

Mandate for Financial Audit

between

Caritas Switzerland

Adligenswilerstrasse 15, CH-6002 Lucerne, Switzerland
hereinafter referred to as CACH

as Mandator

and

BRJ Partners | Certified Public Accountant

Correspondent of Mazars
24 Henlon Close, Luthuli Avenue, Bugolobi
P.O Box 35263
Kampala, Uganda

as Auditor

Article 1 Object of the contract

CACH entrusts to the auditor the mandate to perform a financial audit (agreed-upon procedures engagement) concerning the (Socio-economic reintegration of young mothers and vulnerable girls in post conflict Nwoya District – including the Shelter Project, P150020) for the period from 1.2.2015-28.2.2018 (integrating the already exiting audits for the periods 1.2.2015-31.1.2016 and 1.2.2016-31.1.2017) in accordance with the terms of reference for financial audit (Annex 1) and the offer of Auditor (Annex 2) attached to the present contract and for a maximum total amount of fees and expenses of CHF 4'000.

The auditor shall execute the mandate until 15.04.2018.

Article 2 Execution of the mandate

The auditor shall entrust the execution of the mandate to a person in possession of at least the skills of a certified public accountant, and who can demonstrate at least four years of experience as responsible auditor.

The present mandate shall be executed at the Christian Counselling Fellowship.

Article 3 Budget - Remuneration

- 3.1. CACH shall remunerate the auditor for her/his professional services in accordance with the agreed upon budget.

The budget fixes a maximum price limit. It shall include all the fees and expenditures necessary for the execution of the mandate. It shall cover the fees for services, per diems, traveling expenses, incidental expenses and other expenses.

The budget must be respected. If in the course of the execution of the mandate the auditor considers that there is a risk of a budget overrun, the auditor shall be bound immediately to inform CACH, whose written agreement (constituting an amendment to the present contract) shall be required for any modification of the budget. It shall only be possible to increase the budget if CACH requires additional services from the auditor, for which there was initially no provision in the contract or in the terms of reference, and if these give rise to an increase in costs. No supplementary cost claims shall be accepted in respect of lump sums. If the budget is increased, any additional services shall be calculated in accordance with the rates fixed in the initial budget (annex 1).

- 3.2. Only actual expenditures provided for in the budget will be taken into consideration.

- 3.3. The auditor undertakes to assume and pay the cost of all duties, taxes, charges and insurance as required by regulations in the assignment country. It is agreed by both parties that the services specified in this engagement will be used and consumed by, and only, by Caritas Switzerland, P.O. Box 6002 Lucerne. They are therefore zero rated under Regulation 12 of the Ugandan VAT Regulations 1996, for VAT purposes.

Article 4 Payment of fees and expenses

CACH's payment shall be made into a bank account of the auditor upon submission and acceptance by CACH of the final version of the financial audit report.

Article 5 Deliverables by the auditor

The auditor shall undertake to submit to CACH documents and reports as follows:

- a) draft financial audit report, Management Letter and minutes of the closing meeting within five days

- after the closing meeting,
- b) the final financial audit report in 3 copies and Management Letter within one month after the closing meeting,
- c) fees and expense invoice after acceptance of the final audit report by CACH

Article 6 General provisions

- 6.1. The auditor shall undertake to carry out the present contract with due care and diligence and thereby safeguard the interests of CACH.
- 6.2. CACH shall be liable only to the auditor. Subcontracting of the financial audit engagement in full or partially to a third party shall not be accepted.
- 6.3. CACH alone shall be competent to issue orders to the auditor.
- 6.4. The auditor shall inform CACH immediately and in writing of any exceptional situation arising during the execution of the mandate which may endanger its realization and/or require substantial modification of its aims.
- 6.5. The auditor will not divulge any information he had access to due to his/her mandate, neither before nor after termination of his/her contract. Any document prepared by the auditor in the context of this mandate remains the property of CACH. CACH or its donors shall have the right to decide on its use.

Article 7 Anti-Corruption clause

Within the framework of this agreement, the parties shall neither directly nor indirectly propose benefits of any nature whatsoever. They shall not accept any such proposals. Any corrupt or illegal behaviour signifies a violation to the present agreement and justifies its termination as well as/or the recourse to supplementary measures in accordance with applicable legislation.

The contracting parties shall immediately inform each other about well founded suspicion of corruption.

Article 8 Obligation to act as witness

The auditor is held to submit any element in her/his possession which could constitute an element of proof and in particular be available as a witness, should CACH or any third party designated by it decide to take legal action.

Article 9 Retention of working papers by the auditor

Swiss law requires the retention of business documents and correspondence for a period of 10 years. The auditor undertakes to preserve all its documents in connection with the financial audit for at least this period, even if local legislation stipulates a shorter period for retention.

Article 10 Annexes

The following annexes form an integral part of the present contract:

- Budget (Annex 1)
- Terms of reference for financial audit (Annex 2)

Article 11 Order of precedence

The present contract shall take precedence over all other documents regarding this audit engagement.

Article 12 Amendments

Any amendment to the present contract shall be drawn up in writing.

Article 13 Termination

In the event of default by one of the party with the fulfillment of obligation under this contract, the other party may terminate this contract with immediate effect.

Article 14 Duration

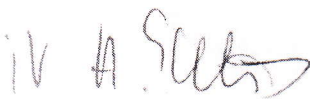
The present contract shall come into effect on the date of its signing, and remain in force until the parties have fulfilled all their contractual obligations.

Article 15 Law applicable and court of jurisdiction

Both parties agree that to Lucerne, Switzerland, being the sole court of jurisdiction.

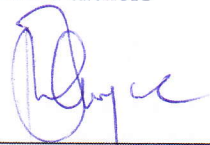
Done in two copies this 8..... day of February at Lucerne/Kampale

For the Contractor
Caritas Switzerland



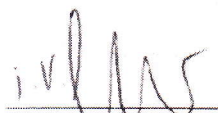
Alice Mäder-Wittmer
Head of Department
Human Resources

Auditor
BRJ Partners



Robert Busuulwa
BRJ Partners

14/2/2017



Franziska Koller
Head of Department
Africa, Latin America & Caribbean

Place and date Lucerne, 8.2.2018

Place and date