

## **EDITAL - SELEÇÃO DE EMPRESA DE AUDITORIA EXTERNA**

Global Communities Brasil (GCB) é uma organização internacional de assistência humanitária e de desenvolvimento. Global Communities tem o conhecimento e a expertise em desenvolver projetos de investimento comunitário trabalhando com as comunidades para criar mudanças positivas e duradouras. No Brasil, está executando o Programa Semeando o Futuro, onde busca através desta publicação contratar uma empresa para a realização de Auditoria Contábil e de procedimentos internos para o ano fiscal 2020.

### **INFORMAÇÃO DO EDITAL**

#### **1. Produto Requerido: Auditoria Contábil e de procedimentos internos**

- A auditoria deverá cumprir todo o escopo solicitado pela matriz, Global Communities, no ANEXO 1;
- Auditoria contábil para o ano fiscal de 2020 (período de 01 de outubro de 2019 à 30 de setembro de 2020) das operações da Global Communities Brasil executada no sistema contábil QuickBooks Pro em moeda estrangeira (USD) e na contabilidade local em moeda nacional (R\$);
- Demonstrações financeiras em moeda estrangeira (USD) e relatório final com recomendações e notas explicativas em inglês para o sistema Quickbooks Pro;
- Demonstrações financeiras em Reais (R\$) e relatório final com recomendações e notas explicativas em português para a contabilidade local.

#### **2. Lugar e Prazo**

Devido a situação atual da Covid-19 e as restrições impostas pelas autoridades locais, a auditoria poderá ser realizada no escritório da empresa selecionada. As atividades deverão ter início em 15/10/2020 e término até dia 10/11/2020.

#### **3. Pré-requisitos**

- É necessário ter no mínimo 5 anos de experiência em auditoria financeira;
- Experiência em atendimento e relatórios contábeis em língua estrangeira (inglês);
- Comprovar auditorias recentes que cumprem com os perfis de auditoria financeira e que podem corroborar a qualidade do trabalho;
- Ter disponibilidade para trabalhar na cidade de Campinas nas datas indicadas;
- Apresentação de número de CNPJ e certidões negativas (após entrevista);

#### **4. Instruções para Entrega de Proposta**

- 1) A proposta técnica deverá conter, no mínimo:
  - Descrição dos serviços prestados e entregas
  - Descrição de equipe de trabalho e qualificações

- Cronograma de trabalho
- Evidência de que a empresa tem prestado serviços desta natureza com sucesso para outras empresas.

2) A proposta econômica deverá incluir o custo de honorários, viagens e logística, e outros custos administrativos/operativos. Deverá mostrar o custo individual para a auditoria das Demonstrações financeiras em moeda estrangeira (USD) e para das Demonstrações financeiras em moeda local (R\$).

3) As propostas técnicas e econômicas deverão ser enviadas até as 17h do dia 28/08/2020, no seguinte endereço eletrônico [infobrasil@globalcommunities.org](mailto:infobrasil@globalcommunities.org)

## ANEXO 1 – AGREED-UPON PROCEDURES

I have outlined the agreed-upon procedures below and at the conclusion of performing the agreed-upon procedures; please prepare a written report summarizing the results of the agreed-upon procedures (I have outlined those items, which I would like you to report on). In addition, it is my expectation that I will want to review certain work papers, so I may ask that certain work papers be sent to my attention prior to the issuance of the final reports

Following are the agreed-upon procedures we would like your firm to perform:

- Please document the internal control system in memo format. We are most interested in the key controls over the following cycles: cash receipts (including transfers from HQ), cash disbursements (includes payments by wire transfer, check and cash), payroll (including the preparation and approval of timesheets), the procurement process and the monitoring of sub-recipients, if applicable.
- A review of the monthly bank and cash reconciliations to ensure they were completed in a timely manner and reviewed and approved as appropriate.
- Please ensure that all asset accounts (other than cash) and liability accounts that have balances at September 30, 2020 have proper supporting schedules and are current in nature.
- Perform some detailed work over the September 30, 2020 bank and cash reconciliations to ensure that the balances as stated on the general ledger are accurate and that all reconciling items, if any are current in nature.
- Select 20 disbursements at random and verify through test work that the system of internal control as documented in your memo is working as stated (please also consult the field office policy and procedures manual if necessary). **There may be certain field offices in which we believe this work is not necessary. We will inform those field offices individually.**
- Select one month of payroll transactions and through detailed test work verify that the system of internal control as documented in your memo is working as stated (please verify that the payroll charges as documented on the timesheets was charged to the correct programs). **There may be certain field offices in which we believe this work is not necessary. We will inform those field offices individually.**
- Please inquire as to whether there are any current legal issues and document the nature of the legal issue and whether there is a possibility that Global Communities may have a liability due to the outcome of the legal issue.
- Please inquire as to whether there was any known fraud that occurred during the past fiscal year (or currently).
- Should the field office have significant U.S. Government funding, we respectfully request that you examine all payments in excess of \$15,000 charged to the U.S. Government

programs (I will send a separate e-mail indicating which field offices have significant U.S. Government programs and I will identify the program cost centers as noted in the field office QuickBooks that should be reviewed for payments in excess of \$15,000).

**Note: Global Communities Brazil has no USG funding**

- Please verify that if the field office receives funding from the U.S. government, that the field office has complied with U.S. Government Executive Order 13224 (prohibition against funding organizations or individuals deemed to be terrorist organizations). Please ensure that the compliance is well documented in writing.

**Note: Global Communities Brazil has no USG funding**

- Please inquire as to whether the field office maintains a proper schedule of all assets purchased.
- If applicable, please review all vehicle logs to determine if business and personal use of the vehicles is properly documented and please verify that if there is personal use of such vehicles that the personal use has been reimbursed by the employees.

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- At the conclusion of the agreed-upon procedures noted above, we would like a written report which summarizes the following:
- The bank and cash balances at September 30, 2020 and whether there were any correcting entries proposed and posted to such accounts.
- A summary of all other asset and liability accounts which were recorded on the books at September 30, 2020 and whether they were properly supported by detailed schedules.
- Any deficiencies noted in the internal controls as a result of your test work and inquiries.
- If a management letter was issued in the prior year, a report on the status of the prior year comments based upon the results of the agreed-upon procedures.
- The status of whether the vehicle logs were properly maintained and whether there was any personal use noted and reimbursed.

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- A summary of any legal issues noted.
- A summary of any known fraud.

In addition to the aforementioned items, a draft written report at the conclusion of the agreed upon procedures should be send no later than November 17, 2020. Once reviewed and approved, we will notify you of when the report can be issued in final form. In addition, requests for the internal control memos and certain work papers which support the findings should be forwarded to my attention.