**Arbeiter-Samariter-Bund (ASB)** is one of the biggest and oldest German aid and welfare organization with more than one million members. Currently, ASB has 11 foreign offices and implementing programs in more than 20 countries. ASB, through its officially registered country office in Georgia, implemented several EU, German, and US government-funded projects related to: inclusive disaster risk reduction, provision of social services, improvement of economic and livelihood conditions, resocialization of persons in conflict with the law, confidence building, as well as humanitarian assistance to IDPs, conflict-affected population and other vulnerable groups, etc.

ASB Georgia is pleased to announce a tender with the purpose of selection an audit company that will deliver the services outlined in the Terms of Reference below:

The Cash & Care project was implemented to support conflict-affected Ukrainian refugees residing in Georgia following the escalation of the war in Ukraine. The project focused on addressing immediate basic needs while also responding to longer-term psychosocial challenges resulting from prolonged displacement. Through the provision of multipurpose cash assistance, vulnerable households were enabled to meet essential needs such as food, housing, and hygiene with dignity and flexibility. In parallel, Cash-for-Work activities engaged Hresnics, traditional Ukrainian social assistants, to provide community-based social support. The project also delivered individual and group psychosocial support services to address stress, trauma, and emotional distress among beneficiaries.

**Project Number: GEO2406**

**Project Title: CASH & CARE : HUMANITARIAN ASSISTANCE FOR CONFLICT-AFFECTED PEOPLE (UKRAINIANS WHO FLED TO GEORGIA) THROUGH MPC. CFW, PSS ACTIVTIES**

**Donor: Aktion Deutschland Hilft**

**Project period: 01/01/2025 – 31/12/2025**

By agreeing these ToR the Auditor confirms that he/she meets at least one of the following conditions:

* The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
* The Auditor and/or the firm is a member of a national accounting or auditing body or institution. Although this organisation is not member of the IFAC, the Auditor commits him/herself to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
* The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in an EU member state in accordance with the principles of public oversight set out in Directive 2006/43/EC of the European Parliament and of the Council (this applies to auditors and audit firms based in an EU Member State[[1]](#footnote-1)).
* The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in a third country and this register is subject to principles of public oversight as set out in the legislation of the country concerned (this applies to auditors and audit firms based in a third country).

## Subject of the Engagement

The subject of this engagement is the Final Financial Audit of the **GEO2406, CASH & CARE : HUMANITARIAN ASSISTANCE FOR CONFLICT-AFFECTED PEOPLE (UKRAINIANS WHO FLED TO GEORGIA) THROUGH MPC. CFW, PSS ACTIVTIES, (01/01/2025 – 31/12/2025).**

Number of the project transaction – 10400 Transactions.

## Main objectives of the Audit

The audit must ensure that

* the expenditure is reasonably covered by the original supporting documents and has been accurately accounted for,
* the expenditure was instructed during the project period
* the expenditure for the project has been duly approved
* the procedures used to convert local currencies into EURO comply with the usual standards for accounting practices, and
* the expenditure is suitable to contribute to the achievement of the project objective

## Standards and Ethics

The Auditor shall undertake this engagement in accordance with:

* The submitting MOs demonstrate that the selected auditor is a recognised auditor in terms of generally accepted auditing standards (GAAS) and is a member of a recognised international organisation in the audit field (e.g. International Federation of Accountants IFAC) and has knowledge of audit procedures in the non-profit sector.
* the International Standard on Related Services (‘ISRS’) 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC;
* the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC’s International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the Auditor is independent from the Beneficiary(ies) and complies with the independence requirements of the IFAC Code of Ethics for Professional Accountants.
* the audit methods and techniques to be applied must comply with international auditing
* standards (ISA) or IDW auditing standards (IDW PS, IDW AuS)
* Final report must be presented in English

## Procedures, Evidence and Documentation

The Auditor plans the work so that an effective expenditure verification can be performed. The Auditor uses the evidence obtained from these procedures as the basis for the report of factual findings. The Auditor documents matters which are important in providing evidence to support the report of factual findings, and evidence that the work was carried out in accordance with ISRS 4400 and these ToR.

Annexes:

Ukraine\_Kampagne 4110 ARD\_ASB Deutschland\_Budget Cash and Care\_final

Ukraine\_Kampagne 4110 ARD\_ASB Deutschland\_Logframe Cash and Care\_final

**Application Process**

Interested candidates are kindly requested to submit the offers containing the following:

* Company details
* Conducted audits (experience with details)
* Final price with VAT in Euro
* Time plan for Audit

During the tendering process questions can be sent for clarification to the email provided as per below:

[s.charkhalashvili@asb.ge](mailto:s.charkhalashvili@asb.ge)

Attn: Shota Charkhalashvili

Candidates are kindly requested to apply only via post or by currier service, with closed envelope the following address: 2 Viktor Dolidze Street (26 May Square) II Floor, Tbilisi 0171, Georgia claiming “**Offer for the Audit service**” Attn: Finance Department not later **than January 30th**, 2026.

+995 551 709 990

Electronic applications will not be accepted and only short-listed applicants will be contacted.

1. [↑](#footnote-ref-1)