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**Volunteer Assignment Scope of Work**

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| **Summary Information** | |
| **Assignment Code** | **SL31** |
| Country | Sierra Leone |
| Country Project | Horticulture Project |
| Host Organization | Fresh Salone |
| Assignment Title | Financial and Audit Assistance |
| Assignment Preferred Dates | mid-January 2018 or ASAP |
| Objectives of the Assignment | To assist Fresh Salone in audit preparedness |
| Desired Volunteer Skill/Expertise | Accounting, finance |

# BACKGROUND

Catholic Relief Services Sierra Leone Country Program, in partnership with Fresh Salone and West Africa Rice Company is implementing USAID-funded Feed the Future Sierra Leone Entrepreneurial Agriculture for Improved Nutrition activity which is scheduled to end in 2018. The goal of this five-year initiative was to improve the agricultural and food security situation of Sierra Leone’s population by sustainably reducing rural poverty and improving nutrition through the integration of agriculture and nutrition interventions. This goal was supported by two Intermediate Results which fosters drivers of economic growth through value chain development and improved nutritional status of at least 30,000 farming households (180,000 people) across all the 11 Chiefdoms of Tonkolili District. The first Intermediate Result is IR 1: Increased incomes led by strategic value chain investments, and; the second Intermediate Result is IR2: Improved nutritional status, especially among women and children.

Now that the activity is ending in May 2018 instead of September 2021, the goals of FY18 is on one hand to ensure the return on investment made in satellite (rice and maize) and demo farms (horticulture) in FY17 is as high as possible and on the other hand to sustainably hand over as well as possible the demo farm operations to the Agri-Business Centers. During FY18 the activity will focus on IR1 and not on IR2.

IR1 is supported by two components: 1) improving agricultural productivity and post-harvest technologies of rice maize and horticulture crops and 2) expanding market access.

The Feed the Future activity consortium works very closely with other Feed the Future implementing partners, like Africa Lead (DAI), Feed the Future Sierra Leone Scaling up Aquaculture Production activity (World Fish), SPRING and with Peace Corps, Tonkolili District council; Ministry of Agriculture, Forestry and Food Security (MAFFS) and the Ministry of Health and Sanitation at national and district levels. The collaboration will result in capacity building of government officials and extension agents, Agri-Business Center staff and leadership.

**About the Host Organization – Fresh Salone**

Fresh Salone Ltd was established in 2013 to respond to the lack of improved agricultural inputs in Sierra Leone, and the low harvest yields of smallholder farmers. The modern agricultural technologies that Fresh Salone currently trains on produce higher yields on smaller spaces and add more harvests per season with early maturing high yielding varieties. Increased vegetable production encourages competition and innovation, decreases crop prices, and facilitates opportunities for value addition through post-harvest processing.

Fresh Salone works with Government Institutions, NGO’s, FAO, IFAD, companies and private farmers, consulting and implementing modern farms and projects to empower youth and women in agribusiness and improved technologies. The company specializes in horticulture vegetables, greenhouse crops, tree crops, nurseries, drip irrigation and water infrastructure, and farm planning. We believe that when the farmers of Sierra Leone learn to utilize improved agricultural inputs and treat their farming as a business and not as a means of subsistence, they will be able to yield more harvest and produce more profit, enabling them to expand in a more efficient and sustainable way.

Our training curriculum includes complete crop and agribusiness management with data recording and profitability calculations for yields per square meter for each crop, encouraging comparison and improvement after every harvest. All of our methods are based on GLOBAL-GAP standards, and all of our products are GLOBAL-GAP and EKO-TEK certified, which means crops can be consumed without any risk to health and are at export quality standard.

Fresh Salone also provides training in post-harvest practices and processing, to mitigate crop loss and create value addition for agricultural ventures, creating employment for many indirect businesses (e.g., trading, packaging, transport, food preparation, food processing, marketing, agro-input suppliers, manure production, and animal feed production).

# ISSUE DESCRIPTION

Fresh Salone has employed personnel tasked with financial and administrative duties since inception; however, the company has recently undergone personnel turnover without the attendant transfer of institutional knowledge on the accounting practices applied from 2013-2016. Fresh Salone underwent an audit by KPMG for 2013, 2014 and 2015, yet recent technical assistance from a different Freetown-based accounting firm reveals the need for additional review and assistance with audit preparedness. Fresh Salone requires assistance from an experienced account/auditor familiar with bookkeeping in a less-digitized environment. The company uses Quickbooks but also maintains many of its financials in hard copy. Fresh Salone has employed a rigorous system of recording and organizing all financials associated with the Feed the Future activity, but would greatly benefit from assistance in translating these practices to the private side of its business, including training for the financial/administrative assistant on how to maintain donor-funded and private accounting records in tandem.

# OBJECTIVE OF THE ASSIGNMENT

The objective of this assignment is to provide technical assistance and training to Fresh Salone on financial management and audit preparedness. Specifically, during this technical assistance assignment, the volunteer will execute the following training activities:

# Assess Fresh Salone’s current financial system and review the 2013, 2014 and 2015 audit reports;

# Identify recommendations to improve its financial system, including how best to maintain records in hard and soft copy;

# Ensure the admin/financial head is comfortable performing monthly/quarterly/annual financial reporting, profit and loss calculations, etc.;

# Assist the company in preparing for an audit of its 2016 and 2017 financials.

# HOST CONTRIBUTION

Fresh Salone will provide office space, any supplies needed, and whatever materials are required for the F2F volunteer to successfully accomplish the scope.

# ANTICIPATED RESULTS FROM THE ASSIGNMENT

1. Fresh Salone’s financial records will be ready for external audit by grant/funding bodies;
2. Fresh Salone’s Administrative/Financial head will understand the basic requirements of preparedness for audits and financial reviews in responding to funding/grant opportunities and general good practice for maintaining records;
3. Fresh Salone’s Admin/Financial head and Managing Director will have a mutual understanding of how to perform profit and loss calculations.

# DELIVERABLES

1. Detailed Scope of Work for duration of assignment provided by F2F volunteer
2. Fresh Salone financial paperwork and records in place for external review
3. List of recommendations for implementation; and assistance with implementing such recommendations to the extent possible during the assignment
4. Volunteer presentation
5. Volunteer report and press release
6. Outreach event in US

# SCHEDULE OF VOLUNTEER ACTIVITIES IN SIERRA LEONE

Below is the tentative schedule:

* Travel from USA (2 days)
* Daily trips to Ogoo Farm (Fresh Salone office) to work with Admin/Financial Head and Managing Director on general Fresh Salone financial management; FtF Project Manager for Fresh Salone will be available to provide background on FtF financials (10 days)
* Travel to the USA (2 days)

# DESIRABLE VOLUNTEERS SKILLS

* Accounting and audit preparedness, particularly in environments that are not fully digitized
* Familiarity with the challenges of financial compliance in countries with weak regulatory environments and unclear guidance on labor and financial laws
* Similar volunteer assignments in Africa an added advantage
* Good writing and analytical skill as well as good communication skills

# ACCOMMODATION AND OTHER IN-COUNTRY LOGISTICS

Volunteers arriving at the airport will be taken to Freetown for accommodation. CRS will provide transport for the volunteer to Fresh Salone’ Office at Ogoo Farm.

CRS will provide the volunteer with per diem in the form of advance which will have to be cleared before departing from Sierra Leone, to cater for meals and other incidentals during the stay. For more information, please refer to the country information that will be provided.

# RECOMMENDED ASSIGNMENT PREPARATIONS

The volunteer should prepare materials for hand-outs, which can be printed at CRS office in Freetown before commencement of the assignment. Flip charts, markers, masking tapes can be obtained at CRS offices in case the volunteer wishes to make some illustrations. CRS will also provide a laptop to the volunteer, if he/she does not have one.

CRS strongly recommends that the volunteer becomes familiar with the Sierra Leone Feed the Future EAIN Program description prior to arrival in the country as well as country information that will be provided.

# KEY CONTACTS

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| **CRS Baltimore** | |
| **Priyanka Subba**  Volunteer Recruiter  Sierra Leone Farmer to Farmer Program  228 W. Lexington Street  Baltimore, MD 21201  410-951-7366  Email: [priyanka.subba@crs.org](mailto:priyanka.subba@crs.org) | **Bruce White**  Project Director  EA Farmer to Farmer Program  228 W. Lexington Street  Baltimore, MD 21201  410-951-7249 / 410-428-4224 Cell  Skype:  brucew219  Email: [bruce.white@crs.org](mailto:bruce.white@crs.org) |
| **CRS Country Program** | |
| **Nikaj Van Wees**  Chief of Party  Feed the Future Sierra Leone Entrepreneurial Agriculture for Improved Nutrition activity  41 Riverside Drive, Brook Fields, Freetown  Email: [nikaj.van@crs.org](mailto:nikaj.van@crs.org) | **Wellington Dzvene**  Agro Inputs and Farm Services Technical Advisor  Feed the Future Sierra Leone Entrepreneurial Agriculture for Improved Nutrition activity  41 Riverside Drive, Brook Fields, Freetown  Email: [wellington.dzvene@crs.org](mailto:wellington.dzvene@crs.org) |
| **Host contact** | |
| Jonathan Rosenfeld  Managing Director  Fresh Salone  New Jersey Drive  Ogoo Farm  jonathan@freshsalone.com | Catherine Daly  Project Manager  Fresh Salone  New Jersey Drive  Ogoo Farm  catherine@freshsalone.com |