

Terms of Reference

INSTITUTIONAL AUDIT

of

FORAFRIKA TO THRIVE South Sudan

For the Period Ending December 31, 2021

AND

For year Ending December 31st 2022

FORAFRIKA SOUTH SUDAN ANNUAL AUDIT 2021/22

Scope of work to audit the books of accounts for the year ending 2021 and 2022

1.0 Background

Founded in 1984, ForAfrika To Thrive (Formerly Joint Aid Management (JAM)) is an African international non-Governmental Organization working to provide African communities with ways in which they can create a sustainable living. It runs a multitude programmes in Angola, Mozambique, Rwanda, Sierra Leone, South Africa, Uganda and South Sudan. In South Sudan, it has been operating since 2002 creating footprints in six current operational areas namely Jonglei, Greater Pibor Administrative Area, Unity, Northern Bahr el Ghazal, Warrap and Central Equatoria.

ForAfrika's integrated programming in South Sudan focuses on three assistance platforms. 1) Responding to Acute Emergencies; 2) Respond to protracted crisis and fragile contexts; and 3) Promoting Community Resilience and Transformation. This approach ensures that even when we respond to emergencies, our planning, interventions and engagement with communities happen in a way that enables transitioning – building community absorptive, adaptive, and transformative capacities. Our Project Management Cycle promotes participatory and community-based approaches that enhance community ownership. ForAfrika endeavors to employ national staff from within local communities, dedicated to on-the-job up skilling and training for an effective and responsible career path for our staff. The organization is committed to seeking effective transitions to create sustainable local ownership and government support. We encourage a relationship of trust with communities and their local leadership.

ForAfrika has several areas of comparative advantage and expertise in Food Security and Livelihoods (FSL), Nutrition and Health, WASH, warehousing of food and other relief supplies as well as fleet management in South Sudan cumulated over the past 20 years.

1.0 Objectives of the Audit

The objective of the audit of ForAfrika South Sudan is to enable the auditor to express an independent professional opinion on the financial statements as required by the stakeholders. The audit is conducted to allow the Board, Directors and Donors to rely on the auditor's opinion in forming their own professional opinions on the use and management of donor funds and other income.

2.0 Scope

The audit will be carried out in accordance with international standards on auditing. Attention should be paid by the auditor on the following areas:

- a) How Donor funds have been used in accordance with the agreements
- b) Appropriateness of management structure, internal controls and record keeping systems.
- c) Procurement of Goods and services in accordance with the relevant procedures, considering value for money.
- d) Necessary supporting documents, records and accounts have been kept
- e) That the accounting and overall management control system is adequate and effective.
- f) Existence of all assets and adequate maintenance and use.

- g) The financial statements have been prepared in accordance with international accounting standards.

3.0 Expected deliverables

The following are the expected deliverables:

3.1 Audit Report

The opinion expressed in the audit report will address whether:

- a) The financial statements present a true and fair view of the financial position of ForAfrika South Sudan. In expressing this opinion, the auditor must consider whether proper accounting records have been maintained in each case, and whether the financial statements agree with these records.
- b) ForAfrika South Sudan's disbursements have been used in accordance with agreements.
- c) The auditor shall make a statement confirming they have complied with these terms of reference in the introduction to the management letter

3.2 Management Letter

In addition to the audit report, the auditor will prepare a "Management Letter" which will:

- a) Give comments and observations on the accounting records, systems, and controls that were examined during the audit;
- b) Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;
- c) Communicate matters that have come to the auditor's attention that might have a significant impact on the business.
- d) Refer to any other matters that the auditor considers relevant.
- e) If no issues have arisen during the course of the audit, the auditors must issue a management letter stating that no issues have arisen.
- f) Include a high, medium or low prioritization on all issues arising in the management letters. Ranks should be allocated according to the following criteria:

A - a major weakness or a recurring issue that must be addressed soon

B - an important matter that will significantly improve the control environment, the accounting system or the operations of the business but is not so serious or prevalent as to be considered a major weakness

C - a minor (or isolated) weakness that should nevertheless be addressed to improve the control environment, the accounting system or the operations of the business.

4.0 Submission of Proposal

The proposal should provide the following information:

- a) Outline of the audit approach and methodology for undertaking the assignment
- b) Profile of staff proposed for the assignment

c) Detailed quotation for the audit, showing hours and costs by grade of team members.

5.0 Audit Duration:

The audit work should strictly be completed within one Month from the date of commencement of the audit.

6.0 Qualification of the Audit Firm:

Audit firms based in South Sudan and East Africa having affiliation/membership with an internationally reputed audit firms and Certified Public Accountants will be eligible to apply.

APPLICATION PROCEDURES

Interested firms shall submit expression of interests/bids only through email jamss.logs@jamint.com which should include financial and technical proposal by 3rd November 2023 at 4:30PM with email subject- "Expression of Interest for Undertaking Institutional Audit". ForAfrika will not accept bids delivered after that time and the dateline.

ForAfrika reserves the right to cancel the tender process at any time prior to awarding a contract for the Service.

ForAfrika will not be responsible for any costs or expenses incurred by you in connection with preparing and delivering your tender regardless of the outcome of the tender process.

At any time prior to the Submission Deadline, you may make inquiries with, or seek further information or clarifications through the following email: jamss.logs@jamint.com

Yours faithfully


 **ForAfrika**
To Thrive
Procurement Department- ForAfrika
SOUTH SUDAN