TERMS OF REFERENCE

Project Name and Number	AfriFOODlinks - Transforming Africa's urban food environments
Activity	Financial Reports auditing
Donor Cost Category: (If applicable)	Other Project Cost

1. Introduction and Background

i. Project: AfriFOODlinks is a Horizon Europe-funded project that aims to foster inclusive, sustainable, and resilient urban food systems through city-to-city learning, stakeholder engagement, and innovation across African and European cities

ii. Activity: End of project Audit - all costs incurred for full project **from 01/12/2022 - 30/11/2026** (date of project closure)

iii. 2. Purpose of the activity: The primary purpose is to obtain a Certificate on the Financial Statements (CFS) based on agreed-upon procedures, providing the EU granting authority, Hivos and other stakeholders with factual findings on the eligibility and compliance of costs declared under the AFLs project.

3. Specific Objectives of the activity: The objective is to engage an independent and qualified CFS practitioner to perform agreed-upon procedures (AUP) and provide factual findings on the eligibility and compliance of costs declared under the EU Grant Agreement. The CFS will support the EU granting authority in assessing compliance with the Grant Agreement and applicable cost eligibility requirements.

The present Terms of Reference set out the procedures to be performed, define the scope and applicable standards of the Audit report and who may deliver it.

4. Scope of Work: The practitioner will review the financial statements and supporting documentation for the relevant reporting period(s) and perform the applicable CFS procedures, including checks of general cost eligibility and, as applicable, personnel, subcontracting, travel and subsistence, equipment, and other goods, works and services. The review will also assess procurement practices, value for money, absence of conflicts of interest, supporting documentation, accounting records and proof of payment.

5. Methodology: The engagement will be conducted as agreed-upon procedures in accordance with ISRS 4400 (revised), the applicable EU Grant Agreement and the CFS Terms of Reference/checklist. Procedures will include inquiry and analysis, recalculation, comparison, accuracy checks, inspection of records and supporting documents,

observation where relevant, and interviews with Hivos personnel. Sampling will be performed in accordance with the applicable CFS checklist.

7. Logistical Considerations (if applicable): Hivos will provide the practitioner with the financial statements, accounting records, supporting documentation and relevant project/grant documents required to perform the agreed-upon procedures. The practitioner must maintain confidentiality and independence throughout the engagement.

8. Expected Deliverables: The practitioner shall provide (i) the completed and signed CFS report containing factual findings and any exceptions identified, (ii) the completed and signed agreed-upon procedures (AUP) checklist, and (iii) the signed Terms of Reference. The final CFS package shall be provided in scanned PDF format for submission through the EU Portal, in line with the CFS requirements.

Template - here.

9. **Budget**

Cost Item	Budget Line and Budget Code:	Description	Estimated Cost Per Unit (EUR)	Number of units	Estimated Total Cost (EUR)
Total Budget	194/019/001/49540-001	End of project Audit	7500	1	7500

10. **Submission**

Interested auditors are requested to submit their financial and technical proposals, together with a portfolio highlighting relevant experience, particularly with EU-funded projects, to **Menaprocurement@hivos.org** no later than the **23rd of October 2026**. Please indicate "**AfriFOODlinks End of Project Audit**" in the email subject line.