



Calls for Expressions of Interest (EOI)

Consultancy: Financial and Internal Control System Audit (Rainforest Foundation UK)

Project: 'Legal Capacity and Participation of Environmental Defenders in the Republic of Congo'

Country: Republic of Congo

Length of contract: 01 April 2024 to 15 June 2026

Deadline: 29 March 2024

1. Project Background 'Legal Capacity and Participation of Environmental Defenders in the Republic of Congo'

The Project "Legal capacity and participation of environmental defenders in the Republic of Congo" led by RFUK, in collaboration with the Comptoir Juridique Junior (CJJ) and Client Earth (CE), aims to promote greater participation and access to justice for environmental defenders in order to strengthen the rule of law, accountability and sustainable management of forest resources. In the long term, the Project aims to contribute to better protection and governance of tropical forests, while respecting the rights of local communities.

The rainforest covers most of the Republic of Congo and is an area of global importance for the protection of biodiversity as well as its enormous economic potential. These forests are also of vital environmental, economic and cultural importance to the indigenous and Bantu communities who have customary rights to these lands. However, almost all of the country's forest area is allocated to logging concessions, agro-industrial plantations, protected areas, and oil and mining blocks. These concessions are often granted unilaterally, without prior consultation with local and indigenous communities and in a state of great opacity. As a result, these communities are forced to displace, lose access to their traditional lands and livelihoods, and see their environment and resources degraded, leading to conflict, violence, and human and environmental rights violations. However, most of these conflicts and violations go unreported due to the remoteness of these areas and weak governance. The government lacks the resources and political will to monitor the behaviour of concessionaires on the ground.

Environmental defenders (understood as individuals, communities or civil society organisations that defend the environmental human rights of communities, without necessarily considering themselves as defenders as such) have limited access to information and lack the resources to control the activities of concessionaires on their land. When they denounce illegalities and violations of their rights, they expose themselves to the risk of reprisals and human rights violations and have difficulty accessing justice. These risks are exacerbated by weak governance, an influx of private sector actors with little concern for social and environmental standards, and discrimination against already marginalized groups such as women and indigenous peoples. All this in a national context of strong repression of civic participation more generally, which weakens the capacity of urban civil society organisations to carry out advocacy actions in support of these communities.

Local communities and indigenous peoples, despite being at the forefront of these issues and best able to conserve the resources on which they depend, are generally marginalized in forest governance and decision-making regarding the management of their traditional lands.

2. Consultancy Background

The Project is subject to external audits throughout its lifecycle. It is specifically requested to trigger the disbursement of the second tranche of funding in 2024, a third tranche of funding in 2025 and is subject to a final audit within 3 months of the Project end date.

These audits will be carried out by an independent audit firm selected by the Rainforest Foundation U.K. and of good reputation, after a no objection notice (NOA) from the Contracting Authority on the terms of reference of the audit engagement and on the audit firm selected. The Contracting Authority has a period of one (1) month to issue a Notice of No Objection (NOA) from the written communication of the information by the Rainforest Foundation U.K.

3. Objective of the consultancy

The objectives of this audit are to enable the auditor to express a professional opinion on whether:

- the financial statements of the Project present fairly, in all material aspects, the expenditure actually incurred and revenue actually received for the project for the period covered by the audit;
- the funds allocated to the Project have, in all material aspects, been used in conformity with the applicable contractual conditions; the expenditure is compliant with the rules of sound financial management, assessed notably in the light of eligibility criteria;
- the internal control system set up and operated by the Rainforest Foundation U.K. for the purpose of managing risks to the achievement of the objectives of the project, was suitably designed and operated effectively in the period covered by the audit;
- contracts have been awarded in accordance with applicable rules and in accordance with the principles of economy, efficiency, transparency and fairness, and in compliance with due diligence requirements;
- contracts have been performed in accordance with technical requirements and specified standards.

The auditor should also provide recommendations on the various aspects of the audit.

4. Activities and deliverables

The audit will be undertaken in several phases:

- Engagement preparation including requesting supporting documents and agreeing on a timetable;
- Preparatory meeting with the Contracting Authority to exchange views on audit planning and field work, as well as on the timetable for preparing the audit report and to clarify the points still outstanding;
- Opening meeting with the Project to address the following topics: planning of the audit fieldwork, logistics and security (premises, vehicles, equipment, etc.), documents availability, key staff availability and initial meetings set up and, if applicable, designation of a focal point at The Rainforest Foundation U.K.;
- Execution of the audit engagement based on procedures outlined in the ToR;
- Aide-mémoire and restitution meeting to obtain any observations on the auditor's findings and recommendations;
- Submission of a draft report to the Contracting Authority within 10 working days of the closing meeting;
- Comments and observations made on the draft report made by the Contracting Authority and or/ The Rainforest Foundation UK;

- Submission of a final report by the auditor within 10 working days following receipt of comments and observations, and of any additional supporting documentation.

5. Calendar and deliverables (1st audit)

Main activities and deliverables	Approximate date
Engagement preparation	1-5 April 2024
Preparatory meeting with the contracting authority	8-12 April 2024
Opening meeting with the project	8-12 April 2024
Execution of the audit engagement	15 April 2024
Aide-mémoire and restitution meeting	20-24 May 2024
Draft report submitted	27 May 2024
Comment and observations received	3 June 2024
Final report submitted	15 June 2024

6. Application Pack

Submissions must include the following:

- Background information on the consultant(s) or the organisation, including résumés and references of similar engagements undertaken in the last five years;
- A technical proposal with a detailed work plan;
- A financial proposal;
- A signed declaration following the below format.

7. Submission

The proposals must be sent to Adele Chayegan, Project Officer for Monitoring and Rights, at the following address adelec@rainforestuk.org, including the subject line 'Expression of Interest - Financial and Internal Control System Audit RFUK'.

Submission deadline: Friday 29 March 2024 at midnight (12 pm GMT)

Declaration to be signed and submitted with the expression of interest:

I, the undersigned, _____, (representative of the organisation _____), solemnly declare that neither the organisation I represent, nor any individuals with powers of representation, decision-making, or control within this organisation, are in any of the following situations:

- Bankruptcy or liquidation: affairs managed by the courts, arrangements with creditors, suspension of commercial activities, or any similar situation arising from a similar procedure provided by national legislation or regulation;
- Convicted of an offense related to their professional conduct by a final judgment;
- Found guilty of serious professional misconduct;
- Have not fulfilled obligations regarding the payment of social security contributions or taxes in accordance with the legal provisions of the Republic of Congo or the country in which they are established;
- Convicted of fraud, corruption, participation in a criminal organisation, or money laundering by a final judgment;
- Resort to child labour or forced labour and/or practice discrimination, and/or do not respect the right to freedom of association and the right to organize and engage in negotiations in accordance with the fundamental conventions of the International Labour Organization (ILO).

Time and place:

Name and signature: