QUESTIONS AND ANSWERS

In relation to UNICEF solicitation - LIBS-2024-9189881 - Establishment of a Long-Term Arrangement on provision of Harmonized Approach to Cash Transfers (HACT) services.

Q1.
In your ToRs it is required that the verification should be performed in accordance with ('ISRS') 4400, but based IAASB any such engagement after January 1, 2022, need to be performed under ('ISRS') 4400 (Revised). Could you please confirm whether it is acceptable by you to perform the service under the ISRS 4400 (Revised)?
A1.
Yes, it is acceptable.

Q2.
In the ToRs it is included a template of the report, but this is not in line with ISRS 4400 (Revised) guidance. Could you please confirm whether it is acceptable by you to issue our report in accordance ISRS 4400 (Revised) guides? Please refer to pdf ISRS 4400 (Revised) Report Guide.
A2.
Yes, it is acceptable.

Q3.
A) ISRS 4400 (Revised) described the acceptable terms of procedures objectively, in terms that are clear, not misleading, and not subject to varying interpretations. This means that procedures are described at a level of specificity sufficient for an intended user to understand the nature and extent and if applicable, the timing, of the procedures performed. Any term which could potentially be used in an unclear or misleading manner, depending on context or the absence thereof should be strictly avoid. *"A) Below are examples of descriptions of actions that may be acceptable include: Confirm, Compare, Agree, Trace, Inspect, Inquire, Recalculate, Observe."*
B) On the other hand, in the ToRs procedures are mentioned terms which may be unclear, misleading, or subject to varying interpretations depending on the context in which they are used, may include, for example: For each sample selection perform the following procedures: **Verify** that documentation exists to …., **Verify** that the activity related to the expenditure …, **Verify** that the expenditure has been…, etc.
Could you please confirm whether it is acceptable by you the ToRs procedures, with the accepted terms as per ISRS 4400 (Revised), for the above cases the wording "Confirm" (point A above).
A3.
Yes, it is acceptable.

Q4.
Could you please confirm whether you could accept to be attached in the Engagement Letter also our business terms. Please refer to OUR Terms of Audit.
A4.
No. UNICEF's General Terms and Conditions of Contract (Services) will apply to any LTA-S and linked contracts awarded in connection with this ITBS. By signing the Invitation to Bid for Services Form, each Bidder is deemed to have confirmed its acceptance of the UNICEF General Terms and Conditions (Services). The Bidder understands that if it proposes any amendments or additional terms to the UNICEF General Terms and Conditions (Services), these must be clearly detailed in the Bid and may negatively affect the evaluation of the Bid.

Q5.
Could you please confirm us - a) the total budgeted amount of expenditures subject to agree upon procedures and - b) the total number of transactions?

A5.
a) We cannot provide such information at this moment. The Micro assessment and Spot Checks will be automatically selected by the system, based on the Programme Cooperation Agreement (PCA) and Programme Documents (PD) that will be signed by UNICEF and Implementing Partners (CSO or Government).
b) Total number of HACT Services for the proposed duration period of the LTA is estimated: - Spot check 30-40 services and - Micro Assessment 10-20 Services. In addition, other UN Agencies might opt to use the potential UNICEF LTAs, in case they will find them at reasonable prices.

Q6.
Could you please provide the amount of the actual programme expenditures according to the bid to be verified according ISRS 4400, Agreed upon Procedures Regarding Financial Information?
A6.
We cannot provide such information at this moment. The Micro assessment and Spot Checks will be automatically selected by the system, based on the Programme Cooperation Agreement (PCA) and Programme Documents (PD) that will be signed by UNICEF and Implementing Partners.

Q7.
In addition to financial aspects, I would like to inquire about the current status of donor participation. Specifically, could you provide details regarding the number of donors supporting the project and whether they operate through a single banking institution or multiple ones?
A7.
There is no donor's involvement during HACT Assurance Activities.

Q8.
Could you please provide information if the field work would be in Tirana and / or other cities?
A8.
This will depend on the location of the CSO. However, as per current signed PCAs all of them are located in Tirana.

Q9.
Could you please provide information regarding the deadline's services' components.
A9.
The duration of the Micro Assessment should be within two weeks - including the travel and report writing.
The duration of the Spot Check should be within 5 working days.