PROFESSIONAL VACANCY ANNOUNCEMENT

N. 1 External Financial Auditor

Project "*Supporting Livestock holders in North East Syria - Su.Li.N.E.S. - Phase 2*"

Reference Code: ***Ref. n. 23.1/V/2025***

Date of publication*:* ***22/11/2025***

Deadline for application*:* ***22/12/2025***

Position: *External Financial Auditor*

Job Type: *non-permanent contract*

Duty station: *Remote, with coordination through CIHEAM Bari Headquarters.*

Starting period: *From 02 January 2026 through the end of the verification period*

Project title: *Su.Li.N.E.S. Phase II – Supporting Livestock holders in North East Syria*

Donor: *Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.*

BACKGROUND

CIHEAM - Mediterranean Agronomic Institute of Bari (CIHEAM Bari) is an intergovernmental organisation engaged in higher education, vocational training, research and cooperation.

CIHEAM Bari intends to select a External Financial Auditor in the frame of the Su.Li.N.E.S. project funded by GIZ (Development Agency of Germany). CIHEAM Bari, as executing body of this project, will be responsible for the development and coordination of all project activities, the preparation of the related documentation, the reports on the state of implementation of the initiative and the administrative management of the financial contribution, granted and managed under its regulations, rules, and provisions. The project will contribute to increase (systemic) resilience to food crises and climate change. Increasing livestock and agriculture production will herewith contribute to increase the farms' household income. This will contribute to achieving the improvement of the systemic resilience of local agri-food systems.

TERMS OF REFERENCE

Duty station: Remote, with coordination through CIHEAM Bari Headquarters.

Contract and Remuneration: The selected External Financial Auditor shall be awarded a lump-sum fee of EUR 16,000.00 (sixteen thousand euros), inclusive of all taxes, duties, fees, travel costs (if any), communications, and any other expenses related to the execution of the assignment. Payment shall be made upon satisfactory completion of the services and submission of the required deliverables, in accordance with the contractual conditions established by CIHEAM Bari.

Project duration: 21 months.

Duration of the assignment: From 02 January 2026 through the end of the verification period.

1. Objective of the Assignment

The objective is to obtain an independent report of factual findings concerning the financial reports, transactions and supporting documentation related to the budget line "Financial Instrument: Procurement with Cost Recovery Mechanism", in accordance with the applicable provisions of the GIZ Grant Agreement.

The audit is intended to support CIHEAM Bari in meeting its financial reporting and certification obligations to GIZ for the following periods:

Audit period 1: 1 January 2025 – 31 December 2025.

Audit period 2: 1 January 2026 – 30 June 2026.

2. Scope of Work

The selected auditor shall carry out agreed audit procedures and prepare an independent report of factual findings.

The assignment shall include the following activities:

- Review the financial reports and accounting records relating to the budget line "Financial Instrument: Procurement with Cost Recovery Mechanism";
- Verify that earnings and costs are presented separately and in chronological order, in accordance with the structure of the approved budget;
- Review the completeness, accuracy and consistency of the supporting financial and accounting documentation, including the relevant voucher schedules and evidence of expenditure;
- Verify compliance with the applicable provisions of the GIZ Grant Agreement, including Article 6 and Annex 4a and the relevant provisions describing the Procurement with Cost Recovery Mechanism;
- Verify whether the items and services financed through the mechanism were handed over to the intended beneficiaries.
- Verify whether 70% of the relevant costs were recovered and whether the amounts recovered are supported by adequate documentary evidence.

- Check that income/revenue resulting from the recirculation of cost recovery funding sourced from GIZ funds is recorded in the accounting system, included in the financial reports and reported to GIZ, with appropriate supporting documentation.
- Review the completeness of the banking documentation and reconcile the amounts reported under the relevant budget line with the Recipient's banking records and transactions.
- Verify that the activities, earnings and expenditure reported are consistent with the approved project budget and the applicable contractual requirements.
- Document any discrepancies, missing documents or other factual findings identified during the procedures.
- The audit shall cover compliance with the principles of proper accounting, the proper use of the Grant and the proper award of contracts for supplies and services in accordance with the GIZ Grant Agreement.

3. Audit Periods and Estimated Financial Amount

The anticipated audit periods are:

- 1 January 2025 to 31 December 2025.
- 1 January 2026 to 30 June 2026.

The total amount expected to be subject to audit may reach EUR 1.55 million by the end of the project on 30 June 2026, including any duly approved project extensions. The final amount covered by the audit shall be determined on the basis of the financial transactions and supporting documentation relating to the relevant reporting periods.

4. Deliverables

Draft report of factual findings, describing the procedures performed, the documentation reviewed and the results identified.

Final independent report of factual findings, incorporating any comments or clarifications provided by CIHEAM Bari, where appropriate, and addressing the applicable reporting requirements of the GIZ Grant Agreement.

Before the audit report is finalised, CIHEAM Bari shall be informed of the main findings and given the opportunity to comment on them. After finalisation, GIZ may inform CIHEAM Bari of the significant results of the report and their implementation. CIHEAM Bari shall implement the recommendations made by GIZ and the auditor based on the audit findings, taking into account the order of priority specified, and shall provide evidence of implementation at GIZ's request.

5. Auditor Qualifications and Eligibility

Applicants must be members of a recognised national or international accounting or auditing body, such as CPA, ACCA or CA, or hold an equivalent qualification recognised in the relevant jurisdiction and must have at least five years of professional experience in financial auditing.

Experience in international cooperation projects, donor-funded programmes or projects financed by public or international institutions will be considered an advantage. Applicants must also demonstrate sound technical knowledge of financial reporting, accounting documentation, banking reconciliations and audit procedures applicable to grant agreements and cost recovery mechanisms.

The selected auditor must be independent of CIHEAM Bari and the project implementation activities and must not have been involved in the preparation of the financial statements under review. Any actual, potential or perceived conflict of interest must be disclosed. The auditor must also ensure the confidentiality of all information and documentation obtained during the assignment.

The procedures shall be performed in accordance with the International Standard on Related Services (ISRS) 4400, Engagements to Perform Agreed-upon Procedures Regarding Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB), and the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA). Although ISRS 4400 does not require independence for engagements to perform agreed-upon procedures, the applicable requirements for this assignment require the auditor to comply with the independence provisions of the IESBA Code.

The Auditor's Report shall explicitly state that no conflict of interest exists between the auditor and the Beneficiary that could affect the preparation or content of the report. Where the service is invoiced, the report shall also specify the total fee paid to the auditor for its preparation.

6. Applicable Standards and Methodology

The auditor shall perform the procedures in accordance with the applicable requirements of the GIZ Grant Agreement and the agreed scope of work. The assignment shall result in a report of factual findings based on the procedures performed and evidence obtained. The report shall clearly describe the procedures and findings and identify any discrepancies or missing supporting documentation. The auditor shall disclose any conflict of interest that could affect the assignment.

7. Duration, Timeline and Duty Station

Expected start date: 02 January 2026

Final report submission: by 30 June 2026, subject to confirmation or revision of the timetable.

The assignment shall be carried out remotely. The auditor shall coordinate with the CIHEAM Bari Director and the on-site Project Coordinator, who will facilitate access to the relevant financial reports, accounting records, banking documentation and other information needed for the assignment.

8. Responsibilities and Access to Documentation

CIHEAM Bari shall be responsible for preparing and providing the project financial statements and reports in accordance with the Grant Agreement and its accounting system. It shall ensure that the selected auditor is provided with complete and accurate information, together with all supporting

documentation necessary to perform the agreed-upon procedures. CIHEAM Bari shall also facilitate the auditor's access to relevant staff, accounting records, banking documentation and any other information or records required to carry out the assignment.

The selected auditor shall be responsible for planning and performing the procedures set out in these Terms of Reference and for carrying out the engagement in accordance with the applicable requirements and the prescribed reporting format. The auditor shall remain independent of the Beneficiary and, in particular, shall not have been involved in preparing the Beneficiary's financial statements under review. The auditor shall perform the procedures in a manner that enables the findings to be assessed, document all matters relevant to the assignment, and retain sufficient and appropriate evidence to support the conclusions presented in the independent Report of Factual Findings. The Report shall be based on the evidence gathered during the engagement and shall be submitted to CIHEAM Bari in accordance with the requirements and deadlines specified in these Terms of Reference.

9. Independence, Confidentiality and Audit Rights

The auditor must remain independent throughout the assignment and must promptly disclose any actual or potential conflict of interest. All information, documents and data accessed during the assignment, including financial records, banking documentation, project information, intermediate results and final deliverables, shall be treated as confidential and used only for the purposes of the assignment, unless disclosure is required by law or authorised by CIHEAM Bari.

GIZ has the right to verify compliance with the Grant Agreement itself and/or by commissioning external auditors at its own expense. The auditor shall cooperate with such verification to the extent required by the applicable contractual provisions and shall make available relevant working papers where duly requested by authorised bodies under the Grant Agreement.

10. Application procedure

All interested applicants shall submit the application, duly dated, and signed, in pdf format, to the following email address: **cv@bari.ciheam.org**

The application deadline is **22/12/2025**. Applicants are requested to specify the following reference code in the email subject: "***Ref. n. 23.1/V/2025 "External Financial Auditor*****".**

Applications without the above reference will be excluded from the selection.

The application shall include:

- Motivation letter in English (maximum 1 page, A4, Times New Roman, 12), duly signed.
- Curriculum vitae in English (Europass format) duly signed.
- Copy of valid passport.
- Statement "*Information about collecting, storing and processing Personal Data*", duly signed for approval.

Qualified female applicants are encouraged to apply for this position as CIHEAM Bari aims to ensure an inclusive working environment and is committed to achieving a gender-balanced staff.

Applicants shall also provide a working telephone number and a valid e-mail address for communication purposes and shall timely inform CIHEAM Bari on any relevant changes after submitting their application.

Please note that only complete applications received within the deadline will be accepted and considered. Before submitting their application, candidates shall assess whether they fulfil all the essential requirements specified in this vacancy notice. Start and end dates of all previous jobs and

indication of whether they were full- or part-time shall be clearly stated in the curriculum vitae. Details of any professional experience, training, research or studies must be provided in the CV. With reference to the "Qualifications and Skills Required" section (2.2 Languages), it is highly recommended to specify the language proficiency level according to the Common European Framework of Reference for Languages (CEFR). Upon request, candidates must provide supporting documentation clearly reporting the duration and nature of those experiences.

11. Exclusion from selection procedures

Applications will not be considered if:

- they do not meet any of the essential eligibility requirements;
- they are received after the deadline reported in this announcement;
- the submitted documents are not duly signed;
- they are missing the necessary documents as required by the application procedure.

12. Evaluation of applications

Once the terms of validity of the notice have elapsed, CIHEAM Bari assesses the applications' eligibility regarding the presence of the essential requirements and the absence of causes for exclusion. Subsequently, CIHEAM Bari appoints a Commission, which meets the requirements for autonomy and impartiality. The Commission assesses the merits of applications by assigning a maximum overall score of 100 points according to the following criteria:

12.1 Qualifications (Max 40 points)

Assessment of education, professional experience and skills, as well as compliance with essential and preferential requirements as indicated in the documentation submitted by the candidate will be conducted according to the following parameters:

- Education – up to 10 points.
- Language skills – up to 10 points.
- Assessment of professional experience – up to 20 points.

12.2 Interview (Max 60 points)

Only candidates scoring at least 30 points under essential and preferred requirements will be shortlisted and invited for an interview.

The interview will be held remotely through video conferencing platforms, such as Skype or Zoom, and conducted in the languages indicated in the application call. It shall assess the applicant's knowledge and experience, ability to carry out the above tasks, the required language skills, and other necessary abilities to determine whether the candidate's profile aligns with the present position. The interview notice will be sent by email to the address indicated by the candidate at the time of application. Applicants shall not be entitled to reimbursement of any costs incurred within the interview process.

CIHEAM Bari will assess the candidate according to its rules and Regulations. Such assessment will be based on *intuitus personae* since these assignments fall within intellectual work performance.

The assignment will be formalised in accordance with CIHEAM Bari regulations after approval of the CV of the eligible candidate by the CIHEAM Bari Director.

13. Results of the selection

The successful candidate is the applicant with the highest score in the total ranking and will be informed accordingly. In the event of withdrawal by the successful candidate or early termination

of the contract, the office reserves the right to appoint another candidate from the ranking list – depending on financial resources availability.

In the event of equal scores, the youngest candidate will be preferred.

Please note that**, if selected**, the successful candidate shall provide the following documents:

- Scanned copy of a valid passport (at least 6 months).
- CIHEAM Bari health questionnaire, completed in every required field.
- Registration in the CIHEAM Bari CV Roster of Experts (https://cviamb.iamb.it)

Candidates should comply with the above points to avoid exclusion from the ranking list.

Due to essential service reasons, the successful candidate must take up service within one month from selection. In case availability is not granted, CIHEAM Bari reserves the right to appoint another candidate from the ranking list.

14. Contract and Remuneration

The selected External Financial Auditor shall be awarded a lump-sum fee of EUR 16,000.00 (sixteen thousand euros), inclusive of all taxes, duties, fees, travel costs (if any), communications, and any other expenses related to the execution of the assignment. Payment shall be made upon satisfactory completion of the services and submission of the required deliverables, in accordance with the contractual conditions established by CIHEAM Bari.

15. Personal data processing

Applicants are aware that submitting their application implies consensus to process and manage their personal data (including sensitive data). This data will be managed exclusively by CIHEAM Bari staff, who oversee storing and using the application file. CIHEAM Bari is committed to managing personal data in compliance with privacy obligations issued last 5 July 2019 *("Information Security and Personal Data Protection Policy"*), based on EU Regulation 679/2016 – *"General Data Protection Regulation"* including subsequent amendments.

16. Final provisions

CIHEAM Bari reserves the right to proceed with the candidate appointment to the position only after the administrative and financial procedure for the allocation of the project funding has been completed and following clearances and no objections received from the competent authorities/institutions. CIHEAM Bari may not go through the assignment procedure also for discretionary reasons. The position is not a permanent job within the CIHEAM Bari or the project itself and is subject to periodical monitoring. If force majeure obliges the consultant to return to Italy, the remuneration will be re-determined accordingly.