

Terms of Reference (ToR) for Provision of External Audit Services

1. Background & Introduction:

World University Service of Canada (WUSC) is a leading Canadian international development organization. Our vision is a world where every young person thrives and belongs, achieved by catalyzing positive education and economic outcomes for young people. We support all young people, with a focus on women and displaced people. WUSC currently works in over 28 countries across Africa, Asia, the Middle East, and Latin America. Globally, we collaborate with a network of higher education institutions, civil society organizations, private sector partners, professionals, students, volunteers, faculty and community leaders that work with us to achieve our mission.

WUSC is currently operating in border zones of South Sudan (Yei, Kajo Keji and Magwi) counties implementing education projects in partnership with other agencies to improve learning opportunities for girls, female youths and other vulnerable groups.

2. Purpose

WUSC South Sudan receives funding from donors for its operation in various parts of the country and directly implements the majority of the projects whereas there are also some areas implemented through partners. In accordance with the requirements of the Government of South Sudan WUSC is expected to submit audited financial reports annually. To that effect, WUSC wishes to engage the services of an audit firm for auditing the South Sudan country office accounts for the financial year ending 31 March 2026. The audit shall be carried out in accordance with accounting standards applicable to charitable international organizations and laws of South Sudan. The estimated budget for this financial year is CAD1.6m.

3. Audit Objectives:

1. To express an opinion on the financial statements of the WUSC South Sudan Programme. The audit should be conducted in accordance with International Standards on Auditing and should be able to obtain reasonable assurance about whether the financial statements are free of material misstatements.
2. To examine the evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, compliance with local regulations and any significant estimates made by management and evaluating the overall financial statement presentation.
3. To express an opinion on financial statements (Balance Sheet, Income/Expenditure Account, statement of cash flow and other schedules).
4. To verify compliance with local laws, grant agreements, and internal control policies.

1. Scope of Work:





WUSC EUMC South Sudan Programme

1. **Financial Statements:** Examine accuracy, completeness, and compliance with relevant frameworks (IFRS/GAAP).
2. **Internal Controls:** Understand and test key financial and operational controls.
3. **Compliance:** Verify adherence to donor rules, grant terms, and South Sudan regulations.
4. **Transaction Testing:** Sample transactions for legitimacy, proper documentation (invoices, receipts), and actual incurrence/payment.

1. Standards & Methodology:

1. **Standards:** Conducted in accordance with International Standards on Auditing (ISAs) and relevant local regulations.
2. **Approach:** Include substantive testing and control testing; specific procedures like bank reconciliations, debtors/creditors review.

1. Deliverables:

1. Independent Auditor's Report (with opinion). in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated
2. Management Letter (findings, recommendations).
3. Final Expenditure Verification Report, the additional assignment according to agree upon procedures ISRS 4400 shall be presented in the "Report of factual Findings

1. Auditor Requirements:

1. Legally registered firm in South Sudan with relevant licenses.
2. Affiliation with professional bodies (e.g. ACCA, CPA, IFAC).
3. Proven experience with similar entities (NGOs, public sector) and South Sudan context and government regulations
4. Objective and independent.

1. Proposal Requirements:

1. Technical proposal (methodology, team structure, experience).
2. Financial proposal (fees, charges, expenses).

2. Evaluation Criteria

The objective of the Evaluation Process is to identify the proposal that effectively meets the requirements of this RFP and provides the best value to WUSC.

Rated Requirements	Points
a) Price	70
b) Technical Capability	30
Total points	100

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3. Timeframe

The Firm should be available to start the exercise by May 04, 2026 and submit hard copies and an electronic final report by May 31, 2026. All documents related to the programme are stored at the WUSC head office in Juba.

Interested legally registered firms should submit their quotations to procurement.southsudan@wusc.ca and clearly write **Quotation for external audit services** in the subject line. **No hardcopies**

Deadline for submission: March 11, 2026, 4:00 pm CAT

