Request for Proposal

Founded in 1983 by the US Chamber of Commerce (USCC), CIPE is a core institute of the National Endowment for Democracy (NED). CIPE’s mission is the promotion of democracy, free markets and private enterprise throughout the world. CIPE is a public charity, tax-exempt under Section 501(c) (3) of the Internal Revenue Code and has been determined by the IRS not to be a private foundation.

IDEMA (International Development Management) is a Turkish company headquartered in Istanbul that specializes in the implementation of innovative, sustainable, socio-economic development projects across Turkey and the wider region. Established in 2001, IDEMA has implemented community development projects in cooperation with United Nations, World Bank, international investment institutions, national and international NGOs, domestic and foreign trade chambers, and public institutions. Currently, IDEMA manages the Turkey network of the Connecting Business Initiative in collaboration with several UN agencies.

IDEMA was awarded a grant from CIPE to carry out the development and implementation of the project "Promoting Refugee Livelihoods in Turkey through Food Entrepreneurship" with a goal to support the development, and drive implementation of, mutually beneficial, and sustainable livelihood and education solutions for Syrian refugees and their host communities in Turkey.


Audit Objectives

GRANT COMPLIANCE: Determine whether or not the grantee is in compliance with grant conditions, specifically, allowable cost under grant terms, the timely submission of grant reports, obtaining prior expenditure approval as required, the obligation to contribute or obtain funds or other resources for the grant project, and other conditions of the grant.

REPORTING: Determine whether or not expenditures reflected on fiscal reports are prepared from and reconciled to the grantee's accounting records; determine that expenditures are supported by appropriate underlying documentary evidence.

ACCOUNTING: Determine whether the grantee's accounting system is adequate to accurately record all financial activity; the accounting records must be capable of separately identifying receipt and expenditure transactions from the separate sources of project funds.

INTERNAL CONTROLS: Determine whether the grantee has established reasonable internal controls to ensure the safeguarding and proper expenditure of project funds.
Scope of Services

- Review 2 CFR 200, Subpart F for guidance on conducting a single audit.

- The audit must be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) and must cover the entire operations of the auditee.

- The auditor must determine whether the financial statements of the auditee are presented fairly in all material respects in accordance with generally accepted accounting principles. The auditor must also determine whether the schedule of expenditures of the Federal award is stated fairly in all material respects in relation to the auditee's financial statements as a whole.

- In addition to the requirements of GAGAS, the auditor must perform procedures to obtain an understanding of internal control over Federal programs sufficient to plan the audit to support a low assessed level of control risk of noncompliance for major programs. The compliance supplement provides guidance on internal controls over Federal programs based upon the guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States and the Internal Control - Integrated Framework, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- In addition to the requirements of GAGAS, the auditor must determine whether the auditee has complied with Federal statutes, regulations, and the terms and conditions of Federal awards that may have a direct and material effect on the project.

- The compliance testing must include tests of transactions and such other auditing procedures necessary to provide the auditor sufficient appropriate audit evidence to support an opinion on compliance.

Audit Report

The auditor's report must state that the audit was conducted in accordance with 2 CFR 200, Subpart F and include the following:

- The CIPE grant number and audit period.

- An opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects in accordance with generally accepted accounting principles and an opinion (or disclaimer of opinion) as to whether the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

- A report on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements. This report must describe the scope of testing of internal control and compliance and the results of the tests, and where applicable, it will refer to the separate schedule of findings and questioned costs described.

- Findings relating to the financial statements which are required to be reported in
accordance with GAGAS.

- Findings and questioned costs for Federal awards which must include audit findings as defined in Paragraph 2 CFR 200.516 Audit findings, paragraph (a).

**Proposal Requirements**

A complete proposal should include:

- Information about the responding firm, including number of partners, years in existence, and representative clients.

- A general outline of the approach to the organization’s audits, including the number of professional staff assigned and time spent in the field.

- Proposed members of the audit team, including resumes. Experience of the proposed engagement team members in auditing US government funded organizations.

- A separate, single-page, cost proposal sheet indicating the audit fees.

- Proposed timeline.

- Reference Data Sheet (Attachment A).

**Selection Process**

Accepted proposals will be reviewed by the evaluation committee and scored against the stated criteria.

- Contractor understanding of work to be performed and responsiveness to this RFP.
- Relevant experience
- Availability of staff with professional qualification and technical abilities
- Pricing
- References

**Timeline**

1. Proposals must be submitted electronically to Viktoria Shalaginova, Senior Grants and Contracts Manager, CIPE at vshalaginova@cipe.org no later than **June 20, 2019**. Specific questions related to the details of this RFP should be directed to Osman Cakiroglu (Project Director, Istanbul) at ocakiroglu@cipe.org or to Viktoria Shalaginova at vshalaginova@cipe.org.

2. The evaluation committee will review the proposals and make the selection by **June 30, 2019**.

3. Notifications to the bidders will be sent by **July 15, 2019**.

4. Audit work should start no later than **September 30, 2019**.
ATTACHMENT A

Reference Data Sheet

CONTRACTOR: ________________________________________________________________

Provide company name, address, contact person, telephone number, and appropriate information on the 
audit service(s) provided for the latest 3-year period, with requirements similar to those included in this 
solicitation document. Please provide three references if possible.

Company Name: 
Address: 
Contact Person and Title: 
Phone No.: 
Program(s): 

Company Name: 
Address: 
Contact Person and Title: 
Phone No.: 
Program(s): 

Company Name: 
Address: 
Contact Person and Title: 
Phone No.: 
Program(s): 

Completed by: ________________________________ Date: ______________________________