

SELECCIÓN DE LA COMPAÑÍA DE AUDITORÍA EXTERNA

Global Communities es una organización internacional sin fines de lucro, dedicada a la asistencia humanitaria y desarrollo de las comunidades. Global Communities está comprometida a trabajar en asociación con las comunidades de todo el mundo para lograr cambios sostenibles e impactantes que mejoren las vidas y los medios de vida de las personas vulnerables.

Global Communities inició sus operaciones en Argentina en abril de 2018, en la ciudad de Granadero Baigorria, donde implementamos el Programa Sembrando Futuros. En dicho marco, nos encontramos buscando oferentes para ***cubrir servicios de Auditoría Externa***.

INFORMACIÓN DE LA LICITACIÓN

1. Producto requerido: Auditoría de procedimientos internos y contables

- La auditoría debe cumplir con todo el alcance solicitado por la matriz, Global Communities, en el ANEXO 1.
- La auditoría contable para el año fiscal 2020 (período del 01 de octubre de 2019 al 30 de septiembre de 2020) de las operaciones de Global Communities Argentina debe realizarse en el sistema de contabilidad QuickBooks Pro en moneda extranjera (USD).
- Estados Financieros en USD e informe final con recomendaciones y explicaciones en inglés para el sistema Quickbooks Pro;

2. Lugar y plazo

Debido a la situación actual de Covid-19 y las restricciones impuestas por las autoridades locales, la auditoría se puede realizar en la oficina de la empresa seleccionada. Debiendo comenzar las actividades 15/10/2020, culminando 10/11/2020

3. Pre-requisitos

- Es necesario tener al menos 5 años de experiencia en auditoría financiera;
- Experiencia en servicios e informes contables en idioma extranjero (inglés);
- Comprobar auditorías recientes que reúna los perfiles de auditoría financiera y puedan corroborar la calidad del trabajo;
- Tener disponibilidad para trabajar en la ciudad Granadero Baigorria en las fechas indicadas;
- Presentación de documento de identificación comercial, patronal o impositivo válido que demuestre que está legalmente registrado para el negocio en Argentina. Comprobante de que la empresa está en día con sus obligaciones legales.

4. Instrucciones para el envío de propuestas

1) La propuesta técnica debe contener al menos:

- Descripción de servicios prestados y entregas
- Descripción del equipo de trabajo y calificaciones
- Horario de trabajo
- La evidencia de que la compañía ha proporcionado servicios de esta naturaleza con éxito para otras empresas.

2) La propuesta económica debe describir los costos, incluido el costo de las tarifas, los viajes y la logística, y los costos administrativos / operativos.

3) Las propuestas técnicas y económicas deben ser enviadas hasta la 17h del día 28/08/2020 en la siguiente dirección infoargentina@globalcommunities.org

ANEXO 1 – AGREED-UPON PROCEDURES

I have outlined the agreed-upon procedures below and at the conclusion of performing the agreed-upon procedures; please prepare a written report summarizing the results of the agreed-upon procedures (I have outlined those items, which I would like you to report on). In addition, it is my expectation that I will want to review certain work papers, so I may ask that certain work papers be sent to my attention prior to the issuance of the final reports

Following are the agreed-upon procedures we would like your firm to perform:

- Please document the internal control system in memo format. We are most interested in the key controls over the following cycles: cash receipts (including transfers from HQ), cash disbursements (includes payments by wire transfer, check and cash), payroll (including the preparation and approval of timesheets), the procurement process and the monitoring of sub-recipients, if applicable.
- A review of the monthly bank and cash reconciliations to ensure they were completed in a timely manner and reviewed and approved as appropriate.
- Please ensure that all asset accounts (other than cash) and liability accounts that have balances at September 30, 2020 have proper supporting schedules and are current in nature.
- Perform some detailed work over the September 30, 2020 bank and cash reconciliations to ensure that the balances as stated on the general ledger are accurate and that all reconciling items, if any are current in nature.
- Select 20 disbursements at random and verify through test work that the system of internal control as documented in your memo is working as stated (please also consult the field office policy and procedures manual if necessary). **There may be certain field offices in which we believe this work is not necessary. We will inform those field offices individually.**
- Select one month of payroll transactions and through detailed test work verify that the system of internal control as documented in your memo is working as stated (please verify that the payroll charges as documented on the timesheets was charged to the correct programs). **There may be certain field offices in which we believe this work is not necessary. We will inform those field offices individually.**
- Please inquire as to whether there are any current legal issues and document the nature of the legal issue and whether there is a possibility that Global Communities may have a liability due to the outcome of the legal issue.
- Please inquire as to whether there was any known fraud that occurred during the past fiscal year (or currently).

- Should the field office have significant U.S. Government funding, we respectfully request that you examine all payments in excess of \$15,000 charged to the U.S. Government programs (I will send a separate e-mail indicating which field offices have significant U.S. Government programs and I will identify the program cost centers as noted in the field office QuickBooks that should be reviewed for payments in excess of \$15,000).

Note: Global Communities Argentina has no USG funding

- Please verify that if the field office receives funding from the U.S. government, that the field office has complied with U.S. Government Executive Order 13224 (prohibition against funding organizations or individuals deemed to be terrorist organizations). Please ensure that the compliance is well documented in writing.

Note: Global Communities Argentina has no USG funding

- Please inquire as to whether the field office maintains a proper schedule of all assets purchased.
- If applicable, please review all vehicle logs to determine if business and personal use of the vehicles is properly documented and please verify that if there is personal use of such vehicles that the personal use has been reimbursed by the employees.
- At the conclusion of the agreed-upon procedures noted above, we would like a written report which summarizes the following:
 - The bank and cash balances at September 30, 2020 and whether there were any correcting entries proposed and posted to such accounts.
 - A summary of all other asset and liability accounts which were recorded on the books at September 30, 2020 and whether they were properly supported by detailed schedules.
 - Any deficiencies noted in the internal controls as a result of your test work and inquiries.
 - If a management letter was issued in the prior year, a report on the status of the prior year comments based upon the results of the agreed-upon procedures.
 - The status of whether the vehicle logs were properly maintained and whether there was any personal use noted and reimbursed.

Note: Global Communities Brazil has no USG funding

- A summary of any legal issues noted.
- A summary of any known fraud.

In addition to the aforementioned items, a draft written report at the conclusion of the agreed upon procedures should be send no later than November 17, 2020. Once reviewed and approved, we will notify you of when the report can be issued in final form. In addition, requests for the internal control memos and certain work papers which support the findings should be forwarded to my attention.