



INTEGRATED DEVELOPMENT ORGANIZATION (IDO)

Juba, South Sudan | www.idosouthsudan.org | info@idosouthsudan.org | +211 922 222 906

CALL FOR EXPRESSION OF INTEREST – ANNUAL FINANCIAL & SYSTEM AUDIT 2017

REFERENCE NO – EOI/IDO/FSA/01/2017

The Integrated Development Organization (IDO) invites tender from Juba based Chartered Accountant/Audit Firms having branch in Juba, for conducting Annual External Audit of the Organization for the Financial Year ended December 31, 2016.

The last date of submission for tender document is on or before January 31, 2017 at 17.30 PM. Please visit our website <http://www.idosouthsudan.org> for downloading the tender document. Bidders should regularly visit this website to keep themselves updated.

TERMS OF REFERENCE

1. Background

IDO is a national NGO working to promote just and peaceful societies in South Sudan by empowering and working with grassroots communities, vulnerable populations, and excluded societies or groups estranged and uprooted by conflicts. The key objective is for societies and groups to build resilience, to develop and to lead their post-conflict societies. For more information, please visit IDO's website at www.idosouthsudan.org

2. Scope of the Assignment:

The audit will be conducted in accordance with International Audit Standard (IAS) as required by International Financial Reporting Standard (IFRS) of the International Federation of Accountants (IFAC), with special reference to Auditor's Report on Special Purpose Audit Engagements and relevant South Sudan NGO Audit guidelines. The audit for the Financial Year Ended December 31, 2016 will involve a visit to three Departments within IDO to audit the projects funded by UNDP, DI/SUCCESS, CTP, British Council, UNESCO and Global Affairs Canada/DFAIT. In conducting the project audit, special attention should be paid to the following:

- i. Funds have been used in accordance with the relevant general conditions, relevant financing agreements and disbursement letters, with due attention to economy and efficiency, and only for the purposes for which the financing was provided.
- ii. Goods and services financed have been procured in accordance with the relevant general conditions, relevant financing agreements and disbursement letters.
- iii. Necessary supporting documents, records, and accounts have been kept in respect of all project ventures including expenditures reported via Summary Report if used as the basis of disbursement, or Designated Accounts (DAs) and accounting codes. Clear linkages should exist between the accounting records and the financial reports presented to the Donors and other entities.
- iv. Where Designated Accounts have been used, they have been maintained in accordance with the provisions of the relevant general conditions, relevant financing agreements and disbursement letter.



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- v. The accounting records have been prepared in accordance with generally accepted accounting principles and practices and relevant South Sudan guidelines, and give a true and fair view of the financial position of the IDO as at financial year-end and of the resources and expenditures for the fiscal year then ending.
- vi. Review the compliance on each of the financial covenants as per the donor Agreements especially to ensure compliance for the conditions under which the funds were released.

3. Audit Reports:

The auditors will issue an audit opinion on IDO's Financial Statements. In addition to the audit opinion, the auditor will prepare a "management letter," in which the auditor will,

- 3.1 Give comments and observations on the accounting records, systems, and controls that were examined during the course of the audit.
- 3.2 Identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement.
- 3.3 Report on the lack of compliance of each financial covenant in the relevant financing agreement.
- 3.4 Communicate matters that have come to their attention during the audit which might have a significant impact on the operations of IDO as organization, and
- 3.5 Include management's comments in the final management letter

The Audited Financial Statements and the Management Letter should be sent as soon as possible on completion to:

Mr. Yohanis Riek Makuach -

Chief Executive Officer | yohanis.riek@idosouthsudan.org

Integrated Development Organization (IDO)

Munuki Block C, Plot No. 132, Opposite Suk Libya along Munuki 107 road

Juba, South Sudan

4. Deliverable and Time schedule:

The external audit is expected to be conducted during February 2017 and the final report presented to the IDO's Second Board Meeting in March 2017. The firm shall submit Draft Final Report in hard copy and an electronic version within ten (10) days upon completion of assignment to the Chief Executive Officer. The Final Report, in five (5) hard copies and an electronic version shall be submitted to the Chief Executive Director within five (5) days on receipt of management's comments.

IDO's Financial Year End	December 31, 2016
Deadline for the Expression of Interest	January 31, 2017
Opening of Tenders	February 3, 2017
Notification to selected Audit Firm	February 7, 2017
Draft accounts available for audit	February 13 - 24, 2017
Approval by the Board of Trustees	March 3, 2017



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5. Duration of the Assignment:

The contract will be for three years in accordance with the South Sudan statutory regulations, and the audit exercise for each year will be for a period of Fifteen (15) Working-Days with possibility of extension.

6. Location of the Assignment:

The assignment will be carried out at IDO Office, located at Munuki Block C, Plot 143, opposite Suk Libya along Munuki 107 Road, Juba, South Sudan

7. Requirements:

- 7.1 The Lead Consultant should be a National or internationally qualified auditor (CPA, ACCA or its equivalent) with experience in donor accounting and financial management and should have a minimum of 3-5 years' experience in the field of financial & systems audit with experience in statutory and financial auditing, preferably with working experience in South Sudan.
- 7.2 The Firm should have strong knowledge and experience (minimum of 10 years) in donor account auditing. The firm should have specific experience in European Union, and USAID Accounts auditing.
- 7.3 Eligibility - authorization by the State Board of Accountants to conduct audits.
- 7.4 Experience of your firm in relation to the scope of audits for non-profit organizations.
- 7.5 A list of similar non-profit organizations served by your firm.
- 7.6 Your staff assignments and availability to complete the audit on a timely basis.
 - Participation of senior audit personnel assigned to the engagement.
 - Depth of Technical Resources (CV of the assigned team leader).
 - Availability of staff to respond to questions within the scope of the engagement and the hourly charge, if any, for services outside the scope of the audit.
 - Audit firm staff stability history - what assurances can you provide regarding the assignment of your permanent personnel to the engagement.
- 7.7 Proposed fee for the engagement including a schedule for additional services that may be necessary beyond the scope of the audit engagement. The proposal should indicate anticipated fees for the second and third years
- 7.8 Detailed audit plan/methodology including your approach to risk and fraud detection.



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- 7.9 Estimated number of hours to complete the audit by classification of your employees, i.e. partners, senior, junior.
- 7.10 Detail of expenses expected to be incurred, i.e. mileage, per Diem, telephone, etc.
- 7.11 Time Requirements.

8. Applications:

Please send (via e-mail) your Audit Proposals (both technical and financial), and Comprehensive curriculum vitae of the audit team members,

To attention:

Mr. Yohanis Riek Makuach, Chief Executive Officer,
Email: audit@idosouthsudan.org and copy to Admin & Finance Manager at
gale.samuel@idosouthsudan.org

OR

Deliver to at IDO Office, located at Munuki Block C,
Plot No. 143, Munuki 107 Road,
P. O. BOX: 433
Juba, South Sudan.

NOTE: IDO RESERVES THE RIGHT:

- To reject any or all audit proposals submitted.
- Only shortlisted audit firms will be contacted. Please note that this advert contains full Terms of Reference, hence no further tender documents are available.



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