



Association Nature Communautés Développement (NCD)
Récépissé no 14487/mint/dagat/del/as du 18/05/2010
Siège national : N° 1280 Sicap Liberté 1, Dakar
Direction exécutive : Pikine-Ouest, N°399 cité Technopole,
immeuble Yaye Djinda, 3ème étage
B.P.: 64 657, Dakar-Fann

Terms of Reference

Organisational and financial Audit of NCD

August 2019

1. Description of the organisation

Nature-Communauté-Développement (NCD) is an environmental organization that contributes to the promotion of "volunteering for biodiversity in Senegal". Recognized as a public interest organisation (Dagat Reference - receipt No 14487/mint/dagat/del/as of 18/05/2010), NCD positions itself as a Community Execution Agency (CEA).

NCD is also an apolitical, non-profit and environmentally oriented association.

NCD's vision is that of "a prosperous Senegal where communities themselves commit themselves to identify, respect, protect and enhance biodiversity to achieve sustainable development".

The effectiveness of this vision must be based on values such as:

- solidarity,
- justice,
- sense of honor,
- self-respect and respect for the environment and
- good governance.

In the implementation of its mission to "develop volunteer work and mobilize expertise for the conservation, enhancement and advocacy of biodiversity, in particular birds, and to make the lives of local communities more sustainable", NCD has set up regional centres, or "Poles". These are local authorities whose delimitation is based on ecological criteria and administrative functionality, thus covering the entire Senegalese territory. Each Pole is connected to a university that provides local skills, technical support and expertise, materials and knowledge. The poles are the operational lever of NCD and are six (6) in number, namely:

- the Dakar pole, which includes the Dakar region and part of Thiès, and is structured around the Niayes ecological zone and the Atlantic coast of Dakar. This Pole is affiliated with the Cheikh Anta Diop University in Dakar;
- the Saint Louis Pole includes the Niayes du Gandiolais, the Saint Louisian coast, the Senegal River Delta and the floodplain of the Senegal River Valley. This cluster is affiliated with the Gaston-Berger University of Saint-Louis;
- the Saloum pole extends into the Saloum delta. It extends from the Saloum estuary to the Khelcom forest, including the Fatick bays. This pole is affiliated to the future University of Saloum of Toubacouta;
- the Petite côte Pole takes care of the small estuaries and catchment areas upstream of the eastern slope of the Thiès plateau, the coast south of Dakar to Palmarin. This Pole is affiliated with the University of Thiès;
- the Casamance Pole covers the region of the southern rivers and the northern Guinean forests. This Pole is affiliated with the Assane-Seck University of Ziguinchor;

- the Niokolo pole, officially installed in July 2018 and which integrates the Sudanese savannas and forests of south-eastern Senegal

- In addition to these divisions, NCD has a permanent staff headed by an Executive Director. This body is the backbone of the organization and has as its main mission to implement the policy defined by the board or steering committee which is headed by the President of the organization. The latter is accompanied by a Secretary General, a Treasurer and the Chairman of the Committee of Wise Men.

2. Context and justification of this audit

The BirdLife International Secretariat has established a Capacity Development Fund (CDF) to help its partners in the Mediterranean Basin, West Africa, Europe and the Middle East to be stronger, more sustainable and more influential in conservation beyond 2022.

In Senegal, NCD, which is the long-standing partner with which BirdLife has been working since 2010, is the targeted beneficiary of this fund. Officially launched in November 2018, the CDF project, led by BirdLife International, funded a first NCD project to strengthen the organization's communication and marketing. This project, which began in March, was completed on August 31st 2019. The good results achieved are now sufficient for NCD to consider a second project proposal with the same objectives of capacity building and significantly reducing key organizational development issues.

Thus, after an internal diagnosis, but also following regular exchange meetings with international strategic partners, it was recommended to prepare and propose a new project to the CDF fund to continue NCD's capacity building efforts and actions in order to enable the organisation to reach the desired maturity and sustainability. To this end, it was deemed necessary to carry out audits in order to identify organisational and financial dysfunctions and to make the relevant recommendations corresponding to each problem identified.

3. Purpose of this mission

3.1. Principal Objective

The overall objective of these audits is to promote better development of NCD by eliminating major organizational and financial bottlenecks.

Specifically, the objectives are:

For the organizational aspect:

- analyse the internal and external environment of NCD;
- assess the relevance and effectiveness of the organizational support provided by BirdLife International to NCD between 2014 and 2019, corresponding to the implementation period of its strategic plan;

- highlight the organizational problems of NCD;
- make recommendations to enable NCD to overcome these identified organizational problems.

For the financial aspect over the last three years (2016, 2017 and 2018)

- verify the regularity of the financial statements in accordance with SYSCOA accounting standards, donor guidelines and funding agreements;
- assess the effectiveness of the structure of the internal control system, i.e. the organization's ability to prepare reliable financial reports, maintain complete accounting for all transactions, safeguard assets;

3.2. Expected results and activities under the consultancy

The expected results or tasks assigned to consultants are:

A. For the organisational audit:

Provide NCD with a detailed report of approximately 10 pages based on the following main points:

- (a) A description of NCD's organizational structure, governance and operations;
- (b) An inventory of the administrative and regulatory situation;
- (c) A critical analysis of the organisational structure and management of the organisation;
- (d) A verification of compliance with the legal and regulatory provisions relating to administration;
- (e) An assessment of human and material resources in relation to the missions assigned to the staff, including an analysis of the recent resignations of previous Executive Directors; ;
- (f) An assessment of NCD's budget in relation to its missions;
- (g) An analysis of the internal communication system, in particular between the Bureau, the Secretariat and NCD Poles
- (h) Relevant recommendations are made and proposed in a 3-5 year action plan to enable NCD to put in place a more efficient and innovative organisational model and more rigorous internal operating procedures, and a plan of NCD's organisational change priorities is recommended.

B. For the financial audit :

Provide NCD with a report of approximately 10 pages detailing the organization's overall financial situation through the following points:

- (a) NCD's resources have been used in accordance with the provisions of the Agreement with due regard to economy and efficiency, and only for the purposes for which they were granted;
- (b) The acquisitions of goods, works and services financed were carried out in accordance with the provisions of the agreement and with the rules and procedures for the acquisition of NCD and were correctly recorded in the accounting records;

(c) The financial statements submitted reflect the content of the accounting records and correspond to the supporting documents held;

(d) The financial statements are in accordance with accounting principles and give a true and fair view of the financial position of NCD at the end of the financial year;

(e) The adequacy and effectiveness of the accounting system and the internal control system as a whole have been assessed to ensure the proper use of the organisation's funds;

(f) NCD's fixed assets exist and have been properly valued, and the ownership rights of the project or beneficiaries to these assets have been established in accordance with the agreement;

(g) Ineligible expenses must be the subject of a separate paragraph in the audit report; they must be mentioned in the "Letter to Management";

(h) NCD's ability to raise funds, absorb and manage large amounts is assessed.

4. Implementaion and planning of the audit

Activities	Results	Deadline
Re-advertisement of the Terms of Reference	Terms of Reference and advertisement	05/09/2019
Deadline for receiving applications	Electronic applications received	04/10/2019
Review and selection of consultants	Selection committee meeting minutes	7-8/10/2019
Contract signature	Contract signed	10/10/2019
Audit implementation	Note	10/10/ au 24/10/2019
Sharing the reports	Interim report	25/10/2019
Organisation of the validation workshop	Minutes of the validation report	28/10/2019
Review and submission of the final report	Final report	31/10/2019

5. Planning

Activities	September				October			
	S1	S2	S3	S4	S1	S2	S3	S4
Advertisement of the ToR								
Receipt of application								
Review and selection of applications								
Contract signature								
Implementation of the audit								
Report sharing								
Validation workshop								
Submission of final report								

6. Desired skills and experience

The consultants must have at least 10 years' relevant experience in the respective fields of financial and organisational audit. They must also have a strong interest and recognized expertise in monitoring and supporting civil society organizations in developing countries and a good knowledge of West African contexts. Training in organisational development and financial management and audit is essential. The consultants must have relevant experience in carrying out organisational and financial audits with environmental organisations in civil society in developing countries.

The mission requires dialogue, diplomacy, analytical skills, discernment, synthesis and good interpersonal skills. Proficiency in French is essential, as is English as a second language.

7. Logistical support

NCD will provide all necessary technical documents available and referenced in the TOR to the consultant before the start of the assignment. Any other documents identified as relevant by the consultant will also be provided as soon as possible.

NCD will facilitate contacts with required people in consultation with the consultant and provide the necessary logistical support.

The mission expenses will be paid directly by NCD.

8. Reference documents

The documents that will be made available to consultants are listed below, among others:

- **For the organisational audit**
 - Status
 - Internal regulations
 - Strategic Plan 2014-2019
 - Manual of Procedures
 - Annual, quaterly... reports
 - Annual workplan
 - Other plans : communication, fundraising, membership
 - Compiled NCD's archives
 - Contracts and staff job descriptions
 - Board and AGM meeting minutes
 - List of projects implemented by NCD over the past 5 years.
- **For the financial audit**
 - Financial reports
 - Annual budgeted workplan
 - Contracts with financial partners
 - Accounts for 2016, 2017 et 2018.
 - Balance sheet for 2016, 2017 et 2018

9. Proposition technique et financière

Interested candidates should prepare the following elements in French:

- A note summarising the objectives and issues of the organizational diagnosis;
- A presentation of the planned methodology and a timetable for its implementation. References to the models used and the bibliography on organizational diagnoses will be specified;
- An estimate of the planned work effort and a cost estimate;
- A CV with three references and a list of similar work done by the candidate.

The complete application must be submitted no later than 04 October 2019 at 17:00 GMT to the following e-mail addresses: direx.ncd@gmail.com et secretariatncd@gmail.com