



EPISCOPAL CHURCH OF SOUTH SUDAN

**EPISCOPAL CHURCH OF SOUTHERN SUDAN
(ANGLICAN COMMUNION)
SOUTH SUDANESE DEVELOPMENT AND RELIEF
AGENCY
(ECSS-SSUDRA)**



SOUTH SUDANESE DEVELOPMENT
AND RELIEF AGENCY (SSUDRA)

REFERENCE: ECSS-IS SEEKING FOR QUALIFIED FIRM TO AUDIT ITS BOOKS OF ACCOUNT FOR THE NEXT THREE YEARS.

1. PURPOSE

ECSS-SSUDRA invites expression of interest from the credible and qualified firms of certified public accountants to audit the ECSS-SSUDRA's financial statements for the fiscal year ending 2022, with the option of auditing the ECSS-SSUDRA's financial statements for the next two (2) subsequent fiscal years. The Audit firm will be engaged to audit project and annual statement of accounts and render its reports to the SSUDRA management and the board of directors

2. Background

Episcopal Church of South Sudan – South Sudanese Development and Relief Agency (ECSS-SSUDRA) Anglican Communion is a humanitarian and Development wing of the Episcopal Church of South Sudan. ECSS-SSUDRA is a legally registered entity with the Relief and Rehabilitation Commission (RRC) South Sudan. The organization with the partners and other stakeholders has delivered humanitarian assistance and development projects in South Sudan. ECSS-SSUDRA is uniquely placed to reach vast majority of the population in South Sudan through its constituencies in the churches and communities. ECSS-SSUDRA strives to enhance holistic ministry and social responsibilities within the Episcopal Church of South Sudan (ECSS), and the communities, through emergency response and socio-economic development.

Objectives: -

- a) ECSS-SSUDRA mandate is to develop and consolidate the social security, peace and enhancement of charitable and benevolent activities of the Dioceses and communities.
- b) Food Security and Livelihoods: services targeting community capacity building and empowerment through training, extension services and provision of basic inputs to enhance food production, marketing and other related off-farm socio-economic activities and environmental conservation.
- c) Water, Sanitation and Hygiene: with emphasis on clean drinking water, Diseases control, water and sanitation, environment improvement as well as training of Village Water Committees.
- d) Protection: This cover GBV survivors, protection of children and creating awareness on the needs of persons living with disabilities.
- e) Emergency Relief services with emphasis on mobilizing and building the capacity of communities in disaster preparedness and response. The communities should be empowered to avert avoidable disasters, be prepared for unforeseen disasters and be able to respond to disaster situations using locally available skills and resources.

4. Accounting

ECSS-SSUDRA uses QuickBooks accounting software in the management of its accounting services. Financial reports can be generated from the QuickBooks, with supporting documents that includes receipts, payment vouchers and bank statements.



5. Procurement of Audit Services

ECSS-SSUDRA is procuring an Independent External Audit Services, in compliance with the ECSS-SSUDRA's financial and procurement policies that require ECSS-SSUDRA to appoint independent external auditor every three-years, to ensure credibility. Therefore, ECSS-SSUDRA wishes to request interested credible and competent certified public accountants (CPA) or Association of certified chartered accountants (ACCA) audit firms to submit proposal for provision of the external audit services.

The PROPOSAL should include;

- A. Auditor's cover letter Including:
 - i. Name of audit organization
 - ii. Address of audit organization
 - iii. Email of audit organization
 - iv. Telephone and mobile number (s) of audit organization
 - v. Name of responsible auditor/s (Senior Auditor).
 - vi. Qualifications of auditor (s) and certifications in accordance with Generally Accepted Accounting Principles (GAAP) & International Financial Reporting Standards (IFRS) & years of experience) as well as membership in other regional and or international professional audit associations. Please attach proof documents.
 - vii. Statement on Independence of auditor
 - viii. Certificates of registration of audit firm, tax clearance certificate and others
 - B. Technical approach Tenderers must, at least:
 - a) Describe in detail the firms Audit methodology/ approach and the technology being used
 - b) Discuss the firm's approach to relying on the work of management reports or internal auditors
 - c) Auditors' legal letter of having conducted the audit in accordance with International Standards on Auditing and the International Financial Reporting Standards (IFRS).
 - C. Capacity and Experience
 - a. Total number of audit staff and staff that provide audit related services to partners, including audit managers and other.
 - b. Provide brief CVs of audit partners (staff) and manager that will form team of the audit team. The CVs should indicate at a minimum level (staff, supervisor, manager, etc.) and experience.
 - c. Number of years of experience auditing the Civil Society faith-based organizations like ECSS-SSUDRA in South Sudan and other regional and international organizations.
 - d. List of the most recent clients audited in the last three years with clear audit start and ending dates (reports). Period of time audited and specification of projects or financial statements audited.
 - D. Describe the firm's quality control system and demonstrate how the firm has established adequate quality control policies and procedures that comply with Auditing pronouncements.
 - E. Independence and Objectivity Provide details of any possible conflict of interests as well as other information where independence and objectivity of your firm may be at risk or compromised if selected. Indicate how this would be managed by the firm should it be appointed as the auditor for ECSS-SSUDRA.
- ## 6. Scope of work
- a. The audit work will be performed at the ECSS-SSUDRA premises in Juba, South Sudan unless otherwise branch or field office is established in other regions.
 - b. The auditor will be required to audit financial statements presented which will the list of disbursement received and actual expenditures incurred during the period.
 - c. Report on the compliance and on internal control over financial reporting base
 - d. Report on compliance in accordance with the collaboration agreements
 - e. Report of specific requirement applicable to major state of financial programs.



- f. Issue management letter with recommendations for improvement.

7. Audit standards

The following audit standards will be followed;

- a. The audit shall be performed in accordance with generally accepted accounting practice (GAAP) and international standards of auditing (ISA)
- b. Audit statements with remarks, propositions and recommendations and estimation of the global risk
- c. Report on the possible effects on the reputation caused by fraud or mismanagement, loss of assets cash and fixed assets.
- d. Issue management letter with possible mitigation recommendations.

8. Audit report:

A financial statement, checks/controls, opinions thereon and recommendations

- i. Opening and closing balance sheets of organization (statement of assets, liabilities and fund balance)
- ii. Profit & loss statement of organization (statement of income & expenditure) .
- iii. Statement of cash receipts and cash disbursements (cash desk)
- iv. Completeness and correctness of vouchers o Correctness of booking of vouchers
- v. Checks/controls of cash-on-hand (cash office)
- vi. Project conformity: check that expenditure has been in accordance with the basic documents of the project
- v. Opinion on financial statements of the organization, and indication as to whether these statements conform to local and generally accepted accounting principles
- vi. Verification that local contracts conform to existing laws
- vii. Verification that vehicle logbook conforms to agreement

B. Purchase of materials/goods and/or services

- Statement and inventory of property and equipment.

C. Examinations

- Statistical and financial details to be given on checks made during the audit process (mention number of documents reviewed for each check/control)
- List of findings/irregularities and failures to be submitted

D. Transitorities

- Unsettled cash advances for project operations
- Personnel/personal cash advances on Salary loans
- Accounts receivables
- Accounts payables
- Gratuities accounts

(e) Internal Control System (ICS)

Evaluation of the Internal Control System (ICS): identify strengths and weaknesses of internal controls (statements, opinions and recommendations on the Internal Control System and the internal control's function).

(f) Archives

- Verify that standard working papers are stored in accordance with local law / regulations
- Verify and state whether there is national legislation concerning the way to conserve /archive the accounting documents and vouchers.

(g) Previous audit recommendations



- Examine the consideration of remarks stemming/ outstanding from previous audit reports.
- Check that pending items from the last audit report have been handled correctly.

(h) Global analysis of information

- Make sure to get all information and explanations necessary in order to provide sufficient evidence that financial statements are free from material misstatement (caused by fraud, irregularity and error).

9. Confidentiality / professional discretion

- The auditor commits him/herself not to divulge any information concerning the audit to third parties during and after the audit.

10. Conservation of working documents

- The auditor will correctly keep and preserve all internal working documents for a period of seven years as of the completion of the audit, even though currently PFMA Act, 2011 prescribes a shorter period.
- The auditor will be required to make the working papers available upon by request by the ECSS-SSUDRA management.

11. Evaluation of tenders received and selection criteria.

- All proposals received will be opened in an open meeting attended by representatives of the firm.
- Compliance with the tender requirements and conditions shall apply in the selection.
- Proposal with obvious deviations from the requirements/conditions will be disqualified.
- The selection of a successful independent audit Firm will be based on professional experience and credibility.
- Reasonable fees as per the partners to afford to pay and sustain the firm for services being offered.
- All audit Firms wishing to apply must clearly indicate the annual audit fees range and percentage in local South Sudanese Pounds and its equivalent in USD Dollars.

10. Accountability and Reporting

The Auditor will be working closely with the ECSS-SSUDRA accountant and communicate to the General Manager ECSS-SSUDRA

2. Termination

The selected auditor shall be retained for three years as per the policy of the ECSS-SSUDRA. After the three years the management shall decide how to proceed in accordance with the provision of the procurement policy of ECSS-SSUDRA.

3. Submission of Proposals and deadline

All the interested Audit Firms should submit their proposals in a closed envelope together with the photocopies of their documents of eligibility addressed to the General Manager, ECSS-SSUDRA adjacent to the Kenyan Embassy, All Saints cathedral – Mobile Street, telephone: +211 926062462.

Those who wish to submit electronically in PDF formats should submit to E-mail: laganwa@ecss-ssudra.org, j.poni@ecss-ssudra.org, d.poni@ecss-ssudra.org. The last date to receive the proposals is Thursday 11th May 2023, at 4:00 pm.

