



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

- 1 The objective of the audit is to obtain reasonable assurance as to whether the financial statements are free from material misstatement, whether due to fraud or error, thereby enabling the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework.
- 2 The auditor also expresses an opinion whether the funds were properly supported with approved documentation and used for the purpose intended in accordance with the approved budget, requirements of the applicable funding agreement and the organization's policies and procedures.





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. The audit for financial year 2020-2022 will involve a visit to Access for Humanity (AFH) HO to audit the projects funded by Centre for Advancing Public Health (CAPH). In conducting the project audit, special attention should be paid to the following:

- 1) Funds have been used in accordance with grant agreement and general conditions, relevant financing agreements and disbursement letters, with due attention to economy and efficiency, and only for the purposes for which the financing was provided.
- 2) Goods and services financed have been procured in accordance with the relevant general conditions, relevant financing agreements and disbursement letters.
- 3) Necessary supporting documents, records, and accounts have been kept in respect of all Project ventures including expenditures reported via Summary Report (or Interim Un-audited Financial Reports (Interim Reports)) if used as the basis of disbursement, or Designated Accounts.
- 4) Where Designated Accounts have been used, they have been maintained in accordance with the provisions of the relevant general conditions, relevant financing agreements and disbursement letter.
- 5) The accounting records have been prepared in accordance with generally accepted accounting principles and practices and relevant World Bank guidelines and give a true and fair view of the financial position of the Project as at financial year-end and of the resources and expenditures for the fiscal year then ending.
- 6) Review the compliance on each of the financial covenants as per the donor Agreements specially to ensure compliance for the conditions under which the funds were released.

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:

1. Give comments and observations on the accounting records, systems, and controls that were examined during the audit.
2. Identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement.
3. Report on the lack of compliance of each financial covenant in the relevant financing agreement.





ACCESS FOR HUMANITY

Reaching out to All...

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Hai Gudele, Block 7
Juda, South Sudan

4. Communicate matters that have come to their attention during the audit which might have a significant impact on the operations of the organization; and
5. Include management's comments in the final management letter.

Deliverable and schedule

The external audit is expected to be conducted during April 2023 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 17th April 2023 at 17:00 PM

