

INFORMATION: Below you will find a non-binding sample contract that can be used to commission auditors in accordance with the Consultancy Agreement. The sample contract may need to be supplemented, especially with regard to the specific national regulations to be applied. Brot für die Welt (Bread for the world) cannot assume any liability for the sample contract.
Please delete this text before creating the agreement.

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:	

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 and of the Consultant.

This agreement is in respect of verification by the Audit Firm that the Consultant has complied with the Consultancy Agreement (Enclosure 1) between the Consultant and the client of the Consultant, Evangelisches Werk für Diakonie und Entwicklung e. V. (hereinafter Brot für die Welt (Bread for the World)), and with the Terms and Conditions for Payment of Brot für die Welt (Enclosure 2) in issuing invoices to be paid by Brot für die Welt. A copy of this agreement will be provided to Brot für die Welt.

Contents:

1. Duties of the Consultant
2. Duties of the Audit Firm
3. Agreement term and costs (incl. voucher list)
4. Termination of the agreement
5. Final provisions

1. Duties of the Consultant

The Consultant shall:

1.1

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 Brot für die Welt (Enclosures 1 and 2).

1.2

Prepare the invoice and provides it to the Audit Firm together with a voucher list, all related subsidiary supporting documents and records.

1.3

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

1.4

Pay the Audit Firm's fee according to section 3.2 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 Brot für die Welt.

2.2 Aim of the assignment

2.2.1

The aim of the assignment is the issue of a report on the Consultant's compliance with the Consultancy Agreement (Enclosure 1) and the "Terms and Conditions for Payment" of Brot für die Welt (Enclosure 2) in the preparation of invoices issued to 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, including a voucher list.

2.2.2

The report shall be sent in duplicate and is to be addressed to the Consultant, who will provide one original copy to Brot für die Welt.

2.2.3

The Audit Firm shall ensure that the invoice to which the report refers is clearly identified, 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 and 2, 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 Standards on Related Services (ISRS) 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 Standards.

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](#):

- are supported by valid, original invoices/receipts and/or other records and documentation and
- are charged wholly in accordance with the provisions of the Consultancy Agreement and the "Terms and Conditions for Payment" of Brot für die Welt.

2.4 Storage and surrender of the Consultant's documents

The Audit Firm undertakes to store original documents submitted to it in connection with the performance of the assignment and those prepared by itself for 10 years, as well as correspondence exchanged about the assignment, securely and to protect the same from unauthorised access by third parties.

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

3. Agreement term and costs

3.1

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. xxx, unless it has previously been terminated by any party under section 4.

3.2

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): (amount/currency).

3.3

Insofar as the Audit Firm is under a duty to remit taxes, the Audit Firm will issue the invoice in accordance with the statutory provisions and show the taxes separately in the invoice.

3.4

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

4. 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 obligations under this agreement or any further agreement - including legal obligations;
- b) the prerequisites for the conclusion of the agreement have subsequently lapsed;
- c) insolvency proceedings are pending or have been instituted or opened against the Audit Firm; in this respect, the Audit Firm is under an obligation to give corresponding notification;
- d) the behaviour of the Audit Firm is liable to damage the image or the reputation of the Consultant and/or the Financing Partner.

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.

5. Final provisions

No verbal ancillary agreements have been made.

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

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

The two parties hereby agree that any litigation arising under this agreement will be brought and venued exclusively in [click here to insert legal venue](#).

Consultant:

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

Audit Firm:

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

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 Brot für die Welt