



THE COOK ISLANDS GREEN CLIMATE FUND NO OBJECTIONS PROCEDURE

A PRACTICAL GUIDE

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Formulation of the Cook Islands Green Climate Fund (GCF) No Objections Procedure guide was funded by the GCF Readiness 3 Programme.

The Readiness Programme aims to support the Cook Islands in strengthening its national capacities to effectively plan for, access, manage and deploy and monitor climate change financing, through the GCF.

This procedure provides a simplified and practical guideline to those organisations seeking to develop a project proposal for the consideration of the GCF in line with the Cook Islands national priorities identified by its National Sustainable Development Plan, through the National No Objection Procedure.

Finally, the procedure is prepared as a public document, to be used by any organisation, agency, or group that is interested in developing a project proposal for consideration under the GCF.

SECTION 1

THE COOK ISLANDS NATIONAL NO OBJECTION PROCEDURE

1.1 Initiation of No Objections Procedure

In the Cook Islands, any stakeholder including government and non-government agencies and organisations can approach the Climate Change Cook Islands (CCCI) with a project idea for initial assessment regarding accessing GCF funding. The CCCI acting as the Nationally Designated Authority or Focal Point, will discuss the project idea with the stakeholder, including a possible AE (Accredited Entity) who would be most suited for the stakeholder to work with in developing a Concept Note/Proposal document further. Any potential applicant cannot make direct contact to the GCF; as they must go through an accredited entity to the GCF. A list of accredited entities can be found on the GCF website. In the Cook Islands currently, the Ministry of Finance and Economic Management is amongst those listed accredited entities.

The NDA may facilitate dialogue between the stakeholder and a potential AE. Should the project idea develop into a Concept Note/Proposal which an AE should wish to progress, this is when the 'No objection' procedure officially commences.

1.2 Purpose of No Objections Procedure

The purpose of the **no-objection procedure** is to ensure consistency with national climate change strategies and plans and country driven approaches, and to provide for effective direct and indirect public and private sector financing by the Fund. A no-objection is a condition for approval of all funding proposals submitted to the GCF.

The Cook Islands No Objection Procedure:

1. Ensures the project/programme funded by the GCF is linked to the Cook Islands development priorities in the National Sustainable Development Plan (NSDP), Climate Change Policy and the Joint National Action Plan for Climate Change and Disaster Risk Management (JNAP), and are compliant with national laws;
2. Promotes the efficient use of funds by avoiding duplication of ongoing efforts and adding value building the resilience of the Cook Islands and our people;
3. Ensures that affected communities, civil society, public and private sector entities have opportunities to participate in the planning and implementation of GCF projects/programmes;
4. Guarantees that the impacts and outputs of projects/programmes assist the Cook Islands in meeting its legal commitment to climate change agreements to which it is a party to; and
5. Reviews projects to ensure consistency with the GCF's requirements and policies.

The No Objection Procedure seeks to:

- Assess project impacts based on objectives 1-5 above;
- Assess the project risks, and determine which Agency will be responsible for the management of these risks. All projects have financial risks and therefore the Ministry of

Finance and Economic Management (MFEM) maybe consulted particularly if the MFEM will be the nominated AE for a particular project ;

- The environmental and social safeguards and gender risks will be assessed by the National Environment Service (NES) and the agency relevant to the social impact identified.
- Assess the AE, e.g. the AE's ability, track record and history in delivering results within a reasonable timeframe;
- Assess project design and alternatives; and
- Consistency with the National Sustainable Development Plan (NSDP), Joint National Action Plan for Climate Change and Disaster Risk Reduction (JNAP), Cook Islands Renewable Energy Chart (CIREC), Nationally Determined Contributions (NDCs).

1.3 Step by Step Procedure for obtaining letter of No-objection:

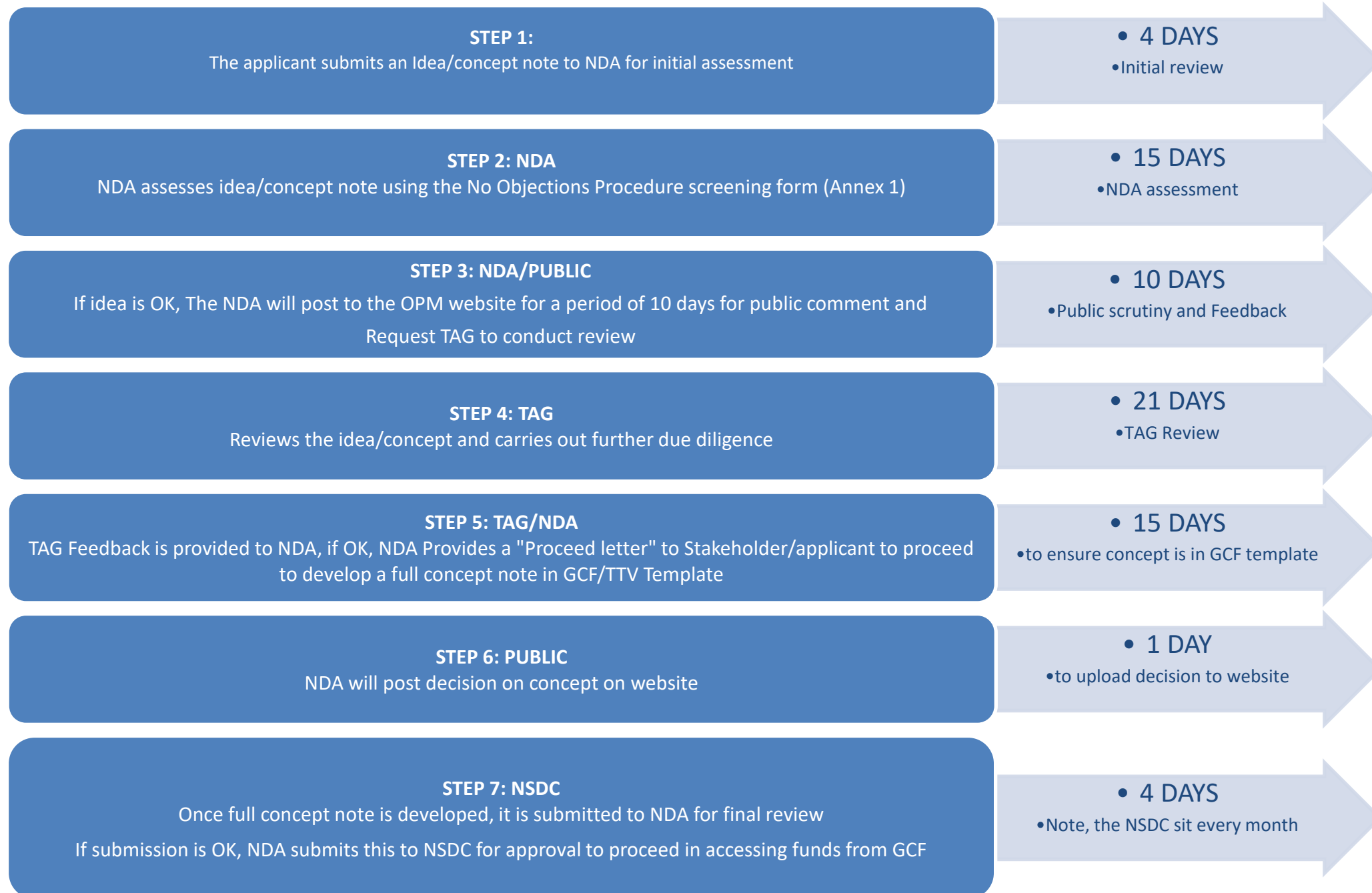
The no objection procedure is initiated when the National Designated Authority (NDA) receives a request by an applicant or stakeholder to submit a project idea/concept note/proposal.

1. Applicant writes an application letter to the Director of the Climate Change Cook Islands Division of the Office of the Prime Minister notifying intent to submit a Project idea/Concept Note/Proposal and requests a letter of no objection from the NDA.
2. The NDA may contact the applicant to seek clarification or request for more information. Discussion (written and verbal) may be held between the applicant and the NDA.
3. The applicant formally submits the idea/concept to NDA for initial review.
4. If the applicant is not an Accredited Entity (AE), the NDA will discuss with the applicant a possible AE for the applicant to work with. The applicant should then work with the AE and the AE with the NDA. Note that the AE will have its own screening processes by which the application will have to comply with. ***Please see section 7 for more detail on the Cook Islands AE MFEM screening process if MFEM is selected as the appropriate AE for a project.***
5. The NDA reviews documents shared by the applicant on the project idea to ensure that these are in line with the GCF investment criteria and cross checks alignment to the Cook Islands legislative frameworks and priority areas.
6. The NDA will assess the documents using the **no objection procedure check list provided in Annex 1.**
7. If the NDA concludes that the Concept/Idea is not in line with the Cook Islands priorities, the NDA will notify the applicant that the application has been rejected and outline the reasons why the application has been rejected.
8. If concept is OK, The NDA will post the idea/concept to the OPM website for a period of 10 days for public comment.

9. The NDA will request the TAG to review its initial assessment and conduct further due diligence on the idea/concept including any public comments received above. The core members of the TAG are the NDA, CPPO division of OPM, Treasury Division of MFEM, DCD Division of MFEM and NES. Depending on the nature, scale and social impacts of the project/programme proposal, other relevant agencies will be requested to be part of the TAG for a specific project/programme. When required, external expertise may also be included in the TAG. The TAG will be guided by its **Terms of Reference, see Annex 2**.
10. If the TAG concludes the Concept is in line with Cook Islands priorities, the NDA will provide a “proceed letter” to the applicant to proceed with developing the **full concept note document** in the GCF/TTV template.
11. The decision on the concept note will be posted on the OPM website.
12. Once the full concept note is developed, the NDA on behalf of the TAG will prepare a submission to the NSDC seeking their endorsement on the recommendation of the TAG resulting from their Review. The NSDC Secretariat will relay the approval/disapproval decision from the NSDC to the NDA.
13. On approval by the NSDC, the NDA will submit the “NDA Proceed letter” and full concept note to the GCF for consideration.
14. If GCF provide positive feedback on the concept note and approve for the development of a full proposal, the AE, Stakeholder and NDA will draft the full proposal document (*note the AE might engage technical consultancy services to assist with the drafting of the full proposal or might work with the NDA to apply for the GCF Project Preparation Facility grant for assistance*).
15. Once the **full project proposal** is developed, the final and endorsed version will be submitted to the GCF along with the **No Objection Procedure Letter**.
16. The NDA will maintain communication with the AE and GCF on the progress of the application.

1.4 The Nationally focused NOP – Application to Concept Note Stage

TIME LINE



***Approximately 60 days for Full Proposal Stage**

1.5 NSDC AND GCF International process – Concept Note to Full Proposal Stage

TIME LINE

• 1 DAY

STEP 8: NDA/AE

If NSDC approve, the AE and NDA submit the full concept note and "proceed letter" to GCF

• 10-15 DAYS

STEP 9: NDA/GCF

GCF review and provide feedback to NDA to either **proceed** or **not** to Full Proposal

• 20 DAYS

STEP 10: FULL PROPOSAL

If GCF approve full proposal, this is drafted by the AE, Stakeholder/s with guidance from NDA

•NOTE: timing is dependant on the scope and scale of the project, ie the bigger the project, the longer the duration

• 1 DAYS

STEP 11: NOP LETTER

- **NOP Letter** is submitted to GCF along with final draft of **full proposal**

***Approximately 40 days for Full Proposal Stage**

1.6 No Objections check list for the stakeholder/applicant

- ✓ A climate change related funding idea or project concept aligned with national priorities
- ✓ Relevant Annexes, including where appropriate, maps of proposed project/programmes site/s, a financial model, prefeasibility study, environmental and social assessment, consultation strategy, etc.

1.7 No Objections check list for NDA

- ✓ Project concept idea submitted by Stakeholder/Applicant
- ✓ Supporting annexes submitted by Stakeholder/Applicant
- ✓ Nominated possible Accredited Entity (AE) if Stakeholder/Applicant is not the AE
- ✓ No objections screening template
- ✓ Proposal concept note/idea posted to OPM website for public review
- ✓ NDA Review submitted to TAG for review along with public feedback
- ✓ “NDA Proceed Letter” to Stakeholder/Applicant to proceed with developing full concept note
- ✓ Full Concept Note (if recommended by TAG and NDA)
- ✓ TAG recommendation and Full Concept note to NSDC
- ✓ Outcome of NSDC reported back to NDA
- ✓ NDA submits letter of No Objections and Full Concept note if successful to GCF
- Outcome and NSDC decision uploaded on OPM website

SECTION 2

MINISTRY OF FINANCE AND ECONOMIC MANAGEMENT ACCREDITED ENTITY SCREENING PROCESS

**Note: this process is only to be followed if MFEM is chosen as the AE for a
project proposal**

2.1 Ministry of Finance and Economic Management Process as AE

If MFEM is selected as an AE for a potential project idea, MFEM will screen the documentation in line with their accreditation standards and systems in place. As part of the **MFEM Grants award system**, MFEM will carry out an assessment on the concept note submitted to the NDA once the NDA review is complete and the project is ready for recommendation to the TAG.

MFEM DUE DILIGENCE CHECK LIST

The MFEM will require a due diligence checklist to be populated to screen the concept note. The due diligence checklist is to ensure an informed assessment of a project proposal, in respect to financial viability and long term sustainability; that the implementing agency management systems are sufficiently robust to guarantee funds are used for purposes intended; and that controls will be in place to support monitoring and supervision of a project.

The checklist should be used during the assessment/evaluation of a project proposal. Completion should be facilitated by the MFEM Development Program Manager in ensuring that the essential information is provided by the implementing agency for the assessment of the Technical Appraisal Team/Grant Award Evaluation Committee.

The due diligence checklist will highlight areas that may require attention and strengthening.

MFEM FINANCIAL MANAGEMENT ASSESSMENT QUESTIONNAIRE

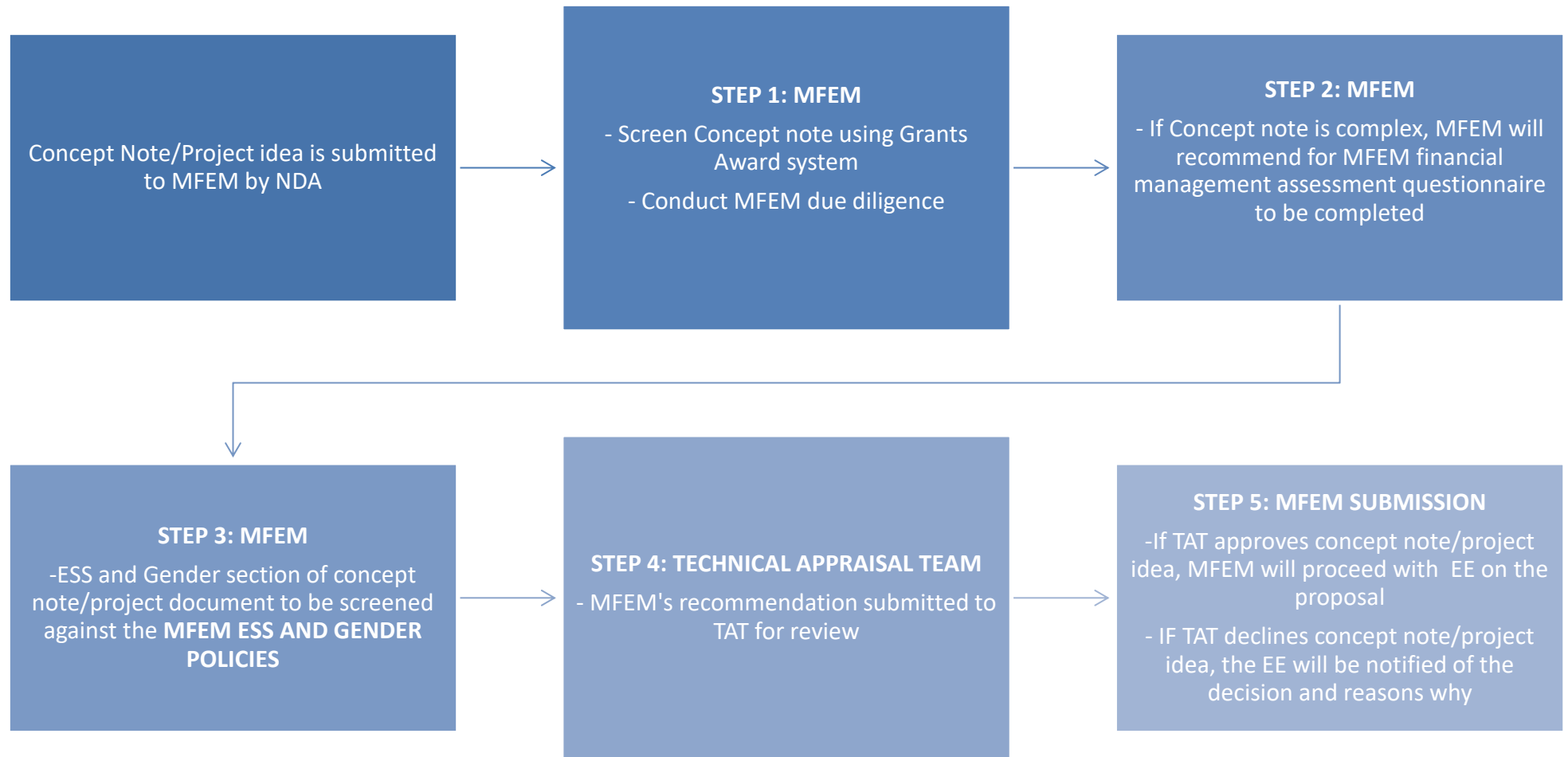
The Project Development Manager within MFEM will advise an applicant (EE) if it is a requirement to complete the MFEM financial management assessment questionnaire, based on the scope, complexity and cost of a proposed project. The MFEM financial management assessment questionnaire provides more detailed insight into the financial capabilities of the applicant. It is filled out by the applicant and then responses are assessed by the Technical Appraisal Team/Grant Award Evaluation Committee during their review.

The due diligence checklist and MFEM financial management assessment questionnaire compliments and builds on the basic requirements for financial assessment outlined in **MFEM Te Tarai Vaka Activity management framework**.

ESS AND GENDER POLICY

All concept notes must align with the MFEM ESS and Gender policies which the MFEM Development Programme Manager will check against.

2.2 MFEM AE Step by Step Screening Process



ANNEX 1 – COOK ISLANDS NO OBJECTION PROCEDURE CHECKLIST FOR EVALUATING FUNDING PROPOSALS TO THE GCF

PROJECT TITLE:		ASSESSOR:			SIGNATURE:	
NIE/AE:		EE:			DATE OF REVIEW:	
REVIEW RECOMMENDATION:		CONTACT PERSON:				
UNIQUE CONTRIBUTION	OBJECTIVE	ACTIVITIES	OUTCOMES	PRIORITY AREA	POLICIES STRATEGIES LEGISLATION	SCORE 1- LOWEST 5- HIGHEST
IMPACT						
SUSTAINABILITY						
ESS						
GENDER/YOUTH						
TRANSFORMATIVENESS						
INNOVATIVENESS						
TOTAL						
CRITERIA		DOES THE PROPOSAL MEET CRITERIA? (Y/N)			EXPLANATION	
1. The funding proposal is aligned to the NSDP and national priorities.						
Is the funding proposal in compliance with national policies and laws?						
Will the funding proposal advance national adaptation and/or mitigation targets, as defined in the NDC, GCF Country Programme, and other relevant documents?						
Will the funding proposal incur a debt burden to the Government of the Cook Islands?						
2. The funding proposal complements, and does not duplicate, ongoing projects and programmes						
Does the funding proposal duplicate an existing project or programme?						
Does the funding proposal complement and add value to an existing project or programme?						
3. Affected communities, relevant local civil society, public and/or private sector entities have been consulted and actively involved in planning and implementation						
Have relevant stakeholders been consulted in the preparation of the funding proposal?						
Have risks been comprehensively assessed, and are there measures in place to manage negative environmental and social impacts?						
Has the funding proposal identified opportunities to build local capabilities and competencies?						
4. How is the proposal responding to key climate impacts?						
Is the proposal responding to key climate parameters, such as intense rainfall, periods of drought, flooding and water intrusion, storms and winds, increased solar radiation, salt water intrusion, sea level rise?						

ANNEX 2 – TERMS OF REFERENCE

A. INTRODUCTION

To ensure that the funding proposals received by the Green Climate Fund (GCF) Secretariat and the Board have the full support of the country, the National Designated Authority, or NDA, must be consulted on every funding proposal. Once consulted, the NDA through its processes will relay the ‘no-objection’ decision for a GCF project/programme to the proponent.

The Cook Islands NDA is the Climate Change Cook Islands Division (CCCI), of the Office of the Prime Minister (OPM).

One of the key roles of the NDA is to implement the ‘No Objection’ procedure for any proposal seeking GCF funding involving the Cook Islands.

Part of the ‘No Objection’ procedure requires a technical review of the proposal seeking GCF funding.

The NDA will call upon the Technical Advisory Group (TAG) to conduct the review.

B. COMPOSITION OF THE TAG

The core TAG team will comprise of the:

- NDA (CCCI);
- Central Policy and Planning Office (CPPO) of the Office of the Prime Minister (OPM);
- Treasury and Development Coordination (DCD) divisions of the Ministry of Finance and Economic Management (MFEM); and
- National Environment Service (NES).

Depending on the nature of the proposal, the NDA will call upon other agencies to join the TAG in the review specific to their area of expertise:

- Energy – Renewable Energy Development Division of the Office of the Prime Minister
- Transport – Ministry of Transport
- Infrastructure – Infrastructure Cook Islands
- Agriculture – Ministry of Agriculture
- Health – Ministry of Health
- Gender – Gender Division of the Ministry of Internal Affairs
- Labour – Labour Division of the Ministry of Internal Affairs
- Disaster Risk Reduction – Emergency Management Cook Islands
- Education – Ministry of Education
- Marine Resources – Ministry of Marine Resources/ Marae Moana Coordination Office
- Indigenous people – House of Ariki/ Ministry of Culture.

The NDA may also wish to engage external expertise to assist with the review.

C. FUNCTIONING OF THE TAG

The TAG will be chaired by the NDA. The review of proposals for GCF Funding will be conducted in two parts.

The first relates to the **unique contribution** that the proposal makes to both the Cook Islands Development and to the objectives of the GCF. Key criteria to be weighted will be:

- Impact
- Sustainability
- Environment and social safeguards
- Gender/youth considerations
- The transformational potential
- Innovation

The second part of the review will check on the national ownership of the proposal focusing on three points:

1. The funding proposal alignment to the National Sustainable Development Plan and national priorities, JNAP and the Climate Change Policy;
2. Complementary nature of the project to ongoing projects and programmes;
3. The level of consultation and active involvement of the stakeholders in the planning and implementation of the proposal; and
4. How is the project going to respond to key climate impacts?

The TAG will use the standard GCF proposal Checklist provided by the NDA.

Should there be any changes to the checklist, the TAG will be informed and the checklist will be made public.

The TAG must review any GCF proposal within 21 days of receipt.

Results from the review will be presented to the National Sustainable Development Commission for endorsement before submission to the GCF.

ANNEX 3 – MFEM GRANT AWARD SYSTEM DUE DILIGENCE CHECKLIST

MINISTRY OF FINANCIAL AND ECONOMIC MANAGEMENT

DUE DILIGENCE CHECKLIST

The following due diligence checklist is to ensure an informed assessment of a project proposal, in respect to financial viability and long term sustainability; that the implementing agency management systems are sufficiently robust to guarantee funds are used for purposes intended; and that controls will be in place to support monitoring and supervision of a project.

The checklist should be used during the assessment/evaluation of a project proposal. Completion should be facilitated by the MFEM Development Program Manager in ensuring that the essential information is provided by the implementing agency for the assessment of the Technical Appraisal Team/Grant Award Evaluation Committee.

The due diligence checklist will highlight areas that may require attention and strengthening.

PROJECT _____

PREPARED BY _____ DATE _____

REVIEWED BY _____ DATE _____

Please tick the relevant answer:

IMPLEMENTING AGENCY (IA) or Executing Entity (EE)	YES	NO
Has the past financial performance of the IA been analysed?		
Are the financial management capabilities of the IA adequate?		
Are properly trained and qualified staff in place to manage finances?		
Have IA budget and forecasts (excluding project) been provided?		
Where the IA is not a government agency, is the capital adequate to support operations and to execute or implement the project?		
PROJECT JUSTIFICATION		
Is the project financially sustainable?		
Where relevant, have cost recovery mechanisms and pricing issues been adequately considered?		
Where relevant, has an affordability study been conducted on proposed prices (tariffs)?		
ACCOUNTING		
Have arrangements been made to ensure the timely submissions of reports?		
PROCUREMENT AND DISBURSEMENT ARRANGEMENTS		
Has adequate attention been given to antifraud and anticorruption measures?		
Are adequate fund reimbursement procedures in place?		
FINANCIAL RELATED RISK		
Have risks regarding the timely availability of adequate counterpart funds been minimised?		
Have risks regarding the timely availability of adequate funds for operations and maintenance been minimised?		
Have risks regarding the availability of staff to manage financial activities been minimised?		
ASSURANCES		
Have adequate assurances been obtained in relation to measures to counter finance-related risks?		
Have adequate assurances been obtained that efficiency improvements and capacity building in relation to financial management will be undertaken?		

ANNEX 4 – MFEM FINANCIAL MANAGEMENT ASSESSMENT QUESTIONNAIRE

	TOPIC	RESPONSE Implementing Agency (IA)/Executing Entity (EE)	REMARKS Technical Appraisal Team/Grant Award Evaluation Committee
1	IMPLEMENTING AGENCY or Executing Entity		
1.1	What is the IA's legal status?		
1.2	Has the IA implemented an externally financed project in the past? If so provide details.		
1.3	What are the legal reporting requirements for the IA?		
1.4	Is the organisational structure appropriate for the needs of the project?		
2	FUNDS FLOW ARRANGEMENTS		
2.1	Describe (proposed) project funds flow arrangements, include flow charts.		
2.2	Are the arrangements satisfactory?		
2.3	What have been the major problems in the past in receipt of funds by the entity?		
2.4	In what account will the funds be deposited in?		
2.5	If there are counterpart funds, what are these and how will they be accessed?		
2.6	How are the payments made from the counterpart funds?		
2.7	If part of the project is implemented by communities or NGOs, does the project management have the necessary reporting or monitoring features built into its systems to track the use of project proceeds by such agencies?		
2.8	Are the beneficiaries required to contribute to project costs? If beneficiaries have an option to contribute in kind (in the form of labour), are proper guidelines formulated to record and value the in-kind contribution?		
3	STAFFING		
3.1	What is the proposed organisational structure of the accounting department? Attach organisational chart.		
3.2	Identify the proposed accounts staff, including job title, responsibilities and professional experience.		
3.3	Is the project finance and account staff adequately qualified and experienced?		
3.4	What is the duration of the engagement of financial accounts staff?		
3.5	Does the project have written position descriptions that clearly define duties, responsibilities, lines of accountability and limits of authority for all managers and staff?		
4	ACCOUNTING POLICIES AND PROCEDURES		
4.1	Does the IA have an accounting system that allows for the proper recording of project financial transactions? Will the project use the agency accounting system?		
4.2	Are controls in place concerning the preparation and approval of transactions, ensuring that all transactions are correctly made or adequately explained?		
4.3	Are cost allocations to the various funding sources accurately and in accordance with established agreements?		
	SEGREGATION OF DUTIES		

4.4	Are the following functional responsibilities performed by different units or persons? (i) Authorisation to execute a transaction; (ii) Recording of the transaction; and (iii) Custody of assets involved in the transaction.		
4.5	Are the functions of ordering, receiving, accounting for, and paying for goods and services adequately separated?		
4.6	Are bank reconciliations prepared by someone other than those who make or approve payments?		
	BUDGETING SYSTEM		
4.7	Are budgets prepared for all significant activities in sufficient detail to provide a meaningful tool with which to monitor subsequent performance?		
4.8	Are actual expenditures compared with the budget with reasonable frequency, and explanations required for significant variations from the Budget?		
4.9	Who is responsible for preparation and approval of budgets?		
4.10	Are procedures in place to plan project activities, collect information from units in charge of the different components and prepare the budget?		
4.11	Are the project plans and budgets of the project activities realistic, based on valid assumptions, and developed by knowledgeable individuals?		
	PAYMENTS		
4.12	Do invoice processing procedures provide for (i) copies of purchase orders and reporting reports to be obtained directly from issuing department? (ii) comparison of invoice quantities, prices and terms, with those indicated on the purchase order and with records of goods actually received? (iii) comparison of invoice quantities with those indicated on the receiving of reports? (iv) checking the accuracy of calculations?		
4.13	Are all invoices stamped PAID, dated, reviewed and approved, and clearly marked for account code assignment?		
4.14	Do controls exist for the preparation of the payroll and are changes to the payroll properly authorised?		
	POLICIES AND PROCEDURES		
4.15	What are the basis for accounting (e.g. cash, accrued)?		
4.16	What accounting standards are followed?		
4.17	Does the project have an adequate policies and procedures to guide activities and ensure staff accountability?		
4.18	Do procedures exist to ensure that only authorised persons can alter or establish a new accounting principle, policy or procedure to be used by the IA?		
	CASH AND BANK		
4.19	Indicate names and positions of authorised signatories in the bank accounts?		
4.20	Are the bank and cash reconciled on a monthly basis?		
	SAFEGUARD OVER ASSET		

4.21	Is there a system of adequate safeguards to protect assets from fraud, corruption, waste, and abuse?		
4.22	Are records of fixed assets and stocks kept up to date and reconciled with control accounts?		
4.23	Are assets sufficiently covered by insurance policies?		
	OTHER		
4.24	Has the project advised employees, beneficiaries, and other recipients to whom to report if they suspect fraud, corruption, waste, or misuse of project resources or property?		
5	AUDIT		
5.1	Is the IA's financial statement audited regularly by an independent auditor? Who is the auditor?		
5.2	Are there any details in the audit of the entity? When are the audit reports issued?		
5.3	Is the audit of the IA conducted according to International Standards of Auditing?		
5.4	Were there any major accountability issues brought out in the audit report of the past 3 years?		
5.5	Who will audit the project accounts?		
6	REPORTING AND MONITORING		
6.1	Are financial statements prepared for the entity? In accordance with which accounting standards?		
6.2	What is the frequency of preparation of financial statements? Are reports prepared in a timely fashion, so as to be useful to management for decision making?		
6.3	Does the reporting system have the capacity to link the financial information with the projects physical progress? If separate systems are used to gather and compile physical data, what controls are in place to reduce the risk that the physical data may not synchronise with the financial data?		
7	INFORMATION SYSTEMS		
7.1	Is the financial management system computerised?		
7.2	Can the system produce the necessary project financial reports?		
7.3	Does the management organisation processing system safeguard the confidentiality, integrity, and availability of data?		
SUPPORTING DOCUMENTS			
<p>The following are examples of what can be used as supporting documents to valid the response to the questionnaire:</p> <ul style="list-style-type: none"> • Financial standards used by the IA/project • Extracts or copies of important legal documents, agreements or minutes • Evidence of audits • Draft format of financial statements produced by the IA/project • Chart of Accounts • IA or project Financial Management Manual • TOR for key financial or accounting personnel • IA Operational Manual • Copy of most recent audit report 			