**CKU Pooled Fund**

**Terms of reference for project monitoring visit**

**Project number: Country:**

**Project title:**

**Objectives:** why is the project visit carried out?

**Tasks:** what must be done/investigated?

1. Project monitoring
2. Monitoring and Evaluation System
3. Administrative and financial monitoring
4. Process Action Plan

**Methodology:** how will it be done/investigated? (meetings, observations, interviews, workshops, etc. and who will participate?

**Output:** what is the visit expected to produce? (report, revised budget, improved monitoring system)

**Work plan**: when and what is the program for the visit?

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| Date | Activity | Beneficiaries/stakeholders |
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**Who conducts the visit**? Name and position

**Documents**: – what needs to be read in preparation?

**Report from Monitoring Visit**

1. **Project Monitoring**

Using the table below, please fill out observations and recommendations based on the various fieldtrips and meetings with beneficiaries, staff, officials, board members and other NGO´s.

The table may include **assessments** **of:**

* Positive changes for beneficiaries
* Networks and local cooperation
* Project Implementation Team and internal cooperation
* Progress of the project in relation to project outcomes and indicators
* Effectiveness of Project Strategy
* Expenditures in relation to the budget
* The project in relation to the vision and mission of the partnership
* Possibilities for future corporation between the partners

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| --- | --- | --- |
| **Number & Trip/Meeting/Topic** | **Observations and discussions** | **Recommendations if any** |
| 1.1  |  |  |
| 1.2  |  |  |
| 1.3  |  |  |
| Etc. |  |  |
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1. **Monitoring and Evaluation system**

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| **Item to be monitored** | **Observation** | **Recommendation if any** |
| 2.1 Has the organisation distributed roles and responsibilities regarding M&E?  |  |  |
| 2.2 Who is responsible for M&E? |  |  |
| 2.3 How often does the partner monitor? |  |  |
| 2.4 What does the partner monitor? |  |  |
| 2.5 What monitoring methods does the partner apply in order to collect data? |  |  |
| 2.6 How does the partner collect/systemize/document data and results? |  |  |
| 2.7 How does the partner make use of the collected data? |  |  |
| 2.8 How does the partner use M&E for learning? |  |  |
| 2.9 Has a baseline been conducted? Is a ToR developed? |  |  |
| 2.10 Has an evaluation been conducted? Is a ToR developed? |  |  |

1. **Financial and administrative management monitoring**

Purpose:

* To ensure accountability
* To build capacity
* To learn and transfer skills.

An overview of questions to be asked during project visits. Make sure to provide documentation for the answers where relevant. Only some of the questions will be asked during each project visit. It is recommended that the organization fill in the Mango Health check (self-assessment tool) which is found at [https://www.CKU.org/knowledge-center/resources-and-links/](https://www.dmcdd.org/knowledge-center/resources-and-links/) before the monitoring visit

|  |  |  |
| --- | --- | --- |
| **Review** | **Observations** | **Recommendation if any** |
| **3.1. Financial Controlling**3.1.1 Does the organisation have a written policy or manual on financial procedures? |  |  |
| 3.1.2 Are the organization familiar with CKUs anti-fraud code of conducts and how to handle it in case of corruption? |  |  |
| 3.1.3 Does the board of the project regularly receive financial reports comparing the budget with the accounts? |  |  |
| 3.1.4 Does the project manager receive monthly financial report and does he know the budget? |  |  |
| 3.1.5 Is a Terms of Reference with the Auditor developed and has CKU received a copy? |  |  |
| **3.2 Bank**3.2.1 Does the project have its own bank account? Or can the accounting system track multiple donor funding? |  |  |
| 3.2.2 Project funds have not been lent out throughout the year? |  |  |
| 3.2.3 Are bank statements been reconciled on a timely basis? Are the reconciliations signed off as reviewed by the appropriate officials? Ask for documentation for the last reconciliation of bank statement and general ledger. |  |  |
| 3.2.4 Are there two signatories for any bank payment?Are the blank spaces on cheques crossed out to prevent alterations |  |  |
| 3.2.5 Do all cheque requisitions have the following supporting documentation and is it presented to the authorising signatory?-An approved purchase order?\_A confirmation or other evidence of proof good/service received-An invoice/payroll calculation/petty cash claim form or other proof of cost?-A signed receipt from the payee |  |  |
| **3.3 Cash**3.3.1 How often is the petty cash checked? When was it last time checked? Did anyone witness that the amount in the petty cash agreed with the cash book? |  |  |
| 3.3.2 Review the cashbook receipts and payments for sample months and investigate any gaps in the sequential receipts numbers and cheque numbers. |  |  |
| 3.3.3 Review the security procedures:-Are there security procedures for cash-in-transit?-Is cash stored in a locked box, safe or drawer?-Is access to keys restricted? |  |  |
| **3.4 Cash payments**3.4.1 Does the administration specify a maximum payment amount in cash? |  |  |
| 3.4.2 Check the numerical sequence of cash vouchers and ensure that any missing numbers can be accounted for. |  |  |
| 3.4.3 Make a selection of cash payments, including large or unusual items, from the cash book and review the related voucher to ensure that the following are documented;-Nature/date/amount of expense?Claimant’s name?Authorising signature?-Claimant’s signature on receipts of cash?Sequential number?Supported by receipts, invoice or other documentation. |  |  |
| 3.4.4 How up to date is the accounting? Is it more than a month behind? |  |  |
| **3.5 General ledger**All accounts should go through a “general ledger” with each transaction recoreded by account number and in chronical order of occurrence within each account. Each entry should be verifiable to a source document (Invoice, receipts, payroll records, bank receipts , etc.) |  |  |
| **3.5 Segregation of duties**When possible, there should be a separation of duties between accounts payable, bank and cash book reconciliation, approving expenses and check signing responsibilities so as to provide as much internal control as possible under the circumstances of each project. |  |  |
| **3.6 Payroll**3.6.1 Document and review salary structure in place,Obtain a copy of the list of staff and their current annual salary. |  |  |
| 3.6.2 For cash payment of salaries, check that staff have signed to confirm receipt of any salaries paid in cash |  |  |
| 3.6.3 Verify that pay stops immediately if employee terminates.  |  |  |
| **3.7 Cash advances****3.7.1** Select a sample of advances to staff. Check that repayments are according to the procedures. Are funds being paid out to staff only after previous cash advance has been accounted for? |  |  |
| 3.7.2 Review movements in the balance over the preceding year. Obtain explanations for any accumulation of significant debtor balances.Has funds from the project account been lend out for other purposes? |  |  |
| **3.8 Employees**3.8.1 Select a sample of staff expenses for a number of months and agree these to the budget to ensure that they have been budgeted for. Ensure that these expenses are reasonable.  |  |  |
| 3.8.2 Are overnight/per diem paid according to the policy |  |  |
| 3.8.3 Observe employees in office/field and match up with names of employees being paid |  |  |
| **3.9 Procurement**3.9.1 Are three quotes obtained for all purchases above a certain limit? |  |  |
| 3.9.2 Who is authorized to purchase orders?  |  |  |
| **3.10 Fixed Assets**Check the completeness of the Fixed Asset Register i.e. includes date of purchase, description, cost, location, asset number, and responsible official. Trace a sample of assets from the Fixed Asset Register to physical existence and vice versa. Confirm all assets procured by the project are covered and reportsfor stolen, spoiled and lost asset are attached. Check if the list is updated. |  |  |
| **3.11 Vehicles**3.11.1 Review vehicle mileage logbookEnsure the logbooks are properly completed, showing the users and drivers of the vehicles, mileage and fuel consumption, destination and purpose of each trip. |  |  |
| 3.11.2 Review private mileage. Compare to fuel and other transport cost. Check private usage recovery procedure.  |  |  |
| 3.11.3 Review vehicle log bookEnsure the logbook is properly completed for any accidents, giving adequate details of the nature and parties involved and action taken.Ensure the logbook is properly maintained for repairs and routine maintenance. |  |  |
| 3.11.4 For the logbook selected ensure the vehicle has road license, insurance and are serviced regularly |  |  |
| **3.12 Meeting with auditor**How often are the auditor in contact with the project?When did he made a cash control?Does the auditor carry out a complete audit or spot checks?See annex 1 for a format for meeting with the auditor. |  |  |

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| **3.13 Computer**3.13.1 Ensure computer data is backed up effectively. Are the backups timed in such a way to limit risk of lost data?-Is the back up stored in a second location? |  |  |
| 3.13.2 Document the procedures used to prevent viruses and deal with viruses once they have been received. |  |  |
| **3.14 Employees**3.14.1 Ensure that recruitment, promotion and termination of staff procedures are properly done.  |  |  |
| 3.14.2 Each employee should have a separate employee folder.-Do all staff have an up-to-date job description-Do all staff have a contract-Have all staff had an appraisal/performance review with their supervisor in the last twelve months?-Are records of staff absence/sick leave/annual leave maintained and up-to-date?-Are staff aware of the terms and conditions of their employment? |  |  |
| 3.14.3 Are all vacant positions announced in open adverts and has the selection of candidates been done in a transparent way |  |  |
| **3.15 Archive**Are all documents organised and filled? Can it be done in a better way? |  |  |

1. **Process Action Plan**

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| --- | --- | --- | --- |
| **Recommendation from CKU** | **Response from Management** | **Planned Action** | **Expected Deadline** |
| 1.1 |  |  |  |
| 1.2 |  |  |  |
| 2.1.1 |  |  |  |
| 3.1 |  |  |  |
| Etc. |  |  |  |
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**Annex 1**

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| **CHECKLISTE TIL GENNEMGANG AF UDE REVISORS ARBEJDE**  |

*Brug F11 til at navigere rundt i dokumentet*

|  |  |  |  |
| --- | --- | --- | --- |
| Projekt-ID: |  | Projekt navn: |  |
| Revisor: |  |  |  |
| Udarbejdet af: |  | Dato: |  |
| Gennemgået af: |  | Dato: |  |

Beskrivelse af hvor og hvorledes gennemgangen er foretaget:

**DEL I. INDLEDENDE FASE / VURDERING AF REVISOR**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **JA** | **NEJ** | **N/A** |
| 1. | Er der udarbejdet en skriftlig aftale vedrørende arbejdets udførsel? |  |  |  |
| 2. | Er revisor medlem af det nationale forbund? |  |  |  |
| 3. | Er revisor medlem af et internationalt samarbejde |  |  |  |
| 4. | Har revisor en uafhængighedspolitik? |  |  |  |
| 5. | Har revisor kendskab til IFAC (internationale revisionsstandarder), og reviderer revisor i overensstemmelse hermed? |  |  |  |

Kommentarer / bemærkninger:

**DEL II. GENNEMGANG AF DET UDFØRTE ARBEJDE**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **JA** | **NEJ** | **N/A** |
| 1. | Har revisor udarbejdet en planlægning for revisionens udførsel? |  |  |  |
| 2.  | Har revisor foretaget en foretaget en vurdering af væsentlighedsniveau? |  |  |  |
| 3.  | Har revisor foretaget en vurdering af risikoområderne i overensstemmelse med de forventninger som DMR-U har? |  |  |  |
| 4.  | Hvilken revisionsstrategi har revisor valgt? |  |  |  |
|  | a. | Revisionen er udført via analyse? |  |  |  |
|  | b. | Revisionen er udført via bilagskontrol?  |  |  |  |
|   | Er den valgte revisionsstrategi i overensstemmelse med forventningerne fra DMR-U? |  |  |  |
| 5. | Anses det udførte arbejde for at være udført af kvalificeret medarbejdere? |  |  |  |
| 6.  | Er der foretaget uanmeldt beholdningseftersyn? |  |  |  |
| 7.  | Har revisor kontrolleret at UM midler indestår på en separat bankkonto? |  |  |  |
| 8.  | Er der indhentet ledelsens regnskabserklæring (letter of representation)? |  |  |  |
| 9. | Virker det sandsynligt, at revisors arbejdspapirer indeholder tilstrækkelig dokumentation for det udførte arbejde i overensstemmelse med revisionsprogrammerne? Er dokumentationen ligeledes tilstrækkelig for de væsentlige og risikofyldte områder som DMR-U har vurderet som følgende:---- |  |  |  |
| 10. | Godtgør den indhentede dokumentation, at der ikke er grund til mistanke om ulovlige handlinger? |  |  |  |
| 11. | Har vi haft tilstrækkelig adgang til alle revisors arbejdspapirer? |  |  |  |

Kommentarer / bemærkninger:

**DEL III. RAPPORTERING**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **JA** | **NEJ** | **N/A** |
| 1. | Er der udarbejdet blank revisionspåtegning i årsrapporten? |  |  |  |
| 2. | Er der udarbejdet en revisionsrapport? |  |  |  |
| 3. | Er der udarbejdet management letter? |  |  |  |
| 4. | Har der været afholdt revisionsmøder med ledelsen, hvor der har været foretaget drøftelser af væsentlige regnskabs- og revisionsmæssige forhold?  |  |  |  |
| 5. | Har revisor udfyldt spørgeskemaet til RSM plus? |  |  |  |

**DEL IV. KONKLUSION**

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| --- | --- | --- | --- | --- |
|  |  | **JA** | **NEJ** | **N/A** |
| 1. | Det vurderes at revisor lever op til UM / DMR-Us krav til uderevision? |  |  |  |

 Begrundelse herfor: