

Call for External Independent Audit

TERMS OF REFERENCE FOR THE EXTERNAL AUDITORS

Background

Access for Humanity (AFH) is a national, humanitarian, non-profit making, non-sectarian and developmental non-governmental organization, registered by the South Sudan Relief and Rehabilitation commission (RRC). AFH was founded by a group of a concerned South Sudanese professional from across the country with the aim of reaching out to all individuals and communities in need of humanitarian response across the country.

The mission of AFH is to actively provide access to and deliver humanitarian services to vulnerable people and communities in times of crises as well as developmental humanitarian services. AFH envisions to see well-informed communities that are free from health-related issues, free from food insecurity, where there is social justice and gender equity, where women are empowered and women's and children's rights are protected, where everyone live in peace and coherence with one another in a sustainable environment, and where humanitarian crises are prevented and/or challenged.

Objective of the audit

The objective of the audit of AFH 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 Boards 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.



Scope of the audit

The audit will be conducted in accordance with ISA as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants (IFAC), with special reference to ISA 800 (Auditor's Report on Special Purpose Audit Engagements) and relevant World Bank guidelines. In conducting the project audit, special attention should be paid to the following:

- 1) The financial statements have been prepared in accordance with international accounting standards.
- 2) That the accounting and AFH management control system is adequate and effective.
- 3) Appropriateness of AFH management structure, internal controls and record systems.
- 4) How Donor funds have been used in accordance with the agreements
- 5) Procurement of Goods and services in accordance with the relevant procedures, considering value for money.
- 6) Necessary supporting documents, records and accounts are in place.

Audit reports

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

- ✓ The financial statements present a true and fair view of the financial position of Access for Humanity. 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.



Management Letter

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

1. Communicate matters that have come to the auditor's attention that might have a significant impact on the business.
2. Give comments and observations on the accounting records, systems, and controls that were examined during the audit.
3. Refer to any other matters that the auditor considers relevant.
4. Identify specific areas of weakness in systems and controls, and make recommendations for their improvement;
5. If no issues have arisen during the course of the audit, the auditors must issue a management letter stating that no issues have arisen.
6. Include a high, medium or low prioritization on all issues arising in the management letters. Banks should be allocated according to the following criteria: H - a major weakness or a re-incurring issue that must be addressed soon
 1. M - 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
 2. L - L minor (or isolated) weakness that should nevertheless be addressed to improve the control environment, the accounting system or the operations of the business.

Deliverable and schedule

The external audit is expected to be conducted during February 2024 and the final report presented to AFH. The firm shall submit Draft Final Report in hard copy and an electronic version within 7 days upon completion of assignment to the CEO. The Final Report, in five (5) hard copies and an electronic version shall be submitted to the AFH CEO within 7 days on receipt of management's comments.

Location of assignment

The assignment will be carried out at the AFH HQs in Juba.



Requirements

The Lead Consultant should be an internationally qualified auditor (CPA, ACCA or its equivalent) with experience in donor accounting and financial management and should have a minimum of five years' experience in the field with experience in statutory and project auditing. The Firm should have strong knowledge and experience (minimum of 10 years) in donor account auditing. The firm should have Specific experience in World Bank, European Union, UNICEF, BMGF and USAID Accounts auditing.

Audit fees

The audit fees will be fixed through a competitive bidding process.

Applications

Please send (via e-mail) expression of interest, Proposals and Comprehensive curriculum vitae of the audit team members, to: admin@accessforhumanity.org and please you MUST copy robertotto@accessforhumanity.org; khalifa@accessforhumanity.org; moses@accessforhumanity.org

The dateline for submission of tender document is 19th February 2024 at 17:00 PM.

