

Women's Empowerment through GBV Services (WEGS) Project

Terms of Reference

CONTRACTING OF AUDIT SERVICES

MD-AGC-501005-CS-CQS

INTRODUCTION AND BACKGROUND

Moldova's economic recovery in 2024 is encouraging but occurs amid significant challenges. The impacts of Russia's invasion of Ukraine, energy disruptions, and political instability continue to strain the country's development. Structural reforms—particularly in justice and anti-corruption—are critical for Moldova's EU accession and medium-term prospects. Poverty remains widespread, especially in rural areas, and traditional poverty-reduction tools like remittances and social assistance are less effective, highlighting the urgent need for employment-based solutions. Low labor force participation and high NEET rates among youth further weaken Moldova's labor market.

The war in Ukraine caused a 5.6% GDP contraction in 2022 and intensified vulnerabilities for low-income and marginalized groups. Moldova now hosts 100,000–150,000 Ukrainian refugees, mostly women and children, many of whom face heightened risks of gender-based violence (GBV), economic hardship, and social exclusion. Moldova already has among the highest rates of domestic violence and human trafficking in the region. Despite some efforts, national GBV response systems remain fragmented and underfunded, with few shelters, limited social services, and insufficient long-term support for survivors, particularly in housing and economic empowerment.

To address these gaps, the *Women's Empowerment through GBV Services (WEGS)* Project, financed by the Japan Social Development Fund through the World Bank and implemented by AO Gender-Centru in partnership with AVE Copiii and national stakeholders, introduces a pilot model that delivers integrated, survivor-centered services in four target regions of Moldova: Chişinău, Bălţi, Cahul, and Ştefan Vodă.

WEGS aims to improve access to integrated, specialized services for gender-based violence (GBV) survivors and support their economic empowerment, while enhancing government and NGO capacity to address GBV in selected Moldovan communities.

PROJECT DESCRIPTION

Component 1: Empowering Women Survivors, including Refugees, through Improved GBV Response Services and Case Management (\$2,086,255)

Subcomponent 1.1. Emergency Assistance: This subcomponent offers 300 gender-based violence (GBV) survivors and their children immediate safety through shelter and transitional housing, along with comprehensive psychosocial, legal, medical, and social assistance tailored to individual needs. Additionally, survivors will gain access to legal representation and participate in personal development and job-readiness programs.

Subcomponent 1.2 Economic Empowerment Option 1: This subcomponent provides vocational training and assisted employment services for survivors with no prior professional qualifications, enabling access to wage employment in local markets.

Subcomponent 1.3 Economic Empowerment Option 2: This subcomponent will support survivors who complete development and business training with viable business plans to receive tools and support to launch sustainable self-employment or micro-enterprises.

Component 2: Strengthening the Institutional Mechanism for Combating GBV (\$ 215,850)

Subcomponent 2.1 Capacity building on the GBV survivor-centered approach and case management: This subcomponent aims at strengthening the capacity of national and local agencies involved in the gender-based violence (GBV) response mechanism, including the National Employment Agency (NEA) and the National Agency for Preventing and Combating Domestic Violence (ANPCV), through comprehensive training for over 200 specialists and the development of a GBV case-management "Snapshot" handbook.

Subcomponent 2.2 Prevention outreach and awareness raising about GBV and about GBV services: This subcomponent aims at implementing a strategic approach to GBV prevention through customized capacity building for specialists and community awareness campaigns, utilizing channels such as educational sessions in partnership with the National Association of Librarians for over 800 students and adults, and developing radio, TV, and social media informational spots about GBV and available support services.

Component 3: Project Management and Administration, M&E, and Knowledge Dissemination (\$452,195)

Subcomponent 3.1. Project Management and Administration: This subcomponent aims at ensuring robust project management and administration through annual planning, financial oversight, procurement, and comprehensive monitoring and evaluation, all coordinated by Gender Centru, and bolstered by the guidance and external supervision of a multi-stakeholder Steering Committee that will meet semi-annually.

Subcomponent 3.2 Monitoring and Evaluation (M&E): This subcomponent aims at establishing a robust monitoring and evaluation system to meticulously track GBV cases, analyze beneficiary progress, and generate "project learning" to identify effective strategies and address weaknesses in service provision, all while rigorously adhering to data protection protocols.

Subcomponent 3.3 Knowledge Dissemination: This subcomponent aims at disseminating knowledge and best practices through a variety of channels, including training for government and NGO specialists, awareness-raising sessions for students and adults via the National Association of Librarians, broadcasting radio and TV spots about GBV services, and developing guidance notes based on project evaluation and case management analysis.

OBJECTIVE

The objective of the audit of the project financial statement is to enable the auditor to express a professional opinion on the project's financial position starting with 1 June 2025 till 31 December 2025, as reflected in the Reporting section. The project's books of account provide the basis for preparation of the financial statement and are established to reflect the financial transactions in respect of the project.

Responsibility for preparation of financial statement

The project's management is responsible for the preparation of financial statement, including the maintenance of adequate accounting records and internal controls, the selection and application of accounting policies, the safeguarding of the assets of the project, and adequate disclosure. As part of the audit process, the auditor will request from management written confirmation concerning representations made to us in connection with the audit.

Scope

The audit will be conducted in accordance with [International Standards on Auditing](#). Those Standards require that the auditor plans and performs the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In complying with International Standards on Auditing, the auditor is expected to pay particular attention to the following matters, including special considerations for public sector entities:

- (a) In planning and performing the audit to reduce audit risk to an acceptably low level, the auditor should consider the risks of material misstatements in the financial statements due to fraud, as required by [International Standard on Auditing 240: The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements](#).
- (b) When designing and performing audit procedures and in evaluating and reporting the results thereof, the auditor should recognize that noncompliance by the entity with laws and regulations may materially affect the financial statements, as required by [International Standard on Auditing 250: Consideration of Laws and Regulations in an Audit of Financial Statements](#).
- (c) The auditor should communicate audit matters of governance interest arising from the audit of financial statements to those charged with governance of an entity, as required by [International Standard on Auditing 260: Communication with those Charged with Governance](#).
- (d) The auditor should appropriately communicate to those charged with governance and to management any deficiencies in internal control that the auditor has identified in an audit of financial statements, as required by [International Standard on Auditing 265: Communicating Deficiencies in Internal Control to Those Charged with Governance and Management](#).
- (e) To reduce audit risk to an acceptably low level, the auditor should determine overall responses to assessed risks at the financial statement level, and should design and perform further audit procedures to respond to assessed risks at the assertion level, as required by [International Standard on Auditing 330: The Auditor's Responses to Assessed Risks](#).
- (f) When certain aspects of an entity's operations are performed by a third-party service provider, the auditor is expected to include an understanding and assessment of the internal control environment of the service provider during the

audit process, as required by [International Standard on Auditing 402: Audit Considerations Relating to an Entity Using a Service Organization](#).

- (g) As part of the audit process, the auditor is expected to obtain written representations from management and, where appropriate, those charged with governance, as required by [International Standard on Auditing 580: Written Representations](#).
- (h) When the external auditor decides to use the work of an entity's internal audit function to modify the nature or timing, or reduce the extent, of audit procedures to be performed directly by the external auditor, the determination shall be in accordance with [International Standard on Auditing 610: Using the Work of Internal Auditors](#).
- (i) In determining whether to use the work of an auditor's expert or the extent to which the work of an auditor's expert is adequate for audit purposes, the determination shall be made in accordance with [International Standard on Auditing 620: Using the Work of an Auditor's Expert](#).

In evidencing compliance with agreed project financing arrangements, the auditor is expected to carry out tests to confirm that:

- (a) All external funds have been used in accordance with the conditions of the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided. Relevant financing agreements include [*Loan/Credit Agreements*].
- (b) Counterpart funds have been provided and used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (c) Goods, works, and services financed have been procured in accordance with relevant financing agreements,¹ including specific provisions of the [World Bank Procurement Framework](#).
- (d) All necessary supporting documents, records, and accounts have been maintained in respect of all project activities, including expenditures reported using Statements of Expenditure (SOE) or Interim Unaudited Financial Statements (IFS) methods of reporting. The auditor is expected to verify that respective reports issued during the period were in agreement with the underlying books of account.

Project financial statements

¹ Depending on the complexity of procurement activities, the auditor may consider involving technical experts during the audit engagement. When such experts are involved, the auditor is expected to comply with provisions of [International Standard on Auditing 620: Using the Work of an Expert](#). Consideration of using of the work of experts should be brought to the early attention of the borrower and the World Bank for mutual agreement and appropriate guidance.

The auditor should verify that the financial statements have been prepared in accordance generally acceptable accounting principles and practices and relevant guidelines of World Bank. The financial statements should include:

- (a) A statement of financial position;
- (b) A summary of funds received from the World Bank, other financiers and counterpart contributions from the borrower, all presented separately;
- (c) A summary of expenditures paid, presented under project account headings and main categories of expenditures;
- (d) Additional disclosures in explanatory notes, including details of statements of expenditures (SOE) supporting Withdrawal Applications submitted during the period, a reconciliation of movements on the Designated Account, and a statement of fund balances].
- (e) When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget column in the financial statements; and
- (f) Notes, comprising a summary of significant accounting policies and other explanatory notes.

Review of Statements of Expenditure and Interim Unaudited Financial Statements

The auditor is required to audit all SOE/IFS submitted to the World Bank in support of requests for periodic replenishment of the project designated account(s). Expenditures should be examined for eligibility based on criteria defined in the terms of the financing agreement and detailed in the Project Appraisal Document. The auditor should report any ineligible expenditures identified as having been included in withdrawal applications and reimbursed.

AUDIT REPORTS

Audit opinion

The auditor will issue an audit opinion on the financial statements. The auditor's opinion shall be based on an evaluation of the conclusions drawn from the audit evidence obtained and shall be expressed clearly through a written report that also describes the basis for that opinion. The audit report shall be prepared in accordance with [International Standard on Auditing 700: Forming an Opinion and Reporting on Financial Statements](#).

A modified audit opinion shall be rendered in the financial statements when the auditor concludes, on the basis of the audit evidence obtained, that the financial statements as a whole are not free from material misstatement; or the auditor is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. Modified audit opinions shall be in accordance with [International Standard on Auditing 705: Modifications to the Opinion in the Independent Auditor's Report](#).

The auditor will include emphasis of matter paragraphs or other matter paragraphs in the audit opinion where the auditor, having formed an opinion on the financial statements, seeks to draw users' attention, when in the auditor's judgment it is necessary to do so, by way of clear additional communication in the auditor's report. The paragraphs will refer to either a matter

that, although appropriately presented or disclosed in the financial statements, is of such importance that it is fundamental to users' understanding of the financial statements; or as appropriate, any other matter that is relevant to users' understanding of the audit, the auditor's responsibilities, or the auditor's report. This form of opinion will be presented in accordance with [International Standard on Auditing 706: Emphasis of Matter Paragraphs or Other Matter Paragraphs in the Independent Auditor's Report](#).

Other audit reports

In addition to the audit opinion, the auditor will also, either in the audit report or in the report to management:

- (g) provide comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- (h) identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement;
- (i) report on instances of noncompliance with the terms of the financial agreement(s);
- (j) quantify and report expenditures that are considered to be ineligible and either paid out of the designated account(s) or claimed from the World Bank;
- (k) communicate matters that have come to attention during the audit that might have a significant impact on the implementation of the project;
- (l) draw to the borrower's attention any other matters that the auditor considers pertinent; and
- (m) responses from management, including implemented and proposed remedial actions.

The auditor's opinion on the financial statements and management letter should be received by the Bank no later than six months from the end of the audited fiscal year or other audited period as may be agreed with the Bank.

GENERAL

The auditor is entitled to unlimited access to all information and explanations considered necessary to facilitate the audit, including legal documents, project preparation and supervision reports, reports of reviews and investigations, correspondences, and credit account information. The auditor may also seek written confirmation of amounts disbursed and outstanding in the Bank records.

The auditor is encouraged to meet and discuss audit-related matters, including input to the audit plan, with the World Bank project task team.

It is highly desirable that the auditor reviews the Bank's financial reporting and auditing requirements contained in Operational Policies [OP 10.00 Investment Project Financing](#); [Bank Policy: Program for Results Financing](#); [OP 8.60 Development Policy Lending](#). The auditor should also be familiar with the Bank's [Disbursement Guidelines for Investment Project Financing \(February 2017\)](#); and [Procurement Regulations for IPF Borrowers, dates September 2023](#).

The auditor should consider that World Bank project working papers may be subject to review by authorized Bank personnel.

REPORTING

The financial statement, including the audit opinion and management letter, should be received by the Project Implementation Agency (PIA), no later than:

- 15 June 2026 – for the period starting on 1 June 2025 and ending on 31 December 2025.

The Project Implementation Agency shall then promptly submit to the Bank two copies of the audited project financial statements (including the audit opinion) and the management letter.

The audit reports and management letters shall be submitted to the Bank no later than:

- 30 June 2026 – for the period starting on 1 June 2025 and ending on 31 December 2025.

QUALIFICATION REQUIREMENTS

To provide the audit services, the audit firm must have at least five (5) years of experience in auditing complex entities, based on International Accounting Standards (IAS) and International Standards on Auditing (ISA), and preferably internationally financed projects for which procurement and disbursement followed specific regulations. In this regard, the auditor is expected to provide appropriate references. Experience in auditing projects financed by the World Bank and/or the EU will be considered an advantage.

The audit firm should have an affiliation (i.e., be a member) of an accounting association that is a member of the International Federation of Accountants (IFAC).

The firm is advised to make available for the audits a team composed of at least one (1) expert/auditor, with an estimated effort of one (1) person-month per expert per report.

The expert(s) shall meet the following requirements in terms of skills and expertise:

- higher education in finance, accounting, economics, or equivalent;
- national and/or international professional certification in accounting and auditing;
- at least five (5) years of audit experience based on IAS and ISA, including public sector entities and IFI-financed projects;
- experience in auditing internationally financed projects, including experience with World Bank-financed projects;
- knowledge of Romanian and English.

In addition, the auditors should be familiar with the applicable national tax legislation.

DURATION, WORKING CONDITIONS, AND LOCATION

The duration of the contract is set at up to 4 (four) months. The Auditor will work both in the field and at the office. The Consultant is expected to commence the assignment in April 2026 and continue until the July 2026.

The audit services are expected to be provided at the PIA premises for at least one (1) week for each audited year. The auditors shall prepare an audit plan and discuss it with the PIA.