

Agreed-Upon Procedures Agreement on Consultancy Agreement no. [click here to write the number](#)

between:

Audit Firm:	
Contact person:	
E-mail:	
Address:	
P.O. Box:	

and

Consultant:	
Contact person:	
E-mail:	
Address:	
P.O. Box:	

and

EWDE e.V.	Evangelisches Werk für Diakonie und Entwicklung e. V. für Brot für die Welt
Address:	Caroline Michaelis Straße 1; 10115 Berlin
Contact person:	
E-mail:	

The subject of this tripartite contract is the review of

- the consultancy services of the consultant commissioned by EWDE/Brot für die Welt to carry out certain consultancy services for project partners of EWDE/Brot für die Welt (Annex 1)
- and its compliance with EWDE/Brot für die Welt's terms of payment when preparing invoices (Annexes 2 and 3)

by an auditing firm.

This agreement defines the principles and obligations according to which the Audit Firm will conduct its agreed-upon procedures engagement of the Consultant, and lists the duties of the Audit Firm, of the Consultant and of EWDE/Brot für die Welt.

The report will only be accepted when prepared in format and procedure on basis of ISRS 4400

Link: <https://www.iaasb.org/publications/international-standard-related-services-isrs-4400-revised>

Contents:

1. Duties of the Consultant
2. Duties of the Audit Firm
3. Duties of EWDE/Brot für die Welt
4. Precedence
5. Agreement term and costs
- 6.. Termination of the agreement
7. Final provisions

1. Duties of the Consultant

The Consultant shall:

1.1 Execute the contract award to the auditing firm.

1.2

Provide the Audit Firm with a copy of the Consultancy Agreement no. [click here](#) to write the number, including the Terms and Conditions for Payment of EWDE/Brot für die Welt (Enclosures 1 and 2).

1.3

Prepare the invoice for the consultancies incl. reimbursable costs and provide it to the Audit Firm together with a voucher list (Enclosure 5), all related subsidiary supporting documents and records. The invoice and the expenditure report must be issued in EUR.

1.4

Provide all further information and explanations required by the Audit Firm for the purposes of the review.

1.5

Pay the Audit Firm's fee according to section 5.2 for completing this assignment.

2. Duties of the Audit Firm

2.1 Accreditation

The Audit Firm shall produce evidence to the Consultant in appropriate form of its authorisation or registration as an independent audit firm. A copy of this evidence will be provided to EWDE/Brot für die Welt.

2.2 Subject of the service

2.2.1

The audit firm will issue an Agreed-Upon Procedures report on the Consultant's compliance with the Consultancy Agreement (Enclosure 1) and the "Terms and Conditions for Payment" of EWDE/Brot für die Welt (Enclosure 2) in the preparation of invoices issued to EWDE/Brot für die Welt. The format of the report must comply with that prescribed by International Standards on Related Services (ISRS) 4400 and defined in 2.2.4.(Enclosure 3 and 4)

2.2.2

The report is to be addressed to the Consultant and EWDE/Brot für die Welt and shall be sent in duplicate to the Consultant, who will provide one original copy to EWDE/Brot für die Welt. In addition, the Audit Firm will, on completion of the assignment, send direct to EWDE/Brot für die Welt a pdf copy of their report and the related invoice and supporting documentation.

2.2.3

The Audit Firm shall ensure that the invoice to which the report refers is clearly identified in their report, and shall attach a copy of the invoice to the report.

2.2.4

The Audit Firm shall report all exceptions from compliance with the specifications in Enclosures 1, 2 and 3, explaining in full the nature of the non-compliance, and including a description of any limitations or restrictions that prevent compliance by the Consultant. If there are no exceptions, this shall be reported by the Audit Firm.

2.3 Nature and scope of the assignment

The Audit Firm shall plan and conduct the assignment in compliance with the International Standard on Related Services (ISRS) 4400 as applied in the country in which the Consultant has its head office. Should the ISRS not be adopted in this country, the Audit Firm shall ensure that the assignment team has been trained to perform the assignment in compliance with the international standard.

The assignment is to be planned so as to provide sufficient, appropriate evidence to support the report required under ISRS 4400.

The Audit Firm shall confirm that **all** costs charged to Consultancy Agreement no. [click here to write the number](#) comply with the requirements of EWDE/Brot für die Welt as set out in the document *Agreed Upon Procedures detailed findings report template*, provided to the Audit Firm by EWDE/Brot für die Welt (Enclosure 3 of this agreement).

2.4 Storage and surrender of the Consultant's documents

2.4.1 The Audit Firm undertakes to retain and store all files and documents prepared in connection with the performance of the assignment for 10 years after the end date of the Consultancy Contract, including correspondence exchanged about the assignment, securely and to protect the same from unauthorised access by third parties.

2.4.2 All original documents belonging to the Consultant, which the Audit Firm has received by reason of its activities for this assignment, either from them or for them, are to be returned following the end of the assignment.

2.5 Audit files

Upon request, the Audit Firm shall make the Agreed-Upon Procedures assignment files available to EWDE/Brot für die Welt for the purpose of *cold file review*.

2.6 Ethical principles

When performing the assignment, the Audit Firm shall observe all statutory provisions as well as the International Code of Ethics for Professional Accountants (IESBA). In particular, it shall refrain from any action that may give rise to liability for bribery, venality, corruption, fraud, money laundering, terrorism, sexual harassment and other human rights violations or that may lead to a conflict of interest.

3. Duties of EWDE/Brot für die Welt

3.1 EWDE/Brot für die Welt shall notify the Contractor and the Audit Firm of any objections to the Agreed-Upon Procedures report after the receipt of the documents.

3.2 EWDE/Brot für die Welt shall respond to any questions or matters arising from the Agreed-Upon Procedures assignment which may be raised or put forward by either the Audit Firm or the Contractor promptly.

4. Precedence

4.1 If there is any conflict between this agreement and the Audit Firm's own engagement letter, this agreement shall take precedence.

4.2 Should any of the provisions of this agreement conflict with the law of the relevant country, the latter shall take precedence over this agreement. The legal validity of the remaining provisions of this agreement shall not be affected thereby.

5. Agreement term and costs

5.1

This agreement shall commence upon signature by the Consultant and the Audit Firm and ends after submission of the report on the final invoice issued in accordance with Consultancy Agreement no. [click here to write the number](#), unless it has previously been terminated by any party under section 4.

5.2

☐

In return for its activities, the Audit Firm will receive a net fee of amount/ currency; plus the applicable statutory taxes, which, as a basic principle, is to be remitted by the Audit Firm.

or

☐

The Audit Firm will receive a net fee of amount/currency per hour for the services actually rendered; plus the applicable statutory taxes, which, as a basic principle, is to be remitted by the Audit Firm.

The Consultant will pay remuneration up to the following maximum limit (net) of: amount/ currency .

5.3

Insofar as the Audit Firm is under a duty to charge VAT, GST or any similar sales tax, the Audit Firm will issue their invoice in accordance with the statutory provisions and show the tax separately in that invoice.

5.4

All claims of the Audit Firm will be fully compensated with the fee.

6. Termination of the agreement

This agreement may be terminated by either of the parties hereto observing a period of notice of 6 weeks to expire at the end of a month. Notice of termination must be given in written form.

The agreement may be terminated at any time for valid reasons. A valid reason exists in particular but not exclusively where:

- a) the Audit Firm fails to comply with its legal and other obligations under this agreement or any further agreement;
- b) the pre-conditions required by the agreement cease to be met;
- c) insolvency proceedings are pending or have been instituted or opened against the Audit Firm; in this respect, the Audit Firm must inform EWDE/Brot für die Welt immediately;
- d) the behaviour of the Audit Firm is liable to damage the image or the reputation of the Consultant and/or the EWDE/Brot für die Welt.

In this case, the Consultant will cease further payments and demand the return of fees already transferred in excess of the value of the services actually provided.

7. Final provisions

No verbal ancillary agreements have been made.

Amendments and additions to this agreement must be in writing to have legal force.

This agreement is governed by and shall be construed in accordance with the laws of [click here to insert governing law](#).

The parties hereby agree that any litigation arising under this agreement will be brought exclusively under the jurisdiction of [click here to insert the country of legal jurisdiction](#).

Consultant:

.....
Place, date, name and signature of the legal/authorised representative

Audit Firm:

.....
Place, date, name and signature of the legal/authorised representative

Evangelisches Werk für Diakonie und Entwicklung e. V. for Brot für die Welt:

.....
Place, date, name, Head of unit Referat

.....
Place, date, name Head of department Abteilung

Enclosures

- Enclosure 1: Consultancy Agreement between the Consultant and Evangelisches Werk für Diakonie und Entwicklung e. V. for Brot für die Welt no. [click here to write the number](#)
- Enclosure 2: “Terms and Conditions for Payment” of EWDE/Brot für die Welt
- Enclosure 3: Agreed upon Procedures ISRS 4400 Detailed Findings Report template
- Enclosure 4: Template Agreed upon Procedures report
- Enclosure 5: Sample receipt list