



Terms of Reference (TOR) for the External Auditor

Financial Statement for year 2020 (January- December)

Background:

Universal Network for Knowledge & Empowerment Agency (UNKEA) is a national organization working in Upper Nile, Warrap, Jonglei, Eastern Equatoria and Central Equatoria states of South Sudan. UNKEA was founded in 2002 by a group of concerned men and women of Upper Nile State to respond to the dire social, economic, livelihoods and health conditions experienced by the South Sudan citizenry. UNKEA's initial purpose was to design strategies and interventions to fight the deadly Kalaazar disease which is highly prevalent in Upper Nile. With time, UNKEA's mandate has expanded to include other interventions such as provision of basic services such as primary health care, nutrition, food security and livelihoods, water, hygiene and sanitation, education; social development of youth and women; economic development, access to Justice and peace building. UNKEA is registered with Ministry of justice (Reg No. 1579) and RRC (Reg No. 178) in Juba and with state authorities in in respective locations. UNKEA works in association with Government, UN agencies, international NGOs, local authorities and numerous community groups. We have offices in Juba, Nasir, Maiwut, Ulang, Kwajok, Gogrial East, among others

Objective of the Audit:

1. The objective of the audit of UNKEA's financial statements is to enable the auditor to express an independent professional opinion on the financial position of UNKEA and to ensure that the funds utilized to UNKEA's activities have been used for their intended purposes.
2. The books of accounts of UNKEA provide the basis for preparation of the UNKEA's Financial Statements. Proper books of accounts as required by law have been maintained by UNKEA and also maintain adequate internal controls and supporting documentation for the transactions.

Scope of the Audit

1. The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
2. Verify all funds have been used in accordance with the established rules and regulations of UNKEA and only for the purposes for which the funds were provided.
3. Goods, works and services financed have been procured in accordance with the UNKEA established rules and procedures.
4. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to.
5. The financial statements have been prepared by UNKEA management in accordance with applicable accounting standards and give a true and fair view of the financial position of UNKEA and of its receipts and expenditures for the period ended on that date.

6. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
7. Express an opinion as to reasonableness of the financial statements in all material respects.
8. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
9. Conduct entry and exit meeting with the Finance Manager, Head of Programs and Executive Director of UNKEA.
10. In addition to the audit report, the auditor will prepare a Management Letter on the following:
 - Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
 - Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
 - Report on the implementation status of recommendations pertaining to previous period audit reports.
 - Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
 - Bring to the Executive Director's attention any other matters that the auditors consider pertinent.

Audit Duration:

The audit work shall be completed within two weeks from the date of commencement of the audit.

Deliverables:

1. The Auditors on completion of the audit work will submit 5 (five) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Executive Director.
2. Management letter in accordance with the scope of work described here before.

Qualification of the Audit Firm:

The audit firms based in South Sudan or Eastern Africa having affiliation/membership with an internationally reputed audit firms will be eligible to apply.

Audit Fees:

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

Address:

UNKEA HQs: Tombura road 17th Avenue (Kator) Juba, South Sudan

Email: procurements@unkea.org or +211921 129 868 **Deadline 15th April 2021 at 5:00 CET**