.

All clarifications and questions should be addressed to: SCO@ri.org

Yours faithfully,

Martin Clemmey
CFO

On behalf of the Tender Committee
Relief International US

PROVISIONAL TIMETABLE

<u>Activity</u>	<u>Date</u>
Issue Tender Notice and Invitation to Tender	11 September 2024
Return of tenders (Closing Date)	23 October 2024
Tender Review Committee	30 October 2024
Meetings with shortlisted firms	By 5 November 2024
Award Contract	12 November 2024
"Go-Live" with Supplier	From 2025 audit – i.e. planning at end 2024

1. RELIEF INTERNATIONAL US

Relief International (RI) is a leading nonprofit organization working in 15 countries to relieve poverty, ensure well-being and advance dignity. We specialize in fragile settings, responding to natural disasters, humanitarian crises and chronic poverty.

Relief International combines humanitarian and development approaches to provide immediate services while laying the groundwork for long-term impact. Our signature approach emphasizes local participation, an integration of services, strategic partnerships and a focus on civic skills. In this way, we empower communities to find, design and implement the solutions that work best for them.

RI includes the four corporate members of the RI Alliance: RI-US, RI-UK, RI-France and RI-Europe. Under our alliance agreement, we operate as a single, shared management structure.

RI is active in the following countries around the world: Afghanistan, Bangladesh, Ghana, Iran, Iraq, Jordan, Lebanon, Myanmar, Occupied Palestinian Territories, Pakistan, Philippines, South Sudan, Sudan, Syria, Turkey, and Yemen. Often, RI is the only organization providing assistance to highly vulnerable communities.

- RI employs 7,000+ staff and auxiliary workers
- 98% of staff are local nationals
- We only have around 100 ex-pat staff out of 7,000+
- RI spent over \$150 million in 2023 on our programs

Often, RI is the only organization providing assistance to highly vulnerable communities.

RI invests in four broad program sectors: Economic Opportunity, Education, Health, and Water, Sanitation and Hygiene. We design our programs to incorporate local participation, integrated programming, the development of civic skills, and complementary partnerships including with local NGOs, governments, and the private sector.

RI supports solutions that reinforce and improve upon existing in-country systems. Where such systems do not exist or are chronically underperforming, RI’s crisis response lays the foundation for long-term, sustainable change.

RI-US was incorporated in 1992 and focuses on bringing US donors’ funds into the Alliance. It is an independent entity, although the Trustees are largely the same as for the other RI entities. RI-US

employs most of the Alliance staff and it shares support services with the other two active members of the Alliance – ie RI-UK and RI France. All three entities share a central Treasury operation and, together with the Alliance Agreement, there is a Memorandum of Understanding for Funding Cooperation and Support in place. The entities also share governance procedures and have common Board level Committees.

RI-US turnover in 2023 was \$72m and it had net assets of \$1.4m of which \$219k were unrestricted funds. The Senior Management Team of the Alliance is a shared cost and so the CFO, CEO and other posts take the same management position across each entity.

2. AUDIT REQUIREMENTS

The external audit services required over the subsequent five years will include, but not be limited to:

- The planning, management and execution of the annual external audit for RI-US.
- Reporting on audit planning and progress to the Audit & Risk Committee and producing an Audit Finding Report.
- Attendance at least one Audit Committee meeting as appropriate.
- Provision of advice to RI finance management and the RI Audit and Finance Committees on technical accounting and financial matters including taxation matters.

Tenders should show experience of auditing, or advice given, to:

- Humanitarian charities with a reliance on governmental grant income
- International Non-Government Organizations
- Charities with growing fundraising activities

Tenders should also show experience and understanding of:

- The charity sector generally, both in the US and internationally
- Charity governance
- Reserves policy
- Impact reporting

3. PROPOSED CONTRACT

The contract will be for a five-year period commencing with the audit of the 12 months to 31 December 2024.

4. TENDER REQUIREMENTS

Tenders should include the following information:

- The fee for the first year of the contract period specifying what is included in the charges, showing costs for financial statements audit and Single Audit and preparation of the final accounts for filing. Costs should also be provided for assistance with the preparation and submission of the Federal 990 tax return, the form 990-T, Form 5713, form 5471 (RI-Kenya), RRF-1 and CA Form 199. Costs should be provided on a per hour basis for any additional advice or services that may be required from time to time (eg tax advice, assistance with special projects);
- An indication of the level of fees that would be charged in the subsequent periods of the contract;
- A schedule of hourly rates for each level of fee earning staff for both audit and taxation services (if required);
- Summary CVs of senior staff such as the Audit Partner and Manager;
- Indication of the levels of experience of supporting personnel who would conduct the external audit including the staff conducting fieldwork;
- An explanation of the external audit approach that would be used including the firm's policy in relation to maintenance of continuity of staff involved in the audit. Details of relevant experience within the sector and the business activities and issues addressed;
- Details of the areas of technical expertise within the firm that can be called on to support the audit team and to provide advice to the Board, Audit and Finance Committees and management of RI as required.
- Details of two references that can be contacted;
- Details of any relevant services that may be appropriate to the needs of RI;

5. AWARD CRITERIA

a) REQUIRED

- Auditor registration for US
- Satisfactory client references

b) ESSENTIAL CRITERIA

Tenders will be assessed on the following criteria:

- Experience of providing comprehensive external audit services to the not-for-profit sector as well as demonstrable technical expertise in accounting for commercial companies.
- Experience of advising INGOs with similar needs within the last three years and evidence of understanding the challenges and constraints within the sector.
- Experience of advising charitable organizations with a diverse range of activities.
- The quality and experience of the proposed external audit team

- The suitability of the audit approach
- The ability to provide the full range of services required including audit, taxation and specialist technical accounting advice
- The firm's approach to customer service, quality assurance and environmental considerations.
- Value for money, particularly the added value that the audit process will bring to the organization.



Annex A: RI BID FORM

Does the company have any current criminal or court cases against your company or you as an individual at this time? Yes No

Has the company ever been accused of sexual exploitation, child abuse / child protection, or fraud? Yes No

Does the company agree to report any/all pressure from or payments to a Prohibited Party? Yes No

Is the company owned or controlled, in whole or in part, by any Prohibited Parties? Yes No

Does the Company (or owner/senior management) have any personal associations or ties with Relief International or any of its staff?
 Yes No If YES, describe _____

BUSINESS INFORMATION

Company Name: _____ Contact person: _____
 Company Owner(s): _____ Company Owner(s) Date of Birth: _____
 Registration Number: _____

Address: _____ Phone No: _____
 _____ Email Address: _____

A duly authorized company representative. WWW Address: _____

Signed: _____ Title/Position: _____

Print Name: _____ Date: _____

Describe Payment Terms & Conditions: _____

BUSINESS REFERENCES (3 required)



Name of Organization	Contact Person	Email / Telephone	Comment

We confirm that RI has permission to contact the above references in relation to the services outlined in this RFP.

We certify that the below signed company:

- a. Is not bankrupt or being wound up, having its affairs administered by the courts, has not entered into an arrangement with creditors, has not suspended business activities, is not the subject of proceedings concerning those matters, or is not in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- b. Has not been convicted of an offence concerning its professional conduct by a judgment which has the force of res judicata;
- c. Has not been guilty of grave professional misconduct proven by any means;
- d. Has fulfilled its obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which it is established or those of the country where the contract is to be performed;
- e. Has not been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organization or any other illegal activity;
- f. Has not, following another procurement procedure or grant award procedure, been declared to be in serious breach of contract for failure to comply with our contractual obligations.

Declaration by the Bidder:

We, the Bidder, hereby confirm that the above information is correct and accept compliance with RI Terms and Conditions of Purchase (Annex B)

We also confirm that RI may in its consideration of our offer, and subsequently, rely on the information provided in this document.

I (Name) _____ (Title) _____ am authorized to represent the above-detailed company and to enter into business commitments on its behalf.

Company

Date

Print Name: _____

ANNEX B

GENERAL TERMS & CONDITIONS

Insurance Coverage. RI assumes no liability for accidents or injury to CONTRACTOR or their staff during the performance of work under this Contract. It is CONTRACTOR's obligation to make sure that it has the necessary comprehensive general liability, medical and evacuation insurances in place.

Audit. Contractor agrees to establish and maintain reasonable accounting measures that would enable RI to readily identify Contractor's assets, expenses, costs of goods, and use of funds. RI shall have the right, at its own expense, to audit and review any financial or operational information of Contractor, or any data collected from the field relating to the work performed. Additionally, Contractor may be subject to audit requirements by authorized representatives of the prime contractor or award agency relating to this agreement, under the control of RI

Relationship of the Partners: The signatory parties of the present Contract are independent organizations and are not agents of each other, joint ventures, or partners. Neither party is authorized or empowered to act on behalf of the other with regard to any contract, warranty, or representation as to any matter. Each party will maintain sole and exclusive control of its own personnel and operations.

Ownership of Work Product: Ownership of all RI concepts, ideas, procedures and technologies that RI has either partially or fully developed prior to the effective date of this Contract shall be and remain the exclusive property of RI. Any documents, recordings, speeches, photographs, manuals, plans, program designs, proposals, research materials, charts, maps, audiovisuals and other material or devices, articles or manuscripts or public relations material or any other products requested or required by RI as part of Contractor's job will remain completely as the exclusive property of RI.

Supplies, Equipment, Materials and Procurement. All non-expendable equipment furnished or financed by RI shall remain the property of RI and shall be returned by Contractor to RI within thirty (30) days of the expiration or termination of the present Contract unless otherwise agreed upon between the Parties. Non-expendable equipment is defined as an item which has a purchase price of US \$1,000 or more, or the equivalent in local currency at the official rate of exchange on the date of purchase.

Confidentiality and Non-disclosure: Contractor agrees to keep confidential and not to disclose, without the prior written approval of RI's Country director, any information or data confidential to RI.

Special Indemnification. Contractor, at Contractor's own expense, shall defend, indemnify, and hold harmless RI, its licensees, consultants, and agents from any claim, demand, cause of action, and liability, including attorney's fees, to the extent Contractor acted intentionally or with gross negligence to infringe or violate the patent, copyright, license, or other proprietary right of a third party.

General Indemnification: Each party shall indemnify and save harmless the other party from and against any loss, expense, including attorney's fees, or claim asserted by third parties for damage to third party tangible property, or for bodily injury, or both, arising out of the activities being implemented under this Contract.

Force Majeure: Neither party shall be liable for a failure to carry out the activities under this Contract because of any unforeseeable event beyond its reasonable control and not caused by the fault or negligence of such party, which causes such party to be unable to perform its obligations under the Contract (and which it has been unable to overcome by the exercise of due diligence).

Communication: All official communication related to this agreement shall be delivered to the offices indicated hereunder:

Governing Law: The construction, validity, performance and effect of this Contract for Services shall be governed by the laws applicable to England and Wales with regard to all purposes related to this Contract.

Severability: Each provision of this Contract is severable. If one provision is declared void, illegal or unenforceable, the remaining paragraphs shall retain their full force and effect.

Termination: Either of the signatory parties may terminate this Contract for cause at any time, in whole or in part, upon one week advance written notice to the other, whenever it is determined that the party has failed to comply with the terms and conditions of this Contract. The terminating party shall provide written explanation of the basis for its determination and subsequent actions to be taken by either party within 5 calendar days of its notification to terminate or suspend the Contract. The parties may also agree mutually to terminate this Contract at any time, in whole or in part, if both parties agree that the continuation of the Contract would not produce beneficial results. The terms of this Contract will remain in effect until the date of termination.

Notwithstanding any other provision in this Agreement, Contractor understands and agrees that RI has no obligation to provide Contractor with work or any minimum hours. This Contract for Services shall not be deemed terminated as a result of any lack of work. Termination or expiration of this Contract shall not affect Contractor's continuing obligation under Sections 8, 9, and 11 of this Contract relating respectively to ownership of work, confidentiality, non-disclosure and indemnification.

Compliance with Laws: In the course of performance hereunder, the parties shall comply with all applicable local, state and federal laws and regulations. Contractor is reminded that U.S. executive order and U.S. law (including, without limitation, the USA Patriot Act) prohibit transactions associated with terrorism. It is the legal responsibility of Contractor to ensure compliance with such executive order and law.

Arbitration: If any dispute in connection with this Contract for Services arises between the parties, and such dispute cannot be amicably resolved by the parties despite diligent efforts thereto, such claim or dispute shall be submitted to the English specialized courts which are the only authority to refer to in case of any disagreement arises on the terms of Contract.

Amendments: The present Contract for Services may be amended or revised by mutual agreement as recorded by an exchange of letters between the parties. The amended or revised clauses shall become effective from the date of their adoption.

Assignment/Sub-contracting: Contractor shall not assign this Contract, in whole or in part, without the prior written consent of RI. With RI's written consent. Contractor may subcontract some or all of the services required under this Contract for Services.

Anti-Terrorism Certification. Contractor must not engage in transactions with, or provide resources or support to, individuals and organizations associated with terrorism, including those individuals or entities that appear on the Specially Designated Nationals and Blocked Persons List maintained by the U.S. Treasury (online at: <http://www.treasury.gov/resource-center/sanctions/SDNList/Pages/default.aspx>) or the United Nations

Security designation list (online at: http://www.un.org/sc/committees/1267/aq_sanctions_list.shtml).

Not Debarred or Suspended. Contractor certifies that neither it nor its principals are presently excluded or disqualified from participation in this transaction by any US Government department or agency.

Lobbying Certification. Contractor certifies that it will not and has not used any funds received directly or indirectly from the U.S. Government to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of U.S. Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining this Contract or any other U.S. government funded project.

Access to Books and Records. RI, USAID, and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access to any books, documents, papers and records of Contractor which are directly pertinent to this Contract for the purpose of making audits, examinations, excerpts and transcriptions.

Anti-Trafficking. The Contractor or its employees, or any Subcontractor or its employees, must not engage in any of the following conduct: Trafficking in persons (as defined in the Protocol to Prevent, Suppress, and Punish Trafficking in Persons, especially Women and Children, supplementing the UN Convention against Transnational Organized Crime) during the period of this Contract;

Procure a commercial sex act during the period of this Contract;
Use forced labor in the performance of the Contract; or
Commit acts that directly support or advance trafficking in persons, including the following acts:

- Destroying, concealing, confiscating, or otherwise denying an employee access to that employee's identity or immigration documents;
- Failing to provide return transportation or pay for return transportation costs to an employee from a country outside the United States to the country from which the employee was recruited upon the end of employment if requested by the employee, unless: (a) exempted from the requirement to provide or pay for such return transportation by RI under this award; or (b) the employee is a victim of human trafficking seeking victim services or legal redress in the country of employment or a witness in a human trafficking enforcement action;
- Soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretenses, representations, or promises regarding that employment;
- Charging employee's recruitment fees; or
- Providing or arranging housing that fails to meet the host country housing and safety standards.

Contractor agrees to report in a timely manner to RI any credible information from any source that alleges the contractor or any sub-contractor has engaged in any of the prohibited activities identified in this provision. Reports should also be made to RIs integrity hotline at incidents@ri.org or to the human trafficking hotline +1 844 888 FREE(3733) or email help@befree.org

Whistleblower Protection Program.

The Contractor must inform its employees working under this contract in the predominant native language of the workforce that they are afforded the employee whistleblower rights and protections provided under 41 U.S.C. § 4712.

The Contractor must not require its employees or sub-contractors to sign or comply with internal confidentiality agreements or statements

that prohibit or otherwise restrict employees or sub-contractors from lawfully reporting waste, fraud, or abuse related to the performance of this contract to RI or to USAID's Office of the Inspector General. The Contractor must notify current employees and sub-contractors that prohibitions and restrictions of any preexisting internal confidentiality agreements or statements covered by this provision, to the extent that such prohibitions and restrictions are inconsistent with the prohibitions of this provision, are no longer in effect. If RI, USAID or other authorized officials of the US Government determines that the Contractor is not in compliance with the requirements of this provision, RI may, at its sole discretion, suspend or terminate the contract. Further, RI may, at its sole discretion, decide not pay a portion or all of amounts invoiced or expenditures incurred, as applicable, by the Contractor with funds provided under this contract, and also may require the Contractor to refund a portion or all of any amounts paid to the Contractor under this contract. Terms in this clause will have the meaning defined in this section or as defined in 2 CFR 200.

"Internal confidentiality agreement or statement" means a confidentiality agreement or any other written statement that the Contractor requires any of its employees or sub-contractors to sign regarding nondisclosure of recipient information, except that it does not include confidentiality agreements arising out of civil litigation or confidentiality agreements that Contractor employees or sub-contractors sign at the behest of a US government agency.

The Contractor must include this provision, including this paragraph (e), in sub awards and sub-contracts funded under this contract.

Mandatory Disclosures. Contractor must disclose, in a timely manner and in writing to Relief International and to the USAID Office of Inspector General all violations of federal criminal law involving fraud, bribery or gratuity violations potentially affecting the Federal Award. Disclosures must be sent to: Relief International's Country Director, or via email to incidents@ri.org

Disclosures to USAID must be sent to:
U.S. Agency for International Development
Office of the Inspector General
P.O. Box 657, Washington, DC 20044-0657
Phone: 1-800-230-6539 or 202-712-1023
Email: ig.hotline@usaid.gov
URL: <https://oig.usaid.gov/content/usaid-contractor-reporting-form>

Anti-Discrimination and Equal Opportunity. USAID policy requires that the contractor not discriminate against any beneficiaries in implementation of this contract, such as, but not limited to, by withholding, adversely impacting, or denying equitable access to the benefits provided through this contract on the basis of any factor not expressly stated in the contract. This includes, for example, race, color, religion, sex (including gender identity, sexual orientation, and pregnancy), national origin, disability, age, genetic information, marital status, parental status, political affiliation, or veteran's status. Nothing in this provision is intended to limit the ability of the contractor to target activities toward the assistance needs of certain populations as defined in the contract.

Flow Down Required. The Contractor agrees to incorporate the terms of "Donor Required Terms and Conditions - USAID" word-for-word in all of its sub-contracts funded under this Contract, if any.

Authority & Binding Effect: By his or her signature below, each signatory hereto represents and warrants that he or she is duly authorized to enter into this Contract on behalf of the party he or she purports to represent such that, upon execution and delivery, this Contract shall be a binding obligation of each party. This Contract shall be binding upon and inure to

the benefit of each party's legal representatives, successors and permitted assigns.

Mandatory Principles

For the duration of the contract the Contractor and its staff shall respect human rights and undertake not to offend the political, cultural and religious mores of the beneficiary state. In particular, and in accordance with the legal basic act concerned, tenderers who have been awarded contracts shall respect core labor standards as defined in the relevant International Labor Organization (ILO) conventions (such as the Conventions on freedom of association and collective bargaining; Abolition of forced and compulsory labor; Elimination of forced and compulsory labor; Abolition of child labor).

The Contractor must at all times act impartially and as a faithful adviser in accordance with the code of conduct of its profession.

RI reserves the right to suspend or cancel project financing if corrupt practices of any kind are discovered at any stage of the award process and if the contractor fails to take all appropriate measures to remedy the situation. For the purposes of this provision, "corrupt practices" are the

offer of a bribe, gift, gratuity or commission to any person as an inducement or reward for performing or refraining from any act relating to the award of a contract or imp implementation of a contract already concluded with Relief International.

Relief International reserves the right to suspend or cancel the contract, where the award procedure proves to have been subject to substantial errors, irregularities or fraud. Where such substantial errors, irregularities or fraud are discovered after the award of the Contract, Relief International may refrain from concluding the Contract.

Complete Contract: This document constitutes the complete and exclusive Contract between the parties, superseding all representations, proposals or promises whether oral or written, and all other communications between the parties, relating to the subject of this Contract.

Inconsistency between the English Version and Translations: In the event of inconsistency between any terms of this Contract for Services and any translation into another language, the English language meaning shall control.