**Annex 1 to the ToR for the Auditors**

**Financial information to be prepared by Caritas Moldova before the start of the audit**

1. List of Incomes and expenses related to EA 04/2022:
   * + Total income listed by donor
     + Table of transfers & currency conversions.
     + Expenses/costs presented by month and by budget line
2. Balance sheet at the end of the period (complete as applicable)
3. Consolidated financial report at the end of the period (complete as applicable) against the last budget approved
4. List of project staff working on the EA and percentages dedicated to working on the EA
5. List of equipment bought through the EA
6. A consolidated table of stock procurement, distribution and closing balance
7. Bank accounts statements at the beginning (complete as appropriate) and to the end of the period (complete as appropriate)
8. Monthly bank reconciliations as available
9. Cash flow statement

Note: the project holder (national Caritas) is invited to share the draft audit report with the Emergency Response Officer in charge at CI prior to finalization. The Emergency Response Team’s experience of screening of Emergency Appeal financial reports and audit since 2008 has demonstrated that on occasion, there are still a number of errors/discrepancies that need to be worked out before an EA is closed (based on complete and accurate financial and external audit reports). This usually entails additional work on the part of the national Caritas, CI and the auditors, added expense and further delay in closing the EA in question. For these reasons, the ERT believes it would be beneficial to receive the draft audit report and would offer this as an optional service for the national Caritas.