**International Liaison Office**
Karen, Ndege Rd 70
P O Box 21033
00505 Ngong Road
Nairobi, Kenya.

Tel: +254-020-3882881/7
Wireless: +254-020-2325821
Mobile: +254-722 923 203
Email:acrossinfo@across-ssd.org

ACROSS
Transforming lives & communities

**South Sudan Head Office**
P.0.Box 132
Buluk off Ministries Rd
Juba, South Sudan

Office Tel: +211-92744700 (ED)
+211-925800906 (Accounts)
E-mail: acrossinfo@across-ssd.org
Website: www.across-ssd.org

# TERMS OF REFERENCE

## FOR INSTITUITIONAL AUDIT SERVICES

## OF

## ACROSS

## FOR THE PERIOD ENDING DECEMBER 31, 2026

ACROSS
P.O.Box 132
JUBA- SOUTH SUDAN

# ACROSS INSTITUITIONAL AUDIT 2026

## 1.0 Background

ACROSS is a faith based, Christian Humanitarian NGO serving South Sudan since 1972 in the areas of Health, Education, Relief, Integrated Refugee program and peace building. ACROSS is a registered entity in South Sudan, Kenya and Uganda and is supported by UN agencies, faith-based organizations, and private donors. ACROSS oversees more than (15) projects with majority of the projects based in South Sudan, mainly in Juba, Yei, Rumbek, Boma, Pibor and Kapoeta.

## 2.0 Objectives of the audit

- To perform the audit in accordance with International Standards on Auditing (ISAs) and provide an auditor's opinion as to whether the financial statements of ACROSS South Sudan have been prepared, in all material respects, in accordance with generally accepted accounting principles and applicable international financial reporting standards. And
- To report on the ACROSS South Sudan's compliance with the terms and conditions of funding partners' agreement with respect to the use of funds provided by donors; and
- To report on significant control weaknesses and make recommendations for improvements as appropriate.

## 3.0 Expected Deliverables

The following are the expected deliverables.

### 3.1 Audit Report

The opinion expressed in the audit report will address whether.

- Proper Accounting records have been kept.
- ACROSS financial statement agree with the accounting records and returns.
- The financial statements have been prepared in conformity with appropriate and acceptable accounting standards and principles; and,
- Whether the Auditors have obtained all the information and explanations that they considered necessary for the purpose of our audit.
- The Auditors have a professional responsibility to report if the financial statements do not comply in any material respect with generally accepted accounting principles.

### 3.2 Management Letter

- In addition to the audit report, the auditor will prepare a "management letter" which will,

ACROSS
P.O.Box 132
JUBA- SOUTH SUDAN

- Give comments and observation on the accounting records, systems and controls that were examined during the audit.
- Identify specific deficiencies or areas of weakness in system and controls and make recommendations for improvement.
- Communicate matters that have been identified by the auditors that might have a significant impact on the organization.
- Refer to any other matters that the auditor considers relevant.
- Include a high, medium, or low prioritization on all issues arising in the management letters.

**4.0 Fees**

The Audit firm shall quote an all-inclusive negotiable fee for the audit of ACROSS South Sudan's financial statements for the year ended 31 December 2026 Including 20% withholding tax on the audit services.

## 5.0 Qualifications/ Requirements

The firm must meet the following minimum requirements to be considered for the evaluation pursuant of this request for proposal.

- Firm profile
- Valid certificate of incorporation, chamber of commerce, operational license, tax registration
- Valid tax compliance certificate
- Firm Registration certificate with a recognized accounting body
- Valid Auditor's practicing license from a recognized accounting body
- Membership certificate for the Audit team in a good standing
- Detailed CVs of key personnel
- Three reference letters

All applicants must be a member / member of the Institute of Certified Public Accountants / Chartered Accountants of a recognized accounting body. Affiliations with international audit firm is an asset

## 6.0 Evaluation/ Criteria

The criteria for evaluation and selection of the Auditor or an Audit firm will be based on the following headings on a percentage split between the quality aspect of your technical and financial proposals.

| S/N | Evaluation Area | Score |
|---|---|---|
| 1 | Technical competency and experience in humanitarian sector | 10% |
| 2 | Detailed Audit plan, and audit approach | 10% |
| 3 | Competency and experience of audit team to be deployed | 25% |
| 4 | Experience in audit of international organizations (INGO) | 20% |
| 5 | Compliance with minimum requirements | 10% |
| 6 | Audit fees | 25% |
| | Total | 100% |



**Submission of Proposals**

Bids should be sent via email to procurement@across-ssd.org and Cc to headoffinance@across-ssd.org making reference in the subject line as follows:

Subject: “Provision of Institutional Audit services”.

Hard copies in a sealed envelope can be dropped at our office located in Buluk off ministries Road Next to UNHCR during working days Monday – Friday 8:00 AM – 3:00 PM

ACROSS reserves the right to reject any application(s) without disclosing the reasons

The deadline for application submission is at 1500 hrs Friday 4th December 2026. NB: All inquiries should be addressed to procurement@across-ssd.org no later than Wednesday 25th November 2026






**Bambu Duku Duku**

**Head of Finance**