



**IntraHealth International Inc.
South Sudan Country Office**

Request for Proposal: 2 CFR 200 Audit

Background

IntraHealth International is a US-based organization registered in South Sudan as an International Non-Governmental Organization since 2006. IntraHealth International is a global health and independent nonprofit organization that has worked for over 40 years in over 100 countries. IntraHealth has partnered with the National Ministry of Health and local non-governmental organizations to cultivate local solutions with lasting results and to improve the performance of health workers and strengthen the systems so that everyone everywhere has the health care they need to thrive.

IntraHealth International Inc, South Sudan is implementing USAID Advancing HIV & AIDS Epidemic Control (AHEC) and Strategic Information Project (SI) in South Sudan. The purpose of the USAID/Advancing HIV & AIDS Epidemic Control (AHEC) Activity is to decrease morbidity and mortality among South Sudanese by increasing prevention, care, treatment, and retention services for at risk men, women and children and key population and to improve South Sudan's journey to self-reliance by strengthening the capacity of local partners to prepare them for the receipt of future prime funding.

IntraHealth is seeking a reputable audit firm to conduct an objective external financial audit of the organization's financial transactions for the year ending June 30, 2021.

Scope of Work – FY 2021 Audit

We would like your firm to conduct an audit of IntraHealth International Inc., South Sudan as of June 30, 2021.

1. The audit will be conducted with the objective of expressing an opinion on the organization's financial statements and in accordance with International Standards on Auditing (ISAs). These standards require that the audit firm comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material

misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

2. As part of an audit in accordance with ISAs, exercise professional judgement and maintain professional skepticism throughout the audit. Also:
 - a. identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control;
 - b. obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control;
 - c. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
 - d. conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If you conclude that a material uncertainty exists, you are required to draw attention in your auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify your opinion. Your conclusions should be based on the audit evidence obtained up to the date of the auditor's report; and
 - e. evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
3. Assistance with the preparation of financial statements does not form part of the audit. We shall however, during the course of our audit, discuss the organization's accounting policies with the directors and management particularly in any problem areas and we may propose adjusting entries for your consideration. The directors will be responsible for reviewing and approving all such proposed adjustments.

4. Submit a complete set of financial statements, including the opinion and notes. The financial statements should be in English and U.S. Dollars, and should include the following:
 - a. Opinion on the basic financial statements taken as a whole.
 - b. Statement of financial position (balance sheet) as of June 30, 2021 (Please provide a breakdown of all types of accrued employee benefits).
 - c. Statement of activities and change in net assets (statement of revenue and expenses and changes in fund balances) for the year ended June 30, 2021.
 - d. Statement of cash flows for the year ended June 30, 2021.
 - e. All appropriate notes to the financial statements.
5. A management letter that discusses any deficiencies in the internal controls, which you may have observed during your audit testwork.

Please also comment, if any, categorized by whether they are material weaknesses, significant deficiencies or other areas of concern (the categorization is left to your professional judgment).

6. A comfort letter on the internal control structure observed and tested during the course of your audit (see Attachment 1– Sample Comfort Letter on Internal Control).

Required skills and competencies

- Professional accountancy qualification, CPA or ACCA
- Extensive experience in auditing of USG funds
- Demonstrated professionalism and work ethics
- Available and duly qualified team to undertake the assignment with the required level of accuracy, detail and diligence
- Ability to deliver within a short turnaround
- Registered audit firm with Institute of Certified Public Accountants

Requirements from contractor

- A technical proposal and a financial proposal in US Dollar.
- Company Profile: Company Name, year and country of incorporation; copies of valid tax compliance certification, TIN certificate and Certificate of Incorporation; Locations of offices, contact Information; Principal activities (Auditing, Accounting, etc.);
- Experience and Interest: general information concerning standard products and/or services; brief description of relevant completed projects; brief description of project work in process; names and CV's of key personnel demonstrating technical capability to undertake this assignment;
- Client lists: list of major clients; list of clients in the similar sector, supported by recommendation from at least three (3) major relevant clients. Please include the following for each reference: organization, contact name, title, phone number,

email address, years as a client, and scope of services provided. Also include the names of the assigned partner and manager.

Submission of Proposals:

The proposal document in Pdf format shall be submitted by email with the subject "Proposal for Financial Audit" to AHECTender@intrahealth.org and procurement-ss@intrahealth.org with a copy to jndirangu@intrahealth.org no later than **Friday February 04, 2022 at 2:00 pm** Juba local time. Late proposals will be rejected.

Additional information

Location and period performance:

The audit will be performed from IntraHealth South Sudan CDC Strategic Information (SI) and USAID AHEC project offices, located at Juba Nabari Residential Area, Juba South Sudan.

Regardless of the period of performance, IntraHealth International expects to receive the final reports no later than February 28, 2022.

Questions and communication of selection outcome:

Questions and request for additional information can be directed to the contact information provided above - under submission of proposal.

The outcome of the selection process will be communicated to the selected applicant no later than January 20, 2022, to enable audit work to begin as soon as possible.

GENERAL TERMS AND CONDITIONS

Unless otherwise requested, quote on each item separately. Quotations/proposals should clearly state unit price and total price. Quotations/Proposals must be typewritten or in ink and submitted on company letterhead.

IntraHealth reserves the right to a) reject any and all offers, in whole or in part, for any reason whatsoever, b) waive immaterial requirements, and c) pursue purchasing in a manner that is in the best interest of IntraHealth.

United States law prohibits transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism. The supplier must ensure compliance with these laws in any resultant contract from this RFQ.

ATTACHMENT 1

SAMPLE REPORT ON INTERNAL CONTROLS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

To: The Management of IntraHealth International Inc., South Sudan
Juba, South Sudan

To: The Management of IntraHealth - HQ
Chapel Hill, NC

We have audited the financial statements of IntraHealth International Inc., South Sudan as of and for the year ended June 30, 2021 and have issued our report thereon dated xxxxxxxxx.

We conducted our audit in accordance with (your standards). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of IntraHealth International Inc., South Sudan is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statement of IntraHealth International Inc., South Sudan for the year ended June 30, 2021, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the

financial statements and not provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the U.S. Government. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of IntraHealth International Inc., South Sudan in a separate letter dated xxxxxxxx (Note: This references the management letter).

This report is intended for the management of IntraHealth International Inc., South Sudan and management of IntraHealth - HQ office. The report should not be distributed to any other parties without the consent of management of IntraHealth - HQ.

Should you identify significant deficiencies, please use the following report language:

Insert after the 4th paragraph:

We noted certain matters involving the internal control structure and its operation that we consider to be significant deficiencies under standards established by the U.S. Government. Significant deficiencies involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect IntraHealth International Inc., South Sudan's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

(Include paragraphs summarizing the significant deficiencies).

A material weakness is a significant deficiency in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses as defined above. However, we believe none of the significant deficiencies described above is a material weakness.*

**** If considered a material weakness, please delete the last sentence and insert the following:***

“We believe the significant deficiencies on (please reference to paragraph above) described above are material weaknesses. These conditions were considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements for the year ended June 30, 2021.”

We also noted other matters involving the internal control structure and its operation that we have reported to the management of IntraHealth International Inc., South Sudan in a separate letter dated xxxxxxxx (this references the management letter).