Invitation to Tender

Terms of Reference (ToR)
for
External Audit Services for Finn Church Aid (FCA) South Sudan Country Office.

Date of issue:	22/10/2026
Project title:	Provision of External Audit Services
Deadline for submission of offers:	12/11/2026
Contact Email	Procurement.Ssuco@kua.fi
Contracting authority:	Finn Church Aid (FCA) Contact Person : Senior Procurement Officer - Rita Gire : Procurement.Ssuco@kua.fi

1 Introduction & Background

Finn Church Aid Foundation (FCA) is seeking to identify and contract a service provider for the following:

External auditing services for FCA South Sudan Country office, as per the legal requirement applicable to INGO operating in South Sudan, this shall cover the Operation in South Sudan, including AUP for three projects.

FCA Representatives for the contracted company will be the following:

- Seme Nelson - Country Director
- Neema Chikodi – Finance and Administration Manager.

1.1 Background info on FCA

Finn Church Aid (**FCA**) is the largest Finnish NGO in international aid and development, working to support local communities affected by conflict, displacement, poverty, and disasters. FCA contributes to positive change by supporting people within fragile and disaster-affected regions in three thematic priorities: right to peace, right to livelihood, and right to quality education. FCA is a member of ACT Alliance, is certified against the Core Humanitarian Standard on Quality and Accountability (CHS), and is a long-term partner of the Ministry for Foreign Affairs of Finland. In year 2025, our largest institutional donors were UNICEF, ECHO, and MFA Finland. In 2024, our operational costs were 75,3 million Euros. We specialize in fragile contexts and work with the most vulnerable people, regardless of their religious beliefs, ethnic background, or political convictions. Our working modalities consist of humanitarian assistance, development cooperation, and advocacy. We work through and with partners and implement projects ourselves through our network of local entities (Branches or Subsidiaries). The geographical emphasis of work is in Eastern Africa.

FCA has maintained an operational presence in South Sudan since 2010, providing humanitarian and development support across six states (Central Equatoria, Western Equatoria, Lakes, Jonglei, Unity, and Upper Nile) and one Administrative Area (Greater Pibor). FCA's country program is anchored in Education, Livelihoods, and Peacebuilding. It is implemented through a coherent, community-driven model that addresses acute humanitarian needs and lays the foundations for durable development gains. FCA's

operating model is built on the humanitarian–development–peace (triple nexus) approach, deliberately linking emergency response, systems strengthening, and peacebuilding to maximize impact for crisis-affected communities. This approach underpins FCA's commitment to the right to quality education and livelihoods, to sustainable peace, and to Accountability to Affected Populations (**AAP**) as a crosscutting operating standard. FCA's Humanitarian and Development Nexus model puts education at the Centre and needs an integrated approach with peacebuilding, livelihood resilience, and advocacy efforts while ensuring sustained and equitable access in fragile and crisis contexts to build more just, peaceful, and resilient societies. In 2024-205, the main institutional donors for FCA's South Sudan programs are the EU + DG ECHO, RSRTF through IOM, ECW, GPE, MFA Finland, SIDA-UNESCO, and ACT Alliance

You can read more on FCA website.

2 Objectives

The identified service provider will be FCA **external auditor**, providing FCA with auditing services required to comply with applicable national legislation and donors' requirements for an initial period of one year. The scope of audit activities may vary from one year to the next.

3 Scope of work

FCA Foundation is seeking to contract an auditing firm in South Sudan to serve as FCA's external auditor to perform required auditing services, namely:

- Project specific agreed-upon procedures (AUP) engagement (see full ToR as annex 1)
- Statutory audit as per national legislation

The identified company shall be as well responsible for specific project audits/verification, as required.
The financial year is meant to be the calendar year.

4 Duration of contract

The Contract will be awarded for an initial term of one (1) year. Subject to satisfactory performance and FCA's ongoing requirements, the Contract may be renewed annually for up to five (5) additional consecutive one-year periods, resulting in a maximum total contract duration of six (6) years.
Either party may terminate the Contract by providing three (3) months' prior written notice, in accordance with the termination provisions which will be set out in the Contract.

5 Methodology

Interested Audit companies/service providers, shall submit the **required documentation** to fulfil the administrative criteria, brief technical and **financial proposal (the technical proposal shall not go beyond 10 pages)** via email to Procurement.Ssuco@kua.fi by 12th November 2026 by latest 6.00 PM South Sudan time. The technical proposal shall include a list of reference clients, together with their contact details.

For more details, please see criteria below

The technical proposal shall highlight how the results will be achieved in a timely and cost-efficient fashion.

6 Budget

Please provide a detailed budget of the assignment without Tax. The Contracting Authority will calculate the tax according to the South Sudan legislation.

- AUP: AUP engagement fee for the following projects:
  - 13516 Advocating for, Promoting Peace and Reconciliation through Civil Society EUR 322,772
  - 13561 Livelihood Support towards Early Recovery and Development in South Sudan. EUR 182,825
  - 13569 Teacher Education South Sudan EUR 192,305

- Statutory Audit:
  - 2026 Annual Budget EUR 3,315,937.

7 Validity

Tenders/Offers received shall remain valid and open for acceptance for a period of 60 days after the closing date of the submission.

Prior to the expiry of the original tender/offer validity period, the Contracting Authority may ask tenderers/candidates in writing to extend this period. Tenderers/candidates that agree to do so will not be permitted to modify their tenders/offers. If they refuse, their participation in the tender procedure will be terminated.

Eligibility Criteria Imposed on the Tenderer

The tenderers/service providers will initially be verified for eligibility according to the criteria below.

#	Description	Means of verification and required documentation
1	The tenderer must be an audit company approved by the Ministry of Justice, Republic of South Sudan or equivalent	Tenderer shall confirm its registration by providing a valid Trade Register certificate. Certificate of Incorporation from the Ministry of Justice including the renewal stamps at the back page of the certificate.
2	Valid Membership Certificate or equivalent	Membership Certificate from Ministry of Chambers and Commerce
3	Valid Operation License or equivalent	Operation License from the State Ministry of Finance & Economic Development
4	The Tenderer (including members of consortium and subcontractors, if any) has paid all taxes and pension contributions as well as other payments required by the applicable laws. (YES/NO)	Tenderer shall confirm this by providing a valid Tax Clearance certificate
2	Lead Auditor/Team Leader must be a Certified Public Accountant	Relevant certification
3	The tenderer must have sufficient financial and human resources to perform the contract	Audited Financial Statements for years 2024 & 2025 - List of team dedicated to FCA assignment, including extra resources deployable in case of need
4	Data Protection	- Evidence of data protection assurance measures in place to show compliance with the data protection Regulation in South Sudan.
5	Environmental Sustainability Commitment	- **Requirement** The Service Provider must demonstrate responsible environmental practices aligned with applicable

		regulations or organisational sustainability objectives. **Required documentation** - Policy on environmental sustainability or equivalent document
6	Validity of the bid	The bid must be valid for a minimum of 12 months

8 Contract Award Criteria and Evaluation Methodology

The offers will be evaluated according to the contract award criteria below:

#	Description	Weight	Scoring methodology
1	Experience in providing auditing services to foundations/INGOs in South Sudan	Max 20 points	Up to 5 references with different entities: 10 6+ reference with different entities: 20 points
2	Technical Proposal	Max 10 points	Adherence to required services described in the ToR
3	Financial score	Max 70 points (total) • Statutory 50 • AUP 20	Lowest bid receives highest score. Other candidates' scores are calculated proportionally based on the lowest bid.

9 Questions

Candidates are not allowed to approach the Contracting Authority for verbal clarification.
Any prospective candidate seeking to arrange individual meetings with either the Contracting Authority and/or any other organisation with which the Contracting Authority is associated or linked may be excluded from the tender procedure.

Questions should be sent to the contact person via email Procurement.Ssuco@kua.fi.

10 Submission Requirements

Bidders must submit the following documents to be eligible for evaluation

i. Registration documents as an audit firm to fulfil eligibility requirements
ii. Reference letters
iii. Lead auditor/team certification
iv. Financial statements for 2024 & 2025
v. Policy or certification related to data protection in compliance with EU GDPR
vi. Policy or certification to fulfil Environment Sustainability commitment
vii. Technical proposal
viii. Financial proposal

Note:

- *FCA has zero tolerance concerning aid diversion and illegal actions and may screen potential applicants, contractors, suppliers, consultants, etc. against international lists to ensure due diligence and compliance with Anti-money laundering and Combating the Financing of Terrorism requirements*

***Disclaimer**: FCA South Sudan reserves the right to either amend or cancel this call without notice and shall accept no liability whatsoever as a result. The decision of the FCA South Sudan Procurement Review Committee shall be final.*