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**Date: 15th Nov. 2018**

**SUBJECT: EXPRESSION OF INTEREST FOR PROJECT AUDIT**

**BACKGROUND OF THE ORGANIZATION.**

Founded in 2010, Initiative for Peace Communication Association (IPCA) is one of the largest and fast growing indigenous humanitarian, peace and development organizations in South Sudan. IPCA thematic areas include women empowerment and protection, peace building and conflict mitigation, access to Justice and rule of Law, child protection, food security and livelihood development.

IPCA operates in five of the former ten states of South Sudan, namely Central Equatoria, Jonglei, Western Bahr el Ghazal, Lakes, and Eastern Equatoria States. IPCA is working in partnership with local and international organizations, and UN agencies (UNHCR, WFP, UNDP, UNESCO and UNICEF). Other donors include the Canadian Embassy, US Embassy, Australian Embassy, US Department of State US-INL; GIZ, IsraelAid, etc. IPCA utilizes participatory community-based approaches to foster effective local ownership and sustainability of the programmes being implemented.

**Objective of the Audit**

The objective of the audit is to provide an independent professional opinion on the project financial statements, which includes an opinion on the eligibility of expenditure and compliance with relevant legal requirements.

**Coverage of the Audit**

The audit would cover the sources and application of funds

**Audit Scope.**

The audit should be carried out in accordance with relevant standards of auditing and will include such test and controls as the auditor may consider necessary. During the audit, the auditor will verify that;

* The expenditures reported in the interim unaudited financial reports (IUFRs) are eligible for the donor as specified in the relevant legal agreements and that, a clear linkages exist between the books of accounts and the interim unaudited financial reports presented to the donors.
* The project financial statements are in agreement with the books of accounts maintained as per the agreed accounting procedures and are in accordance with the applicable accounting standards.
* The procurement of works, goods and services has been carried out as per the requirements of IPCA’s procurement policies and procedures.

**Project Financial Statements**

The responsibility of preparing financial statements rests with the project (i.e. IPCA management). The auditors will express a professional opinion on the **“True and Fair view”** of the project operations. The project financial statements should include;

1. **Sources of Funds;** Opening bank balance and funds received from the donor.
2. **Uses of Funds;** A summary of expenditure shown under the main project components/ activities/ sub activities both for the entire project period and closing balance.

**Management letter**

In addition to the audit report, the auditor will also provide a management letter summarizing the observations on the accountability and internal control issues. These would include the following;

* Comments and observations on the accounting records, systems and controls that were examined during the course of audit.
* Specific deficiencies and areas of weakness in systems and controls and recommendations for improvement.
* Matters that have come to the attention during the audit which might have significant impact on the implementation of the project.
* Any other matter that the auditor considers significant to report to the management of IPCA.

The observations in the management letter must be accompanied by the implications, suggested recommendations from the auditors and the management comments on the project financial statements, including the audit report, should be submitted to the donor within a month after the project deadline. The auditor should submit two copies of the audit report and audited financial statements of the project.

**Audit Opinion**

In addition, to providing an opinion on the project financial statements, the Project audit report should include a separate paragraph commenting on the accuracy and propriety of the expenditures incurred and the extent to which the Donor can rely on the Interim Unaudited Financial Reports (IUFRs), used as a basis for disbursement.

**Qualification of the Audit Firm**

1. A legally registered national audit firm operating in South Sudan, with valid operation license and tax compliant.
2. Has operated in south Sudan for the past five (5) years and has good track record of project audits for **INGOs** and **NNGOs.**
3. Qualified team of personnel with **CPA/ACCA, CIMA, CIPS** and **DTA** is a Must.
4. Auditors MUST not be related or familiar to IPCA or its staffs in any way.

**Application Deadline;**

**Interested audit firms should submit their AUDIT APPLICATIONS/ PROPOSALS ONLINE to** **ipcasouthsudan@gmail.com** **or** **info@ipcasouthsudan.org** **or Hand delivery to IPCA office Located at MUNUKI BLOCK B near Suk Libya by 12: 00 PM, South Sudan local time Tuesday 20th/Nov/ 2018. Late submissions will not be accepted.**