

REPUBLIQUE DU CAMEROUN  
Paix – Travail – Patrie  
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MINISTERE DE L'ENVIRONNEMENT,  
DE LA PROTECTION DE LA NATURE ET DU  
DEVELOPPEMENT DURABLE  
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SECRETARIAT GENERAL  
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PROJET DE BIOSECURITE  
AU CAMEROUN  
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REPUBLIC OF CAMEROON  
Peace – Work – Fatherland  
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MINISTRY OF ENVIRONMENT,  
PROTECTION OF NATURE AND  
SUSTAINABLE DEVELOPMENT  
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SECRETARIAT GENERAL  
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CAMEROON BIOSECURITY  
PROJECT  
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## CAMEROON BIOSECURITY PROJECT

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### TERMS OF REFERENCE

#### FOR AUDIT OF

#### UNEP/GEF PROJECT “THE IMPLEMENTATION AND INSTITUTIONALIZATION OF A NATIONAL MONITORING AND MANAGEMENT FRAMEWORK FOR LIVING MODIFIED ORGANISMS AND INVASIVE ALIEN SPECIES”

Period to be audited: September 2023 to December 2024

## PROJECT RATIONALE

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Cameroon is centrally located in the Central Africa region and has a high rate of movements of humans and goods and services including trading in biological products. Cameroon is rich in biodiversity and such biological invasions or introductions have led to a continuous flow of non-native biological organisms, which tend to persist in the environment and become invasive. In order to address this situation, the country began to develop and incorporate IAS management into a comprehensive biosecurity approach under the UNEP/GEF *Cameroon Biosecurity Project*.

The first phase of execution of the project was titled: “*Development and Institution of a National Monitoring and Control System (Framework) for Living Modified Organisms (LMOs) and Invasive Alien Species (IAS)*”, and it had as objective to strengthen national capacities in order to prevent and control the introduction, establishment and spread of invasive alien species (IAS) and the management of LMOs through the implementation of a risk-based decision-making process. The first phase of execution of the project resulted in the development of several key biosecurity deliverables such as technical and training manuals, and survey reports accompanied by training on key biosecurity thematic issues such as detection, diagnostics and monitoring of biological invaders, risk analysis, contingency planning and emergency response, commodity audit systems, inspection systems and methods etc. This phase also led to the development of the report on the review of existing Biosecurity agencies, guidelines and procedures and policies, a biosecurity policy guidance document, a draft Biosecurity Law and its enabling instruments namely, a draft decree creating the national Biosecurity Agency and a draft order creating an Ad Hoc Biosecurity Committee. This phase of project execution ended in December 2018.

The second phase of execution of the Cameroon Biosecurity Project titled: “*Implementation and Institutionalization of a National Monitoring and Management Framework for Living Modified Organisms and Invasive Alien Species*” has as objective to strengthen institutional biosecurity framework in the management of living modified organisms and invasive alien species through a coordinated risk analysis measure.

It is in this regard, that the Project Management Unit requires the services of an audit firm for the audit of its account.

## EXECUTING ARRANGEMENTS

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The implementing agency for this project is UNEP and the National Executing Agency is Ministry of Environment Protection of Nature and Sustainable Development.

## PROJECT ACTIVITIES

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The project comprised activities are grouped in 4 components as follows :

- Integrated biosecurity policy, regulatory and institutional frameworks established and operationalized (*Project Component 1 - Policy Regulatory and Institutional*)
- Incorporation of biosecurity measures into pathways for monitoring and management of

biological introductions. (*Project Component 2- Sustainable Biosecurity Strategies*)

- Biosecurity capacity integrated in regulatory, institutional and national education systems. (*Project component 3- Capacity Building*)
- Project coordination: Monitoring & Evaluation (*Project Component 4 – Project Management and Coordination*)

## **DESCRIPTION OF FINANCIAL REPORTS (UNEP/GEF PROJECT ACCOUNT CODE ..... WITHIN THE EXECUTING AGENCY) TO BE AUDITED**

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The reports to be audited are the six quarterly financial reports prepared by the project and signed by the Minister of Environment Protection of Nature and Sustainable Development (designation) and/or National Project Coordinator.

The reports serve as the official financial statement that must be certified by the auditor. Project financial statements, if certified, **must** reconcile to the expenses appearing in the six quarterly reports and **must** be attached to the audit report. Having in mind that in case of this project in Cameroon, all disbursements are carried out by the Ministry of Environment Protection of Nature and Sustainable Development.

The UNEP/GEF Project team will provide the auditor with the signed copies of the quarterly financial reports of the project, together with the list of the disbursements made by the Ministry of Environment Protection of Nature and Sustainable Development, all provided for and available from the ANUBIS system, a management information system used by UNEP for the project supervision and reporting requirements.

## **AUDIT SERVICES REQUIRED**

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- The audit will be carried out in accordance with (ISA) <sup>1</sup> auditing standards.
- The audit period is 01<sup>st</sup> September 2023 to 31<sup>st</sup> December 2024.
- The scope of the audit is limited to UNEP/GEF Project expenditures out of GEF resources.
- The auditor will verify the mathematical accuracy of the quarterly financial reports by ensuring that the expenses described in the supporting documentation (the list of direct payments processed by UNEP/GEF Projects at the request of the government) are reconciled to the expenses, by disbursing source, in the corresponding quarterly reports.
- The auditor will state in the audit report whether the project has been in compliance with the application of procurement rules and regulations of the Executing Agency.
- The auditor will state in the audit report if the audit was not in conformity with any of

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<sup>1</sup> International Standards for Audit

the above and indicate the alternative standards or procedures followed.

- That the auditor will express an opinion as to the overall financial situation of the project for the period 01<sup>st</sup> September 2023 to 31<sup>st</sup> December 2024 and will certify:
  1. The statement of expenses (**quarterly financial reports**) for the period from 01<sup>st</sup> September 2023 to 31<sup>st</sup> December 2024, reported on a cash basis.
  2. The statement of cash position (cash and bank balances of the project) reported by the project as of 31<sup>st</sup> December 2024; and
  3. The statement of assets and equipment held by the project as of 31<sup>st</sup> December 2024.
- The auditor/audit firm is required to submit a draft audit report by 30<sup>th</sup> January 2025 and a final signed audit report with signed UNEP/GEF statements by 15<sup>th</sup> February 2025.

The scope of audit services shall be in accordance with International Standards for Audit (ISA) and cover the overall management of the project's implementation, monitoring and supervision. The audit work should include the review of project budgets and project expenses. To this effect, the scope of the audit shall cover the following areas as they are performed at the level of the project:

### **FINANCE**

The audit work shall cover the adequacy of the accounting and financial operations and reporting systems. These include:

- Separate books of accounts were kept, all vouchers are supported by relevant documentation and in compliance with approval processes
- A confirmation of the expenditure as reported
- A cash advance statement as reported
- Inventory, or un-depreciated set of fixed assets as reported
- A confirmation of exchange rate principle applied between USD and local currency.

### **PROCUREMENT**

The audit work shall cover the competitiveness, transparency and effectiveness of the procurement activities of the project in order to ensure that the equipment and services purchased meet the requirements of the government and include the following:

- As applicable, delegations of authorities, procurement thresholds, call for bids and proposals, evaluation of bids and proposals and approval/signature of contracts and purchase orders
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that do not meet specifications or is later proven to be defective
- Compliance with procurement rules and regulation of the Executing Agency

### **Cash Management**

The audit work shall cover all cash UNEP/GEF funds held by the project and review procedures for safeguarding of cash.

## **QUALIFICATIONS OF AN AUDITOR**

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- The auditor must be Educated at least to Master's level in a relevant discipline and have carried out similar activities in recent years.
- The auditor must be completely impartial and independent from all aspects of management or financial interests in the entity being audited. The auditor should not, during the period covered by the audit nor during the undertaking of the audit, be employed by, serve as director for, or have any financial or close business relationships with any senior participant in the management of the entity.
- The auditor should be experienced in applying International Standards for Audit (ISA) audit standards. The auditor must employ adequate staff with appropriate professional qualifications and suitable experience with IFAC standards, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.

Curriculum vitae (CVs) should be provided to [biosecproject.minepded@yahoo.com](mailto:biosecproject.minepded@yahoo.com) with copy to [declanambe@yahoo.co.uk](mailto:declanambe@yahoo.co.uk) by the principal of the firm of auditors who would be responsible for signing the opinion, together with the CVs of managers, supervisors and key personnel proposed as part of the audit team. CVs should include details on audits carried out by the applicable staff, including on-going assignments indicating capability and capacity to undertake the audit.