**2018年度合作伙伴财务合规业务外包并年度审计招标书**

**Invitation to Tender for Partner’s Project Financial Compliance and Annual Statutory Audit for the Year 2018**

**一、背景介绍 Background**

国际计划是一家独立的、非营利性的国际人道主义发展机构，80年以来，一直致力于推动儿童权利和女童平等。

我们与儿童、年轻人、我们的支持者和合作伙伴一起，为了一个公正的世界而奋斗，解决女童和所有弱势儿童所面临挑战的根源。

我们支持儿童从出生到成年的权利。我们让儿童有能力做好准备并应对危机和灾难。凭借自身的影响、经验和知识，我们在当地、国家和全球层面推动实践和政策变革。

我们一直为儿童建立强有力的合作伙伴关系，如今活跃在70多个国家。

1995年，国际计划进入中国，并先后与陕西省妇女联合会、宁夏回族自治区人民政府外事办公室以及云南省教育基金会和云南省妇女联合会建立了合作伙伴关系。目前，国际计划的项目覆盖了包括陕西、宁夏、云南、安徽、四川、青海、湖南、江西在内的多个省、市、自治区，项目涉及儿童保护、儿童早期养育与发展、灾害风险管理、青年就业等领域。

Plan International is an independent development and humanitarian organisation that advances children’s rights and equality for girls.

Working together with children, young people, our supporters and partners, we strive for a just world, tackling the root causes of the challenges facing girls and all vulnerable children.

We support children’s rights from birth until they reach adulthood. And we enable children to prepare for – and respond to – crises and adversity. We drive changes in practice and policy at local, national and global levels using our reach, experience and knowledge.

We have been building powerful partnerships for children for 80 years, and are now active in more than 70 countries.

In 1995, Plan International started its operation in China, and established strategic partnerships with the Shaanxi Women’s Federation, the Foreign Affairs Office of Ningxia Hui Autonomous Region, Yunnan Provincial Education Foundation and Women Federation of Yunnan Province successively. Currently, Plan International China implements its programmes in many provinces, cities and autonomous regions, including Shaanxi, Ningxia, Yunnan, Anhui, Sichuan, Qinghai, Hunan and Jiangxi. In its programme areas Plan International China works in a variety of fields, including child protection, early childhood care and development, disaster risk management and youth employment.

**二、招标名称及目标 Tender and Objective**

拟就2018年度合作伙伴财务合规业务并年度审计进行招标。邀请外部专业审计公司作为国际计划合作伙伴，对合作执行的扶贫发展项目的财务管理和内部控制给出专业一致的意见以强化公信力建设、提供审计确保、协助组织控制风险、提升合作伙伴机构财务管理能力。

Invite tender for Partner’s Project Financial Compliance and Annual Statutory Audit for the year 2018. Engage external professional audit firm to join Plan’s partnership. Give professionally consistent advice and/or review support on project financial management and internal controls to strengthen accountability for the cooperated poverty alleviation and development programs; provide audit assurance; assist the organization on risk management; build financial management capacities of partner organizations.

**三、投标资格 Qualification of Bidders**

具有企业法人资格、承接国内国际审计业务并出具中英文报告资质及执业证书、5年内无不良执业记录的审计机构。

该机构应指定具有良好职业道德及5年以上执业经验的注册会计师担任本项目主审、有国际非政府组织审计经验、熟悉SAP ERP系统、且现场审计中至少有一位执业注册会计师。

良好的职业道德包括：a、坚持独立、客观、公正原则；遵守行业技术规范，对客户和同行负责。b、职业经验在5年以上，确保审计及相关服务质量。

Legally registered audit firms with officially accredited professional qualification, being able to provide domestic and international audit and related services and report in both Chinese and English as required, and having no record of any bad practice in the past 5 years, are qualified bidders.

The audit firm shall possess accepted professional moral standard. Having exposure in auditing international non-government organization is an additional credit. The services shall be led by a certified public accountant with at least 5 years professional experiences. The service team shall be familiar with SAP ERP system. Field on-site service team must have at least one certified public accountant.

Acceptable professional and moral standards include independence, objectiveness and fairness, compliance with industry standards, being responsible for clients and peers, being experienced, and assurance of audit and service quality.

**四、投标文件**：Tender Response Documents:

1. 审计及相关服务方案 Work plan for the audits and related services
2. 包括单位成本、数量/工时的预算明细 Budget details including breakdown of standard unit cost, quantity and/or estimated time planned to spend
3. 项目服务团队各成员的资质证明及简历 Professional qualification and brief experience of each member of the proposed project team
4. 机构简介及资质证明复本（营业执照、企业法人资格证书件、注册文件、企业信用等级证书、技术能力、既往经验介绍，及其他投标方认为需要提交的可证明其资质的文件）Brief introduction and copy of registration and qualification of your organization (business license, legal entity registration document, corporate credibility certificate, technical competence, past experience and other acceptable qualification certified documents)

投标文件需装入信封内加以密封，在封签处加盖公章（或合同专用章），并在封条上注明（或通过邮件告知）：投标人单位名称、地址、联系电话 Tender response documents shall be put into an envelope and sealed with company stamp (or equivalent contract stamp), and marked with (or informed us by email) name of the bidder, address and contract telephone.

投标机构需提供多种联系方式，以便招标方与投标方就相关细节等信息进行联系、沟通 The bidder shall provide more than one contract in order for further necessary communication.

**五、截止时间：Tender closing date**

2017年12月26日 Dec. 26, 2017

**六、标书邮寄地址及联系方式：Postal address for tender response documents and contact detail:**

地址：陕西省西安市南二环东段396号秦电国际大厦716室

邮政编码：710061

联系人 ：崔小芸

电子邮件：sandy.cui@plan-international.org

**附件：2018年合作伙伴财务合规业务外包并年度审计工作任务书**

**Appendix: Terms of Reference for Partner’s Project Financial Compliance and Annual Statutory Audit for 2018**

**一．业务约定范围 Scope of Engagement**

自2018年2月起（覆盖2018全年的业务活动）、每日历年为一个业务周期。Starting from Feb. 2018 (but covering operational activities of the full 2018 calendar year); each calendar year is considered as one complete service cycle.

1. 为国际计划项目管理人员和项目合作伙伴提供项目管理有关的财务和内部控制的能力建设，具体包括: Build capacity of Plan’s project management team and the partners on project financial management and internal controls, specifically:
   1. 在项目管理周期的项目启动阶段合作伙伴执行项目的财务管理培训Provide project financial management training to partners at project start up stage during project management cycle
   2. 按照国内或国际会计服务相关准则对合作伙伴所执行项目的清算报告执行商定程序的审核确认、给予指导意见并报告发现；Perform Agreed-upon Procedure review per relevant domestic or international audit service standard on partner implemented project financial liquidation, provide financial guidance and report finding;
   3. 基于国际计划项目管理需求执行定期和不定期的项目联合督导之财务监测并给出管理意见；Undertake regular /ad hoc joint site visits for financial monitoring review per project management need and provide management opinions;
   4. 提供项目财务管理和内部控制有关的咨询服务；Advise project financial management and internal controls;
2. 根据捐赠人所要求的国内和国际审计准则对赠款项目进行专项审计并出具审计报告。这些要求将在提供服务前明确。Provide audit assurance as per donor specificdomestic and international standard for audit. These conditions will be amde available to before the start of an assignment.
3. 依照《中华人民共和国会计法》、《民间非营利组织会计制度》、《中华人民共和国境外非政府组织境内活动管理法》及有关审计准则对国际计划进行年度审计并按时出具审计报告。Provide annual statutory audit assurance on time to Plan based on domestic standard for audit and in accordance with the Accounting Law of The People’s Republic of China, Fianncial Accounting Stardard for NPO, The People’s Republic of China’s Law on the Management of the Activities of Overseas NGOs within Mainland China.

以上，包括项目资金的合规性审核（第1项）和年度审计（第2项）抽样田野核查项目在内，取决于项目设计和相关捐赠人的要求，每年对每个执行项目的合作伙伴所提供的现场支持不少于两次。As covered by the project financial compliance review (item #1) and sampled field project site visit for annual statutory audit (iterm #2), dependent on the project design and concerned donor requireent, site support visit to each implementation partner for each year shall be no less than twice.

**二、商定程序 Agreed-upon Procedure**

执行商定程序的审核需符合有关国内国际审计相关服务准则。除非捐赠人约定、或受限于赠款文件条款约定的审计指引或要求，国内有关商定程序的相关服务准则适用。

The performance of AUP shall follow relevant domestic or international standard for related services. Unless being required by the donor or limited by grant document T&Cs such as the audit guide or requirement, domestic standard for related service applies.

**需要审阅的文件Documentations to be reviewed**

1. 适用的资金协议文件及捐赠人合同之有关条款包括所承诺的项目建议书和预算。Applicable Fund Agreement Documentation and concerned terms and conditions of Donor Contract including committed project proposal and budget.
2. 适用的合作伙伴协议（“捐赠协议”）。Applicable Partnership Agreement (“Donation Agreement”)
3. 适用的项目纲要、附件、项目预算及修正版。Applicable Project Outlines, its attachments and Project Outlines Budget Modification and its attachments.
4. 覆盖资金流向完整链条到最终供应商/受益人的清算文件包括项目文件和会计记录/档案。Liquidation documentations including project documentation and accounting record/files at each fund flow point (unbroken chain until end supplier/beneficiary).
5. 合作伙伴项目管理指引和内部控制手册特别是采购指引。Partner’s project management guide and internal control manual especially procurement guidelines.
6. 其他必要文件Other documents as necessary.

**商定程序Procedures Agreed-Upon**

1. 审核并测试合作伙伴清算报告一致性包括花费汇总表、明细账、原始会计凭证和记账凭证。Review and test integrity of the partner’s liquidation report including expenditure summary report, ledger details, original accounting vouchers and supporting invoices and documents.
2. 审核组织是否有并执行采购流程及其他内部控制流程及是否通过银行账户支付资金。Check if the organization has procurement procedure and other internal controls to follow and transfers fund through bank account.
3. 以所审阅的上述文件的相关合规条款，包括但不限于合作伙伴协议第七条，审核资金是否为项目各预算细目约定之唯一目的而支出（依照所承诺的项目建议书）；涉及物品递送、库存或固定资产等，审核账实是否相符；必要时通过调阅项目档案交叉核对资金流向各个环节会计档案和文件的真实一致性。Check whether the fund is spent for the sole purpose of specific budget line of the project (proposal committed) against the applicable terms and conditions specified by the above mentioned documents reviewed, including without limitation the Clause #7 of the Partnership Agreement. Should goods delivery, inventory or fixed assets are involved, check consistency between expense record and physical delivery. Cross check project files as necessary to test genuineness and integrity of the accounting records/documents at all fund flow points.
4. 根据适用标准测试是否存在舞弊或舞弊迹象。Apply relevant standards to test whether there is fraud or indicatives of fraud.
5. 确认或重述合作伙伴项目活动花费汇总表、向项目经理报告发现。Confirm or restate Partner’s Project Activity Expenditure Report, report finding to Project Manager.

**三、业务及项目规模**Size of Operations and Projects in Scope

2018日历年度全面成本的项目总支出为三至四千万元人民币。其中，2018财政年（2017年7月1日-2018年6月30日）预算中合作伙伴执行的项目情况及有关的现场支持信息如下，总预算约两千一百万元：

For calendar year 2018 annual fully costed project budget is around RMB20-30 millions. Of that budget, for the fiscal year 2018 (July 1, 2017 – June 30, 2018), budgeted partner expenditure and related site information is detailed below with total annual budget RMB21 millions:

|  |  |  |  |
| --- | --- | --- | --- |
| 项目地点 | 项目数量 | 预算合计（千元人民币） | 备注 |
| 北京市 | 3 | 3,693 | 已承诺外审 |
| 南昌市 | 1 | 1,182 | 已承诺外审 |
| 长沙市 | 2 | 1,407 | 已承诺外审 |
| 合肥市 | 1 | 1,581 | 已承诺外审 |
| 西宁市 | 1 | 1,694 | 已承诺外审 |
| 成都市 | 1 | 1,690 | 已承诺外审 |
| 西安市 | 1 | 70 |  |
| 云南广南 | 7 | 4,464 |  |
| 云南富宁 | 1 | 400 |  |
| 云南红河 | 4 | 897 |  |
| 云南金平 | 1 | 159 |  |
| 宁夏吴忠 | 3 | 1,605 |  |
| 宁夏隆德 | 4 | 506 |  |
| 陕西淳化 | 8 | 672 |  |
| 陕西佳县 | 5 | 418 |  |
| 陕西浦城 | 7 | 531 |  |