



## REQUEST FOR PROPOSAL (RFP)

RFP/Samdhana/001/12/2024  
PROJECT AUDIT

## Lampiran 1. Undangan Proposal

Bogor, 30 Desember 2024

Yang terhormat Bapak/Ibu:

Samdhana Institut, dengan ini mengundang bapak/ibu untuk mengajukan Proposal pada Request for Proposal (RFP) ini untuk subjek yang dirujuk di atas.

RFP mencakup dokumen-dokumen berikut:

- Lampiran 1 - Surat Undangan ini
- Lampiran 2 - Instruksi untuk Proposal
- Lampiran 3 - Dokumen Administratif (Amplop A) yang Menetapkan Kualifikasi Proposal
- Lampiran 4 - Financial Proposal (Amplop B)
- Lampiran 5 - RINGKASAN PROYEK DAN PENYALURAN DANA AMAHUTA
- Lampiran 6 - Terms of Reference (ToR)
- Lampiran 7 - Confirmation of receipt of audit instructions
- Lampiran 8 - Perjanjian Larangan pengungkapan informasi rahasia

Proposal terdiri dari Dokumen Administratif dan Financial Proposal,  
dalam amplop tertutup dan terpisah,  
dikirimkan ke alamat berikut:

Samdhana Institut  
Jalan Tampomas Nomor 33, Bogor  
Atau by email ke [hrd@samdhana.org](mailto:hrd@samdhana.org)  
UP : *Dina Manullang*

***Hal : RFP/Samdhana/001/12/2024 for Project Audit***

Dokumen tersebut harus sudah diterima oleh Samdhana selambat-lambatnya pada **Kamis, 16 Januari 2025 pukul 13.00 (Wib)**.

Jika Anda memerlukan klarifikasi lebih lanjut, silakan berkomunikasi, mengirimkan email dengan PIC yang disebutkan dalam lampiran sebagai titik focal point untuk pertanyaan tentang RFP ini.

Samdhana menunggu Proposal Anda dan terima kasih sebelumnya atas partisipasinya pada RFP ini.

Hormat Kami,  
Team Panel

### The Samdhana Institute

The Southeast Asia Global Alliance Fund – partner of the Global Greengrants Fund Network, Member of IUCN – The World Conservation Union  
Member – Fair, Green & Global Alliance, Member – International Funders for Indigenous Peoples (IFIP)  
Member – Alianza Fondos del Sur (Alliance of Southern Funds)

Jl. Tampomas No.33 Bogor 16151,  
Indonesia Tel./Fax: +62 251 754

## Lampiran 2 – Instruksi Proposal

### A. PROSES

#### I. TIMELINE UNTUK TENDER PROSES

Keterangan	Timeline
Advertise RFP (Samdhana website, IG, DevJobs, Email) 1 Januari sampai 16 Januari 2025	16 hari
<b>Presentation RFP 20 Januari 2025 sesuai proposal yang diterima oleh Samdhana</b>	1 hari
Tanya Jawab mengenai RFP via email, 1 - 10 Januari 2025 Melalui email to <a href="mailto:hrd@samdhana.org">hrd@samdhana.org</a>	10 hari
<b>Deadline memasukan Proposal Kamis, 16 Januari 2025, jam 13.00 Wib</b>	

#### II. BIAYA PROPOSAL

Peserta Tender akan menanggung semua biaya yang terkait dengan persiapan dan penyerahan proposal, dan Samdhana sama sekali tidak bertanggung jawab atau berkewajiban atas biaya-biaya yang ditimbulkan dari pengiriman atau hasil proses tender.

#### B. PROPOSAL MENCAKUP:

- Dokument administratif yang diperlukan oleh Samdhana; menetapkan Kualifikasi Audit Proposal
- Financial proposal (BoQ) dan timeline

#### I. Jaminan Kerja:

Jaminan pekerjaan sesuai kalender, sejak kontrak Professional diberikan kepada pemenang proposal

#### II. Masa Berlaku

Proposal tetap berlaku selama jangka waktu yang ditentukan, terhitung pada tanggal batas waktu penyerahan. Proposal yang valid untuk jangka waktu yang lebih pendek akan segera ditolak oleh Samdhana dan dianggap tidak responsif.

### Lampiran 3 - Dokumen Administratif (Amplop A)

#### **Tidak memasukan Dokument Administratif dalam Financial Proposal (BoQ)**

Proposal akan diserahkan dalam dua (2) Amplop terpisah, berisi masing-masing Dokumen Administratif dan Finansial Proposal (BoQ) dan kedua sampul tersebut berada dalam satu amplop besar. Apabila melalui email, untuk memisahkan menjadi 2 bagian Folder.

#### **Dokument administrative, Amplop - A:**

harus memuat dokumen administrasi yang diperlukan sebagai berikut:

- Salinan tanda daftar perusahaan / Firma yang dilegalisir (masih berlaku)
- Perjanjian Larangan pengungkapan informasi rahasia
- Laporan keuangan 2 (dua) tahun terakhir;
- Pajak, surat keterangan pendaftaran PPN;
- Profil Firma menunjukkan kesesuaian pada International Standards on Auditing issued by IAASB The International Auditing and Assurances Standards Board (IAASB) dan untuk melaksanakan penugasan ini berdasarkan catatan pengalaman sebelumnya, yang sudah menjadi klien
- Deskripsi singkat tentang perusahaan konsultan yang menunjukkan pendiriannya dengan jumlah staf profesional yang dilibatkan untuk melaksanakan layanan profesional serupa dengan yang dirinci dalam ToR.

#### **Catatan: Dokumen administratif akan digunakan untuk mengevaluasi responsivitas proposal**

#### **Financial proposal (BoQ) – Amplop B:**

- Proposal Keuangan Lump sum (dalam IDR) termasuk semua pajak yang berlaku dengan rincian biaya sesuai BoQ, termasuk operasional, fee dan biaya profesional yang diharapkan.
- Semua harga yang dimasukkan dalam financial proposal harus sudah termasuk pajak penghasilan, pajak pelayanan dan pajak lainnya yang harus dibayar sesuai peraturan dan perundang-undangan Pemerintah Indonesia dan undang-undang.
- Termin Pembayaran yang diajukan
- Time line / Jadwal pekerjaan
- Total pembayaran akan dilakukan setelah dikurangi semua pajak yang harus dibayar.

#### **PENTING!**

Tidak ada biaya lain kecuali yang disebutkan di atas yang akan diterima sebagai bagian dari proposal keuangan dan dipertimbangkan untuk pembayaran setelah pekerjaan selesai. Jika konsultan yang ditugaskan untuk melakukan pekerjaan Samdhana mengidentifikasi komponen biaya penting yang belum tercakup di atas, identifikasi biaya tersebut harus disebutkan HANYA dalam waktu yang dialokasikan untuk pertanyaan, dan Samdhana akan menentukannya pada saat itu juga. Apakah biaya dapat dimasukkan atau tidak sebagai bagian dari proposal penawaran

Samdhana tidak akan memperhitungkan biaya yang tidak termasuk dalam penawaran

**Financial Proposal akan dianggap tetap selama keseluruhan pekerjaan kecuali disepakati lain dalam perjanjian Kontrak Professional**

## Lampiran 4 - Proposal Keuangan (Amplop B)

### EVALUASI PROPOSAL

Pembukaan proposal akan diawali dengan pembukaan amplop Administratif (Amplop A) yang dilanjutkan dengan Financial Proposal (Amplop B).

Proposal Financial (Amplop B) akan tetap tersegel sampai evaluasi Administrasi (Amplop A) selesai. Pembukaan proposal dan evaluasinya diatur oleh Samdhana Procurement Policy.

Kapasitas peserta tender akan didasarkan pada evaluasi Administratif (Amplop-A). Proposal responsif secara keseluruhan akan dievaluasi mencakup 60 % dan kriteria Proposal Financial akan mencakup 40 % dari keseluruhan evaluasi proposal.

Kriteria Evaluasi	Max Scores
<b>Amplop A - Dokument administratif</b>	
<b>FIRMA dan Personnel</b>	<b>30</b>
Sesuai Standar auditing yang telah ditetapkan dan disahkan oleh Institut Akuntan Publik Indonesia (2011:150.1-150.2) International Standards on Auditing issued by IAASB The International Auditing and Assurances Standards Board (IAASB)	
Salinan legalitas Firma (masih berlaku) dan Pajak	<b>30</b>
<b>Total</b>	<b>60</b>

a) Hanya Administratif (Amplop A) yang mendapat skor minimal 49 poin dari 60 (yaitu 60%) atau lebih yang berhak mengikuti pembukaan proposal finansial berikutnya.

b) Proposal Financial akan dinilai berdasarkan harga total (termasuk semua pajak, biaya-biaya dll.) yang berlaku setelah mengoreksi kesalahan aritmatika dan sesuai dalam permintaan RFP.

Proposal dengan jumlah poin tertinggi akan dianggap sebagai proposal paling responsif dan direkomendasikan untuk diberikan kontrak Professional.

### LIKUIDASI

Mohon diperhatikan bahwa pekerjaan setelah jadwal yang disepakati tanpa justifikasi yang diterima oleh Samdhana dapat dikenakan pemotongan invoice sebesar 0,1% per hari hingga 5% dari total nilai kontrak untuk jangka waktu limabelas (15) hari. Setelah limabelas (15) hari keterlambatan layanan tanpa pembenaran atau informasi sebelumnya, Kontrak Professional yang diterbitkan akan dianggap batal demi hukum.

## Lampiran 5 - RINGKASAN PROYEK DAN PENYALURAN DANA AMAHUTA

### **Gambaran umum**

Pada Tahun 2023, Samdhana Institute dan FOKER LSM PAPUA bersepakat untuk memberikan nama Proyek **Improving Trust and Values to Secure Land and Forest of Indigenous Peoples in Tanah Papua** dengan nama AMAHUTA Papua Papua, yang merupakan singkatan dari Amankan Hak-Hak Masyarakat Adat, Hutan dan Tanah Papua. Proyek ini berjalan di 6 Kabupaten yang tersebar di 5 Provinsi di Tanah Papua yaitu: Kabupaten Sorong dan Tambrauw di Provinsi Papua Barat Daya, Kabupaten Teluk Bintuni di Provinsi Papua Barat, Kabupaten Sarmi di Provinsi Papua, Kabupaten Jayawijaya di Provinsi Papua Pegunungan dan Kabupaten Merauke di Provinsi Papua Selatan.

Setelah melewati phase persiapan unit layanan proyek dan konsultasi Kabupaten di Tahun pertama (2023) proyek ini memasuki tahun kedua 2024 dengan target distribusi dana hibah kepada mitra (sub-grantee) dalam menjalankan aktifitas menuju deliverable outcome/outputs yang dijanjikan didalam proposal. Ada 5 outcome/hasil yang diharapkan dari keseluruhan aktifitas proyek AMAHUTA PAPUA yaitu:

1. Tersedianya kerangka legal yang dibutuhkan dalam memperkuat layanan dan upaya pengakuan hak-hak masyarakat adat di 6 Kabupaten target
2. Terbangunnya kelembagaan dan mekanisme layanan pendaftaran tanah adat di level provinsi yang juga dapat dioperasikan di 6 kabupaten target.
3. Alokasi pembiayaan yang berdasar pada kelembagaan layanan serta program dan kebijakan yang mendukung pengakuan, perlindungan hak masyarakat adat serta mendukung keterlibatan perempuan adat.
4. Menguatnya peran dan kapasitas layanan Lembaga-Lembaga Adat, LSM, Kelompok Perempuan di Tanah Papua dalam pengelolaan kegiatan mengamankan hak masyarakat adat, hutan dan tanah. Secara khusus, terbangunnya Unit Pengelola Hibah di FOKER LSM PAPUA FOKER LSM Papua LSM Papua dan penguatan secara berkala kapasitas anggota FOKER LSM PAPUA LSM Papua sebagai mitra pendukung lembaga adat dan masyarakat adat di tingkat tapak.
5. Terbangunnya kerja kolaborasi para pihak yang efektif dalam mendukung upaya masyarakat adat memetakan, mengakui dan melegalisasi hak adat atas tanah dan hutan.

### **Mekanisme Penyaluran Pendanaan Proyek**

Untuk mencapai output yang diharapkan, ada 4 mekanisme penyaluran dana proyek AMAHUTA PAPUA dari Samdhana sebagai organisasi pengelola Fidusia yaitu:

- Pembiayaan kepada mitra pemilik dan pelaksana pekerjaan (co-implementing partners) yaitu FOKER LSM PAPUA
- Dukungan dana hibah kepada mitra (sub-grantee). Sampai Desember 2024, telah terdistribusi dukungan dana hibah (sub-grant) dilakukan kepada 14 organisasi sebagaimana daftar di table 1. Dimana 13 kontrak hibah dikeluarkan oleh Samdhana Institute dan 1 kontrak dikeluarkan oleh FOKER LSM PAPUA

- Kontrak jasa pihak ketiga / technical expertise (consultant). Termasuk kontrak jasa kepada Badan Registrasi Wilayah Adat (BRWA) dan beberapa consultant individual sebagai support team dalam proyek.
- Pengelolaan dana internal dengan mekanisme uang muka (cash advance) di Samdhana (fiducia/fiscal sponsor).

Tabel 1. Daftar Mitra, Lokasi, Jangka Waktu kegiatan dan Nilai Pembiayaan.

No	Kabupaten	Mitra	Jangka Waktu Kontrak	Nilai Kontrak
1	Kabupaten Merauke, Propinsi Papua Selatan	HARMONI ALAM PAPUANA	18 Juli 2024 - 31 Januari 2025 (6 Bulan)	Rp 459.600.000
2	Kabupaten Merauke, Propinsi Papua Selatan	YAYASAN WASUR LESTARI PAPUA (YWLP)	15 Juli 2024 - 15 Maret 2025 (8 Bulan)	Rp 747.051.664
3	Kabupaten Sarmi, Propinsi Papua	Perkumpulan untuk Pengkajian dan Pemberdayaan Masyarakat Adat (PPMA)	19 Juli 2024 - 20 November 2024 (4 ulan)	Rp 648.550.000
4	Kabupaten Sarmi, Propinsi Papua	Yayasan Konsultasi Independen Pemberdayaan Rakyat Papua (KIPRa)	25 Juli 2024 - 31 Januari 2025 (6 Bulan)	Rp 567.625.000
5	Kabupaten Merauke, Propinsi Papua Selatan	Perkumpulan Lembaga Advokasi Peduli Perempuan (El Adpper)	25 Juli 2024 - 31 Januari 2025 (6 Bulan)	Rp 748.050.000
6	Kabupaten Bintuni, Propinsi Papua Barat	Pengembangan Masyarakat dan Konservasi Sumberdaya Alam (PERDU)	23 August 24 - 23 Feb 25 (6 bulan)	Rp 750.000.000
7	Kabupaten Bintuni, Propinsi Papua Barat	PANAH PAPUA	19 August 24 - 19 Feb 25 (6 bulan)	Rp 750.000.000,00
8	Kabupaten Sorong dan Kabupaten Tambrow, Propinsi Papua Barat Daya	Perhimpunan Bantuan Hukum Keadilan dan Perdamain (PBHKP)	19 August 24 - 19 Feb 25 (6 bulan)	Rp 749.820.000,00
9	Kabupaten Sorong dan Kabupaten Tambrow, Propinsi Papua Barat Daya	Bengkel Pembelajaran Antar Rakyat (BELANTARA) Papua	23 August 24 - 23 Feb 25 (6 bulan)	Rp 480.880.000,00
10	Kabupaten Bintuni, Propinsi Papua Barat	MNUKWAR PAPUA	23 August 24 - 23 Feb 25 (6 bulan)	Rp 731.340.000,00
11	Kabupaten Merauke, Propinsi Papua Selatan	VERTENTEN	7 bulan	Rp 1.656.190.000,00
12	Kabupaten Jayawijaya Propinsi Papua Pegunungan	HUMI INANE	6 bulan	Rp 749.550.000
13	Kabupaten Tambrow, Propinsi Papua Barat Daya	MEIY MONGKA PAPUA	4 bulan	Rp 409,650,000
14*	Kabupaten Jayawijaya Propinsi Papua Pegunungan	YAYASAN BINA ADAT WELESI	xxxxxxx	Rp xxxxxxxx

\* kontrak dikeluarkan oleh Foker LSM PAPUA.

## **Audit**

Sesuai dengan kontrak Samdhana dan Tenure Facility dan minutes meeting pertemuan samdhana-FOKER dan tenure facility tanggal 1 Juli 2024, subject to be audited yang wajib dikunjungi dan dilakukan pemeriksaan selain Samdhana adalah:

- Co-implementing partners dalam hal ini FOKER LSM PAPUA
- Mitra (sub-grantee) yang menerima pembiayaan yang nilai dana-nya > (lebih besar) dari \$ 50,000,- USD pada saat tanggal kontrak ditandatangani.





Procedure (S): Terms of reference for project audit	Maintained by: CFO
2019-09-05rev2022-06-09, supersedes previous versions	Approved by: ED

## Terms of reference for project audit

2024-12-04

### 1. Introduction

**Samdhana Institute (“the fiscal sponsor/ Partner”)** wishes to engage the services of an audit firm for the purpose of auditing the project **Improving Trust and Values to Secure Land and Forest of Indigenous Peoples in Tanah Papua (“the Project”)** funded by the Tenure Facility, as stipulated in the Grant Agreement (“**the Grant**”) between the Partner and the Tenure Facility, dated 15 March 2023, amended on xx-12-2024. The project audit according to the terms of reference shall cover the period **01-01-2024 to 31-12-2024 (“the Reporting Period”)**.

The project audit shall be carried out in accordance with International Standards on Auditing issued by IAASB<sup>1</sup>. If national auditing standards are applied these shall be approved by the Tenure Facility prior to the commencement of the project audit.

In addition to the audit of the project financial statements, the assignment also includes an engagement to perform agreed-upon procedures regarding financial information in accordance with International Standard on Related Services, ISRS 4400, as specified in section 6.

### 2. Confirmation of receipt

The auditor shall confirm the receipt of these terms of reference for the project audit by providing the requested information in **Appendix 1 “Confirmation of receipt of terms of reference for project audit”**. The confirmation shall be signed by the auditor in charge and a scanned copy shall be returned to the Financial Manager at the Partner, [add email address] and the Project Controller at the Tenure Facility, gsa@thetenurefacility.org, prior to the commencement of the project audit and within two weeks of receiving these terms of reference.

### 3. Qualifications of the auditor

The audit shall be carried out by an external, independent and qualified auditor.

The auditor shall meet at least one of the following conditions:

- a) The auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC).
- b) The auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organization is not a member of the IFAC, the auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics.

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<sup>1</sup> The International Auditing and Assurances Standards Board (IAASB)



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The auditor shall employ staff with appropriate professional qualifications and suitable experience with IFAC standards and in particular International Standards on Auditing. The auditor shall have experience in performing project audits comparable in size and complexity to the Project.

#### 4. Objectives and scope of the audit

The objective is to audit the project financial statements, as described in section 5, for the period [01 January 2024] to [31 December 2024] and to express an audit opinion according to ISA 800/805 regarding whether:

- a) The project financial statements present fairly, in all material respects, the financial position including the income and expenditures under this Grant
- b) Whether the project financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework and in accordance with section 5 below
- c) The receipts and use of funds are properly accounted for under the accounting principles generally accepted in the relevant national jurisdiction

#### 5. Project financial statements

The project financial statements shall be set up in a way that allows for direct comparison with the latest approved budget, using the same currency (USD and IDR) and overall line items. They shall, as a minimum, include:

- c) The accounting principles applied
- d) A specification of funds received under the Grant including all funds forwarded to Sub-grantees specifying the organisation and amount forwarded
- e) Expenses in the Reporting Period and from start of the Project to the end of the Reporting Period
- f) Unused funds as per the end of the Reporting Period (as reconciled with bank statements)
- g) List of assets purchased for the Projects stating type of asset, purchase date and purchase price. Assets charged as expenses and capitalized shall be included.
- h) Clearly state the overheads/indirect costs covered by the Grant
- i) Specification of expenses of the Partner and Sub-grantees
- j) Explanatory notes including description of the accounting policies used and any other explanatory material necessary for transparent financial reporting of the Project
- k) Include copy of the financial report and status of funds as of 31-12-2024 submitted to TF, identifying discrepancies, if any.



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## 6. Additional assignment

The audit should include the following additional assignment, according to agreed-upon procedures ISRS 4400. The agreed-upon procedures should include the Partner and Sub-grantees if not otherwise stated.

- a) Verify that the bank accounts established for the funding under the Grant are signed by two persons jointly.
- b) Verify that monthly cash and bank reconciliations have been completed every month and that they are documented and approved.
- c) Verify that an appropriate accounting- and double-entry bookkeeping system has been used for the Reporting Period and that expenses under this Grant are easily identifiable.
- d) Verify that there is an authorization instruction in place promoting segregation of duties for all financial transactions.
- e) Verify that the annual project budget has been approved by authorized position/function.
- f) Verify that a proper archiving system is in place to ensure that accounting records are kept in accordance with the Grant Agreement (seven years after the finalization of the Grant).
- g) Verify that there are signed agreements with all parties receiving forwarded funds and that the requirements according to the Grant Agreement have been passed on to all subsequent agreements.
- h) Review if outgoing balance for previous period is the same as incoming balance for the current period.
- i) Verify that the Partner are compliant with rules and regulations regarding taxes (e.g. PAYE)<sup>2</sup> and social security fees and that taxes and fees are paid on time.
- j) Verify that there is an anti-corruption policy and that it has been implemented.
- k) Follow up whether the Partner have adhered to the procurement guidelines annexed to the Grant Agreement by performing sample testing covering 100 percent of purchases above USD 10,000.
- l) Follow up whether there are signed contracts with clear terms of reference for consultants and service providers performing services of a value above USD 10,000.
- m) Follow-up that vehicle logbooks are prepared, documented and signed stating at least the start-end date of the trip, the odometer reading, km travelled, purpose and destination by performing sample testing covering 100 percent of the vehicle expenses charged to the Project.
- n) For the personnel costs credited the Project verify the following:

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<sup>2</sup> Pay As You Earn



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- a. There are signed employment contracts for all staff assigned to the Project, including administrative staff
- b. If an employee works part time with the Project, explain how the time spent on the Project is allocated and based on what information
- c. That salary costs debited to the project are recorded through the duration of the reporting period and on a monthly basis
- d. That salary costs debited to the project are paid through bank transfer
- o) Through interview with management, follow up on weaknesses identified in previous systems audits. Verify that whether there are action plans specifying the planned actions, time frame for implementation and the person responsible for the implementation
- p) Follow up whether the Partner has implemented the recommendations from the previous year’s project audit. The follow-up includes reviewing whether the action points as described in the Management Response that has been submitted to the Tenure Facility has been implemented.
- q) For the funds that have been forwarded to 14 organisation “**Sub-grantee**”) based on Grant Agreements between the Fiscal sponsor/Partner and the Sub-grantee, verify the following:
  - a. Financial report and perform sample testing covering 100 percent of the supporting documents;
  - b. Existence of any non-eligible costs.

## 7. Reporting

The scope of the audit shall be stated in the report and the methodology used shall be presented. The reporting shall be signed by the responsible auditor (not just the audit firm) specifying the title of the auditor.

### Independent Auditor’s Report

The reporting from the auditor shall include an **Independent Auditor’s Report** in accordance with the format in standard ISA 800/805 and the auditor’s opinion shall be clearly stated. **The project financial statements** that was subject to the audit shall be attached to the Independent Auditor’s Report.

Individual Independent Auditor’s Report shall be presented for the Partner and the Sub-grantees.

### Report of Factual Findings

The additional assignment according to section 6 above shall be reported in accordance with ISRS 4400, **Report of Factual Findings**, including a description of the purpose and the agreed-upon procedures of the engagement in sufficient detail to enable the reader to understand the nature and extend of the work performed.



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It shall be clearly stated in the Report of Factual Findings which entity the individual procedure refers to. If a procedure refers to several entities the work performed shall clearly indicate which entity it refers to.

### **Management Letter including Management Response**

All audit findings and weaknesses identified during the audit process, including recommendations should be reported in a separate **Management Letter**. The Management Letter should include any relevant findings and weaknesses identified regardless of materiality and should quantify the amount for costs lacking sufficient supporting documentation.

The following information regarding the Partner’s and Sub-recipient’s internal control system shall be included in the Management Letter:

- a) An assessment of the internal control system with equal emphasis on the effectiveness of the system in providing the project management with useful and timely information for the proper management of the project and the general effectiveness of the internal control system in protecting the assets and resources of the project.
- b) A description of any specific internal control weaknesses noted in the financial management of the project. Recommendations to resolve/eliminate the internal control weaknesses noted should be included.

The management letter should also include the following:

- a) Categorization of audit findings by risk severity: high, medium, or low.
- b) Description of possible causes of the audit findings.
- c) Comments as to whether recommendations made in the Management Letter for the previous audit were implemented or, if not, the implementation status.
- d) Management Response

If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

The Management Letter can be presented in a separate document for each entity individually or in one document for all entities included in the project audit. If one Management Letter for the project audit is provided, the recommendations should be directed to a specific entity so there is no confusion regarding who is responsible for implementation. The response of the entity should be included in the Management Letter, immediately following the recommendation.



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## Summary of audit reporting

Report type	Report due date
Independent Auditor's Report including project financial statements	<a href="#">15 May 2025</a>
Report of Factual Findings, ISRS 4400	(the official deadline as per the Grant Agreement is 31 May 2025 but it would be great if we could get the reports earlier)
Management Letter including Management Response	

## Appendix 1

### Confirmation of receipt of audit instructions including terms of reference for project audit

To [Organisation name] and the Tenure Facility

Send signed and scanned confirmation no later than [day month year]

We acknowledge receipt of your terms of reference for project audit dated [day month year] requesting us to perform the work set out therein on the financial information of [Organisation name] and its Sub-grantees as listed in the terms of reference for project audit for the year ended [day month year].

We also confirm that:

- a) We will be able comply with your instructions and adhere to the reporting due dates. The terms of reference are clear, and we understand them. We will cooperate with you and provide you with access to relevant audit documentation, subject to local laws and regulations.
- b) We understand the scope of work and deliverables that should be reported from the audit.
- c) We understand the ethical requirements of the IFAC Code of Ethics, sufficient to fulfill our responsibilities on the project audit and will comply therewith.
- d) We have been certified by a member of IFAC or by a national branch organisation – [please state name of the national branch organisation] - and hereby disclose the authorization certificate.
- e) We will apply International Standards on Auditing (ISA) when performing the audit (if not, then state which auditing standards that will be applied).
- f) We will inform you immediately about any limitations in the scope of work identified prior to or during the project audit.

The engagement team responsible for the audit is as follows:

Name	Role	Telephone	E-mail
	Engagement leader		
	Manager		

We will inform you of any changes in the above representations during the course of the work on the project audit.

\_\_\_\_\_  
Place and date

\_\_\_\_\_  
Audit firm and name of auditor in charge

\_\_\_\_\_  
Signature of auditor in charge

Lampiran 7 - Confirmation of receipt of audit instructions

**Confirmation of receipt of audit instructions including terms of reference for project audit**

To [Organisation name] and the Tenure Facility

Send signed and scanned confirmation no later than [day month year]

We acknowledge receipt of your terms of reference for project audit dated [day month year] requesting us to perform the work set out therein on the financial information of [Organisation name] and its Sub-grantees as listed in the terms of reference for project audit for the year ended [day month year].

We also confirm that:

- a) We will be able comply with your instructions and adhere to the reporting due dates. The terms of reference are clear, and we understand them. We will cooperate with you and provide you with access to relevant audit documentation, subject to local laws and regulations.
- b) We understand the scope of work and deliverables that should be reported from the audit.
- c) We understand the ethical requirements of the IFAC Code of Ethics, sufficient to fulfill our responsibilities on the project audit and will comply therewith.
- d) We have been certified by a member of IFAC or by a national branch organisation – [please state name of the national branch organisation] - and hereby disclose the authorization certificate.
- e) We will apply International Standards on Auditing (ISA) when performing the audit (if not, then state which auditing standards that will be applied).
- f) We will inform you immediately about any limitations in the scope of work identified prior to or during the project audit.

The engagement team responsible for the audit is as follows:

Name	Role	Telephone	E-mail
	Engagement leader		
	Manager		

We will inform you of any changes in the above representations during the course of the work on the project audit.

\_\_\_\_\_  
Place and date

\_\_\_\_\_  
Audit firm and name of auditor in charge

\_\_\_\_\_  
Signature of auditor in charge



Lampiran 8 - Perjanjian Larangan pengungkapan informasi rahasia

**(Kop Surat Kontraktor)**

Non-Disclosure Agreement

Perjanjian Larangan pengungkapan informasi rahasia

**To the attention of  
Surat ditujukan**

**Samdhana Institut**

Jalan Tampomas No. 33, Bogor 16128 Jawa Barat

**Subject/Perihal :** Confidential information for RFP/Samdhana/001/01/2024  
for Project Audit  
*Informasi rahasia sesuai dengan ITB/Samdhana/001/01/2024  
Untuk Audit Proyek*

I undersigned,  
*Saya ang bertanda tangan dibawah ini,*

**(nama dan Alamat Kontraktor)**

hereby declare that,  
*dengan ini menyatakan,*

in emphasizing the importance of a free, fair and competitive awarding procedure that precludes abuse, the consultancy thus far has not offered or granted any inadmissible advantages either directly or indirectly to any persons in connection with this bid, nor shall it offer or grant any such incentives or rewards in the present awarding procedure or, in the case of an award, during the subsequent execution of the Agreement.

We shall inform our employees of their respective duties and their commitment to observe this self-imposed obligation.

*bahwa dalam menekankan pentingnya pelaksanaan prosedur yang setara, adil, dan kompetitif yang menghalangi penyalahgunaan, maka dalam hal ini konsultan tidak akan menawarkan atau memberikan manfaat apa pun, yang tidak bisa ditolerir, baik secara langsung maupun tidak langsung kepada pihak mana pun sehubungan dengan pembuatan proposal ini, atau konsultan tidak akan menawarkan atau memberikan insentif atau imbalan terkait dengan prosedur yang sedang berlangsung, atau selama pelaksanaan berikutnya dari Perjanjian.*

*Kami akan memberi tahu karyawan kami tentang tugas masing-masing dan komitmen mereka*

*untuk mematuhi kewajiban yang dibebankan.*

Dated/*tanggal* :

Signature/*tandatangan* \_\_\_\_\_

in the capacity of / *dalam kapasitas sebagai* \_\_\_\_\_

duly authorised to sign Tenders for and on behalf of/*berwenang menandatangani tender*  
*untuk dan atas nama* \_\_\_\_\_

***(Nama dan Stempel perusahaan)***