New Terms of Reference for the Interim and Final Financial Audit (March 2024) for project:

Please add

"UNITE"

General:

Entity: shareQ NGO

Subject: Project Audit: "UNITE"

Audit period: October 2024 – October 2027

Deadline for tenders: 31 July 2025

Estimated start date: 15 June 2025

Audit locations: Aintoura, Keserwan, Lebanon *(the ToR should specify whether auditing the supporting documents for eligible expenditure requires work to be carried out in the country/ies where the project is being implemented, or whether all supporting documents for the project can be made available to the auditor in France)*

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I. Introduction (Overview of the CSO and its purpose)

shareQ NGO, is a Lebanese non-governmental organization launched in 2012 and registered under the number 1206/2012. We believe that every person has the right to be productive and have a decent job, despite any physical or financial challenge he is facing. Throughout its mission, shareQ aims to launch social enterprises and programs that offer innovative products and services. Now more than ever, through its units ProAbled and shareQ's kitchen, shareQ NGO continues to take part in improving the quality of life of vulnerable and persons with disabilities. Furthermore, shareQ has driven transformative change in promoting inclusion and empowering vulnerable

communities. Its flagship program, ProAbled, equips PWDs with skills and connects them with employers, while also training organizations to adopt inclusive recruitment and workplace practices. ProAbled Academy and Recruit have facilitated capacity-building and employment for PWDs, reshaping the employment landscape. With support from esteemed donors and global recognition, shareQ has significantly contributed to normalizing inclusion and fostering sustainable societal development.

II. Project description (Overview of the project)

The UNITE project in Lebanon focuses on embedding disability inclusion in TVET schools. It aims to establish a disability inclusion mindset, enhance TVET institutions' skills, and empower youth with disabilities for technical education. By fostering inclusivity, the project contributes to SDGs 1, 4, 5, 8, 10, 11, and 17 and builds on past success. Strategies include tailored courses, workshops,

and accessibility improvements. Collaboration with 2 major TVET institutions and academic institutions and local entities ensures sustainable impact. The project envisions broader inclusion across sectors, especially in technology education, and collaborates with ministries and NGOs for widespread change. Through UNITE, TVET education becomes more accessible and empowers youth with disabilities, fostering a more inclusive society.

The table describes the project financed by AFD:

Project start and end dates	October 2024 – October 2027
Total contractual budget	€562,000
Locations	Aintoura, Keserwan, Lebanon
Exemption or exception approved at time of project appraisal, relating to the risk of breaching financial sanctions	N/A

Objectives of the action	Overarching objective: Promoting a Culture and best practices of Disability Inclusion by fostering a profound shift in the attitudes and perceptions of TVET students, students with disabilities and TVET institutions, cultivating a generation of inclusive future decision-makers. Specific Objectives Specific Objective 1: Establish a disability inclusion mindset among TVET staff and students, who are the future decision-makers towards making a disability-inclusive society. Specific Objective 2: Improve the accessibility, skills and knowledge of 2 TVET institutions and their staff in creating inclusive learning environments for PWDs. Specific Objective 3: Empower youth with disabilities to pursue technical education (TVET).
Direct beneficiaries	150 youth with disabilities provided with tailored support to pursue successful TVET careers 25 youth with disabilities will receive scholarships 1000 TVET students and TVET staff will receive training on disability inclusion 2 TVET schools and academic institutions will benefit from building accessibility consultancy and building accessibility implementation
Indirect beneficiaries	600 family members of persons with disabilities considering an average family of
Expected outcomes	OC 1.1: Raised disability awareness, positive attitudes, and proactive advocacy among TVET students, contributing to a more inclusive society. OC 2.1: Augmented staff capacity, gender-sensitive curriculum, and inclusive institutional culture within 2 TVET institutions. OC 2.2: Improved accessibility of 2 TVET schools and academic institutions to create inclusive learning environments ready to host students with different disabilities. OC 3.1: Enhanced enrollment of youth with disabilities in TVET schools and academic institutions and improved career opportunities.

Main activities	AC 1.1.1: Organizing 2 launching events to start the Inclusion Journey at TVET schools in Lebanon, engaging male and female students and TVET staff. AC 1.1.2: Delivering online disability inclusion courses, live and online workshops, and coaching sessions to 1000 students and TVET staff. AC 2.1.1: Tailoring disability inclusion courses and designing new courses with a gender-sensitive approach. AC 2.2.1: Designing and implementing building accessibility for 2 TVET schools and academic institutions in different locations. AC 3.1.1: Providing coaching and career counseling for 150 youth with disabilities

III. Audit objective

The project implemented by shareQ, for which AFD is providing 100% of the financing, must undergo an external financial audit (interim and final) of the expenditure incurred under the project. The term "financial audit" used here refers specifically to an engagement to perform agreed-upon procedures regarding financial information in accordance with IFAC's ISRS 4400 auditing standard; it is not intended to be a project financial audit (which would be performed under ISA auditing standards). The purpose of these terms of reference is to find an external auditor.

The selected auditor will be required to express a professional and independent opinion on the financial report drawn up by shareQ for the expenditure incurred under the project. The auditor must:

- Comply with the list of checks to be carried out, presented in Appendix XI
- Ensure that the financial report complies with the format required by AFD
- Ensure that expenditure incurred during the project and reported in the financial report is eligible
- Give their opinion on compliance with the procedures listed in the Financing Agreement with AFD and in the Methodology Guide covering AFD's CSO support mechanism (https://www.afd.fr/fr/les-organisations-de-la-societe-civile)
- Certify the financial report submitted to AFD.

IV. Audit organization

IV1. Audit methodology and approach

The consultant must prepare a methodological note explaining how the audit will be carried out. This must specify the sampling methodology designed to ensure that the expenditure to be audited is representative both overall and for each budget heading.

IV2. Audit location

Audit activities will mainly take place: *(adapt according to the specific circumstances and whether the CSO leading the project can send all supporting documentation to France)*:

- at the headquarters of shareQ NGO, located at Aintoura, Keserwan, Lebanon, and/or

- at the CSO partners who are reallocation beneficiaries based in the following country/ies: “name of country/ies”, located at “Partner CSO Addresses.”

V. Audit process and scope

There are two stages to the audit.

V1. Scoping meeting with the auditor

This meeting must be held at the latest one month after signing the contract. The primary objective of this meeting is to ensure that the CSO fully understands the scope of the audit and what it will involve. It should enable the CSO to strengthen the internal procedures needed for ensuring contractual obligations are met. It should also make the job of the auditor easier, keeping any ineligible expenditure items observed upon completion of the project to a minimum. This meeting also provides the auditor with an opportunity to make recommendations to the CSO at the start of the project.

V2. Execution of the interim and final financial audits and reports

The audit’s main tasks will be to:

- Ensure that all expenditure has been incurred in accordance with the provisions set out in the Financing Agreement and in the Methodology Guide covering AFD’s CSO support mechanism, with particular attention to commitments relating to awarding contracts
- Check the eligibility criteria for expenditure reported in the financial report
- Check the resources allocated to the project and the correct allocation of expenditure by donor.

The main eligibility criteria for expenditure are:

- Expenditure was actually incurred during the period covered by the Financing Agreement
- Expenditure incurred was planned in the budget and is assigned to the correct budget category
- Expenditure incurred was necessary for project implementation
- Expenditure incurred and reported in the financial report was recorded and allocated to the project in the accounting system of shareQ or in its partners’ accounting systems in accordance with the accounting standards applicable in the country in which those partners are based and with normal accounting practices.

The audit must also check compliance with the set of procedures as presented at the review of the set of procedures analyzed by the appointed firm and approved by AFD (CSO compliance questionnaire) and compliance with the set of procedures as described and approved in the project questionnaire.

The auditor must perform all the checks included in the checklist in Appendix XI. If certain points cannot be verified, this must be stated in the management letter, with reasons provided.

VI. Reports to be provided

Following the scoping meeting described in section V1, the auditor must draft an independent scoping report outlining their main recommendations for the financial audit.

The financial audit described in section V2 must be carried out after the end of each project tranche (provisional end date for Tranche 1 March 2026 / provisional end date for Tranche 2 August 2027).

The audit report for Tranche 1 must be submitted within three months (or six months for multi-year partnership agreements (CPP)) of the end of the phase, and the report for Tranche 2 within six months of the end of the project. The audit report must provide reasons for the checks on expenditure and comments on each of the checks carried out. It must state the amount of expenditure found to be ineligible (with comments for each item of expenditure in question). Competitive tendering procedures, reallocations and valuations must also be assessed and commented on.

The auditor must attach to the audit report: - The checklist (see Appendix XI2)

- A management letter summarizing the main findings of the expenditure audit report and outlining the main recommendations.

VII. Reference documents

- Project financing agreement between shareQ and AFD
- The Methodology Guide covering AFD's CSO support mechanism, specific to the Call for Expressions of Project Intentions (AMI) for which the project was submitted and selected, is available on the AFD website: https://www.afd.fr/fr/financements-projets-ong#11154
- Agreements between shareQ and each project partner
- Project narrative reports
- Project financial report as at "end date 14 October 2027
- Detailed project budget
- Supporting documentation required for auditing purposes.

VIII. Technical and financial proposal

Consultants invited to tender must provide the following to shareQ NGO
A technical proposal, which must specify:

- The proposed methodology for carrying out the audit
- The consultant's references and experience (3 pages maximum)
- The résumé(s) of the consultant(s) and a breakdown of responsibilities
- The provisional timetable for the audit and an estimate of the workload in man-days.

A financial proposal, which must specify:

- The total cost of the audit (inclusive of all taxes) and specify the amount in euro equivalent
- Payment terms (payment schedule).

The consultant's profile:

- The consultant partner signing the report must be a qualified chartered accountant and member of the professional associations of chartered accountants.
- All staff involved in the audit must have experience in project audits financed by French public donors.
- Recognized professional standards (IFAC, IDEAS, etc.) must be followed.

The authorized person must complete and sign the Statement of Integrity, Eligibility, and Environmental and Social Commitment if the contract is equal to or greater than €20,000 (see Appendix XI.3).

IX. Application processing

IX.1 Application evaluation

The consultant will be selected based on quality and cost:

- Technical proposal: understanding of the ToR, methodology, experience of the consultant(s)
- Financial proposal: daily rates, estimated number of man-days, related costs, overall proposal in line with the available budget.

The technical evaluation will be conducted using the following evaluation grid (to be adapted by the CSO):

Criteria	
TECHNICAL PROPOSAL	**60%**
Understanding the ToR/Presentation of the methodology used	10%
Consultant's references and experience	30%
Experience auditing NGO structures	10%
Experience auditing international projects	10%
Experience auditing public finance	10%
Résumé(s) of consultant(s)/breakdown of responsibilities	10%
Provisional audit timetable/estimated workload in man-days	10%
FINANCIAL PROPOSAL	**40%**
TOTAL	**100%**

Once the tenders have been received and analyzed, the tender requester reserves the right to negotiate the proposals with the shortlisted candidates.

The tender requester also reserves the right not to select any candidate if it deems no tender satisfactory.

All information relating to project UNITE included in the tender documents or provided separately must be treated as strictly confidential by the service provider. The tender requester agrees not to disclose or publish any information relating to this tender.

Similarly, any documents supplied by the service provider will be treated as confidential.

IX.2 Budget

The maximum budget for the audit is €9,750 including all taxes and all field missions.

X. Submission of tenders

Tenders must be sent by email, in French and with reference “External Auditor” in the subject line, to the following email addresses: tender@shareq.org. The email must also include a request for acknowledgment of receipt of the tender.

Deadline for submission of tenders: 10 August 2025

XI. Appendices

XI.1 Project budget

(insert file)

ANNEXE 3

PLAN DE FINANCEMENT

DEPENSES

Project No.:CLB1204 01 C Phase 1: 18 months Phase 2: 18 months Type of Expenditure (in €) (provide details and explain acronyms)	Total estimated expenditure (agreement) (in €)	Estimated expenditure (agreement) Phase 1 (in €)*	(autopopulated) Estimated expenditure (agreement) Phase 2 (in €)	(autopopulated) Estimated expenditure as percentage of total estimated expenditure (agreement) (in %)	(autopopulated) Revised expenditure as percentage of total revised expenditure (in %)	(autopopulated) Expenditure incurred as percentage of total expenditure incurred (in %)
Subtotal 1 - Real estate, technical equipment and furnishings	0	0	0	0%	-	-
Subtotal 2 - Purchases and external services	3 200	1 600	1 600	1%	-	-
Subtotal 3 - Studies, consultancy and external	192 750	106 125	86 625	34%	-	-
Subtotal 4 - Project-related travel and mission	10 800	5 400	5 400	2%	-	-
Subtotal 5 - Non-allocable activities	62 500	21 250	41 250	11%	-	-
Subtotal 6 - Human Resources	221 213	110 606	110 606	39%	-	-
Subtotal 7 - Redistributive funds	0	0	0	0%	-	-
A-Subtotal direct costs (1+2+3+4+5+6)	490 463	244 981	245 481	87%	-	-
B-Miscellaneous and contingencies (maximum 5% of line A)	2 520	1 260	1 260	0%	-	-
C-Total direct costs (A+B)	492 983	246 241	246 741	88%	-	-
D-Indirect costs	69 018	34 474	34 544	12%	-	-
- maximum % of line C (defined in the relevant AMI)	69 018	34 474	34 544	12%	-	-
GRAND TOTAL (C+D)	562 000	280 715	281 285	100%	-	-

RESSOURCES

Project No.:CLB1204 01 C Phase 1: 18 months Phase 2: 18 months Source of resources (in €) *(provide details and explain acronyms)*	Total estimated resources (agreement) (in €)	Estimated resources (agreement) Phase 1 (in €)*	(autopopulated) Estimated resources (agreement) Phase 2 (in €)	(autopopulated) Estimated resources as percentage of total estimated resources (agreement) (in %)
1 - Contribution from AFD and French Ministries				
Subtotal 1 - Contribution from AFD and French Ministries	500 000	250 000	250 000	89%
2 - Other resources mobilized				
2.1 - Resources from private sources				
Subtotal 2.1 - Resources from private sources	62 000	30 715	31 285	11%
2.2 - Resources from French and international public sources				
Subtotal 2.2 - Resources from French and international public sources	0	0	0	0%
Subtotal 2 - Other resources mobilized	62 000	30 715	31 285	11%
GRAND TOTAL RESOURCES	562 000	280 715	281 285	100%

XI.2 Questionnaire to be completed by the auditor and submitted to Agence Française de Développement

FINANCIAL AUDIT CHECKLIST

The auditor selected through the tendering process shall commit to carrying out all of the following checks. **A copy of this list, completed, and signed, must be attached to the interim or final audit report**. If certain points cannot be verified, this must be stated in the management letter, with reasons provided.

Auditor (name/status/address): **Certification/qualification:**
CSO or partner audited: **Audit dates and period covered:**
AFD agreement no.: **Amount audited:** **Tranches : Tranche 1 report (interim) or Tranche 2 report (final): please specify**

1. AUDIT QUESTIONS	**Yes, point checked**	**Add a comment if unable to check point**
1.1. Audit procedures		
Was a scoping meeting held between the auditor and the CSO within the first 12 months of project implementation?		
Has the auditor independently defined the sample of expenditure to be audited?		
Before AMI 2023: Is the sample of expenditure to be audited greater than 50% of the total amount of project expenditure? **From AMI 2023 onwards: Is the sample of expenditure to be audited greater than 60% of the total amount of project expenditure?**		
Has each budget item been checked for a significant amount?		
Has the auditor carried out any checks on the control of locally-managed expenditure? If yes, please explain the method used (field visit, partnership with a local audit firm, local documents sent to headquarters, etc.).		
1.2. Contractual obligations		
Do contractual documents (application form, financing agreement, partnership agreement) exist; are they signed and dated?		

Is there a well-defined accounting and financial management system? Have the responsibilities of the CSO, project coordination, management, and financial control been clearly defined?		
Have the provisions included in the agreement and in the methodology guide in effect when the grant was made been complied with?		
- Has the procedural framework described in the CSO Compliance questionnaire been respected? - Have the procedures and measures described in the Project Compliance questionnaire been properly followed? - Has the contractual commitment to refrain from making funds available to persons listed in the project framework been honored? Compliance with the commitment may be checked by any appropriate means (including screening), against a sample of expenditure (including, where applicable, cash transfers and/or economically exploitable resources) financed by the AFD grant. - If the project falls within the scope of an exemption, exception, waiver, or measures other than screening, does it comply with the frameworks set out in Worksheet 10 of the "CSO Initiatives" methodology guide?		
1.3. Financing plan analysis		
Has the ceiling applied to valuations of a maximum of 25% of the total project budget been complied with? Note that valuations may not appear in the contributions from AFD and French ministries.		
Have the methods for calculating valuations set out in the methodology guide been followed?		
- Has the contractually agreed budget been broadly kept to, within the rules specified for each budget heading and partner? - If you found a variation greater than or equal to 20% of the total of each budget heading, was the variation covered by a no-objection from AFD?		
Have the criteria relating to resources been complied with (maximum percentage of co-financing and share of subsidies from private sources where applicable)?		
Are the resources listed in the final report actually those allocated to the project (correct allocation of expenditure by donor)?		
If you found a substantial change in the financing plan or in the percentage of AFD financing or co-financing, was the change covered by a no-objection from AFD?		
In the expenditure table, have the ceilings specified in the methodological guide been complied with?		

- "Miscellaneous and contingencies" costs are capped at 5% of the project's total direct costs (excluding administrative and overhead costs). - Indirect costs are capped at a maximum % of the project's direct costs, as specified in the AMI for which the project was submitted and selected.		
Have partners and stakeholders who are reallocation beneficiaries been systematically reported to AFD?		
1.4. Accounting system checks		
In the CSO's accounting system, is there an analysis code specifically for project-related income and expenditure?		
Can the amount stated in the implementation report be reconciled with a list of expenses extracted from the accounting system?		
Can an invoice or an accounting document of equivalent probative value be attributed to each expense in the accounting system?		
Can a proof-of-payment document (usually a bank statement, bank transfer confirmation, or receipt) be attributed to each expense in the accounting system?		
1.5. Expenditure control		
<u>Compliance with applicable legislation</u> - Have European Union (for French CSOs) or national (for local CSOs) regulations been complied with? - Does the public procurement process comply with: ▪ European and national/internal regulations for awarding contracts and the rules stipulated in the agreement. ▪ Documentation on compliance with the chosen procedure (applications, rejection letters, notification, contract)? ▪ The principles of transparency, non-discrimination, fair treatment, and respect for competition?		
<u>Expenditure eligibility checks</u> - Does expenditure comply with the eligibility criteria set out in the methodology guide? - Have assurances been obtained to the effect that expenditure has not already been subsidized by other financing (EU, regional, local, or other) not declared in the financing plan? Are controls in place to avoid double financing?		
<u>Staff costs</u>		

- Are expenses related to the CSO's employees or otherwise justified in terms of the actions provided for in the agreement? - Are staff costs supported by documents such as employment contracts, pay statements (or any other document of equivalent probative value), payment receipts, details of calculations to determine unit staff costs (day, week, month), time cards, or time sheets specific to the project? - Is the calculation based on actual costs (gross salaries + employer's contractual obligations for employees actually working on the project)? - Where staff are not working full-time on the project, is the pro rata calculation based on a traceable and auditable method?		
Travel and accommodation - Have travel, per diem, and accommodation expenses been declared in accordance with the CSO's internal rules and regulations? - Are the trips to which these expenses relate justified by the project's objectives as set out in the initial application? - Are the trips limited to the geographical areas covered by the project? Have any trips outside these areas been explicitly approved by AFD? - Are travel and accommodation expenses related exclusively to trips made by project participants identified by the CSO or its partners?		
Equipment costs - Was the equipment purchased covered by the initial application for financing? If not, did AFD approve the purchase by a no-objection, in accordance with the provisions of the methodology guide (equipment cost greater than €10,000)? - If a material asset is valued, is the depreciation method used in line with the methodology guide? - If the equipment was not used exclusively for the project, is only a portion of the actual costs allocated to the project? Is this portion calculated according to a fair and justified method?		
External expertise - Are the expenses related to the items included under this budget heading as detailed in the application for financing? - Has the use of external expertise been carried out in compliance with the competitive tendering and contract award rules set out in the agreement?		

<u>Exchange rates</u> - Has the CSO explained the conversion method used and verified the rate? - Does this method comply with the provisions of Article 3.2.3 of the agreement? - Has the CSO specified how it will use the proceeds of foreign exchange gains and compensate for foreign exchange losses over the project implementation period?		

2. EXPECTED DELIVERABLES	**Yes, sent to AFD**	**If no, why not?**
An audit report, commenting on each of the checks carried out and on the amount of expenditure found to be ineligible, and including in particular an assessment of calls for tender, reallocations, project resources, and valuations carried out during the project.		
A management letter summarizing the main findings of the expenditure audit report and outlining the main recommendations.		

XI.3 Statement of Integrity, Eligibility, and Environmental and Social Responsibility

Tender title: External Auditor_____ (the "**Contract**")

To: shareQ_____ (the "**Contracting Authority**")

1. We recognize and accept that Agence Française de Développement ("**AFD**") only finances projects of the Contracting Authority subject to its own conditions which are set out in the Financing Agreement which links it directly or indirectly to the Contracting Authority. Consequently, there can be no legal relationship between AFD and our company, our consortium, and our subcontractors. The Contract Authority retains exclusive responsibility for the preparation and implementation of the contract award process and performance of the contract.
2. We hereby certify that neither we nor any other member of our consortium or any of our subcontractors are in any of the following situations:

   2.1) Being in a state of or having been the subject of bankruptcy, liquidation, judicial settlement, safeguard, or cessation of activity proceedings, or being in any similar situation resulting from a similar procedure;

   2.2) Having been convicted within the last five years by a judgment having the effect of res judicata in the country where the Project is being implemented for one of the acts referred to in Articles 6.1 to 6.4 below or for any offense committed in connection with the award or performance of a contract;[1]

   2.3) Being included in the lists of financial sanctions adopted by the United Nations, the European Union, and/or France, in particular to combat the financing of terrorism and violations of international peace and security;

   2.4) In professional matters, having been guilty of serious misconduct in the last five years in connection with the award or performance of a contract;

   2.5) Having failed to meet our obligations to pay social security contributions or taxes in accordance with the legal provisions of the country where we are established or those of the country of the Contracting Authority;

   2.6) Having been convicted within the last five years by a judgment having the effect of res judicata for any of the acts referred to in Articles 6.1 to 6.4 below or for any offense committed in connection with the award or performance of a contract financed by AFD;

   2.7) Being subject to a debarment decision by the World Bank, on or after May 30, 2012, and being listed as such at https://www.worldbank.org/debarr;[2]

   2.8) Having been guilty of falsely documenting or misrepresenting information required as part of the contract award process.

[1] If you have been convicted of any such offense, you may attach to this Statement of Integrity any additional information that might indicate that the conviction is not relevant to the contract financed by AFD.

[2] If you have been subject to any such debarment decision, you may attach to this Statement of Integrity any additional information that might indicate that the debarment decision is not relevant to the contract financed by AFD.

3. We hereby certify that neither we nor any other member of our consortium or any of our subcontractors are in any of the following situations of conflict of interest:

   3.1) Being a shareholder controlling the Contracting Authority or subsidiary controlled by the Contracting Authority, unless the resulting conflict has been brought to the attention of AFD and resolved to its satisfaction.

   3.2) Having a business or family relationship with a member of the Contracting Authority's staff involved in the selection process or in monitoring the resulting Contract, unless the resulting conflict has been brought to the attention of AFD and resolved to its satisfaction;

   3.3) Controlling or being controlled by another bidder, being under the control of the same company as another bidder, receiving from another bidder or awarding to another bidder directly or indirectly any subsidies, having the same legal representative as another bidder, having direct or indirect contacts with another bidder enabling us to have and give access to information contained in our respective tenders or proposals, to influence them, or to influence the decisions of the Contracting Authority;

   3.4) Being engaged for a consultancy assignment which, by its nature, is likely to be incompatible with our missions on behalf of the Contracting Authority;

   3.5) In the case of a procedure for awarding a contract for works or supplies:

      ii. Prepared ourselves or were associated with a consultant who prepared specifications, plans, calculations, and other documents used in the competitive bidding process in question;

      iii. We, or any of the firms with which we are affiliated, are engaged, or are to be engaged, by the Contracting Authority to carry out the supervision or monitoring of the work under the Contract.

4. If we are a public institution or a state-owned company, we hereby certify that we have legal and financial autonomy and that we operate under commercial laws and regulations.[3]

5. We undertake to inform the Contracting Authority without delay, which will inform AFD, of any change in the situation with regard to points 2 to 4 above.

6. In connection with the award and performance of the Contract:

   6.1) We have not and will not commit any unfair maneuver (act or omission) intended to deliberately deceive others, intentionally conceal matters from them, surprise or vitiate their consent or cause them to circumvent legal or regulatory obligations, and/or violate their internal rules in order to obtain an illegitimate benefit.

   6.2) We have not and will not commit any unfair maneuver (action or omission) contrary to our legal or regulatory obligations and/or our internal rules in order to obtain an illegitimate benefit.

   6.3) We have not promised, offered, or granted, and will not promise, offer, or grant, directly or indirectly, to (i) any person holding a legislative, executive, administrative, or judicial office in the State of the Contracting Authority, whether

[3] Delete this article if the contract is entered into with a state-owned company without competitive bidding.

appointed or elected, whether permanent or not, whether paid or unpaid, and whatever their level of authority, (ii) any other person who performs a public function, including for a public institution or state-owned company, or who provides a public service, or (iii) any other person defined as a public official by the national laws of the Contracting Authority's country, an undue advantage of any kind, for himself or herself or for another person or entity, for such public official to act or refrain from acting in his or her official capacity;

6.4) We have not promised, offered or given, and we will not promise, offer or give, directly or indirectly to any person who holds an executive position in a private sector entity or works for such an entity, regardless of the nature of his or her capacity, any undue advantage of any kind, for himself or herself or another person or entity, for such person to perform or refrain from performing any act in breach of its legal, contractual, or professional obligations;

6.5) We have not and we will not engage in any practice likely to influence the contract award process to the detriment of the Contracting Authority and, in particular, in any anti-competitive practice that has the purpose or effect of preventing, restricting, or distorting competition, including by limiting access to the Contract or the free exercise of competition by other companies;

6.6) Neither we nor any of the members of our consortium or any of our subcontractors will acquire or supply equipment nor operate in any sectors under an embargo of the United Nations, European Union, or France.

6.7) We undertake to comply with, and to ensure that all our subcontractors comply with, internationally recognized environmental and social standards, including the core conventions of the International Labour Organization (ILO) and international conventions for the protection of the environment, consistent with the laws and regulations applicable in the country where the Contract is performed. We also undertake to implement the environmental and social risk mitigation measures specified in the environmental and social management plan or, where applicable, in the environmental and social impact notice provided by the Contracting Authority.

7. We, the members of our consortium and our subcontractors authorize AFD to examine the documents and records relating to the award and performance of the Contract and to submit them for verification to auditors appointed by AFD.

Name: _____ In the capacity of: External Auditor

Signature: _____

Duly empowered to sign in the name and on behalf of:[4] shareQ_____

Dated: _____

[4] In case of consortium, insert the name of the Consortium. The person signing the tender on behalf of the Bidder must attach to the tender a power of attorney from the Bidder.