

ToR – Audit Services – RAHU

Pre-qualification to provide audit services to Reach A Hand Uganda (RAHU)

Background

Reach A Hand Uganda (RAHU) is a youth led non-profit organization focused on youth empowerment programs with an emphasis on Sexual Reproductive Health and Rights (SRHR), HIV/AIDS awareness and prevention. RAHU fundamentally focuses on changing social norms and values that limit access to SRHR services and information through designing effective communication strategies and campaigns to create awareness and mitigate sexual health risks among the young people today. The organisation addresses the key issues that leave Ugandan youth vulnerable to health outcomes like; HIV/AIDS, Sexual Transmittable Infections (STIs), and unintended pregnancies.

Scope of Work

Comprising financial as well as administrative auditing, the audit must be performed in accordance with international standards (ISAs).

The purpose of the audit is to check whether the organisation accounts give a true and fair view and whether transactions subject to accounting are in accordance with the allocations granted and contracts concluded. The auditor will assess whether appropriate financial considerations have been made as regards to the administration of the funds and operations support included in the accounts.

The scope of the audit depends on the administrative structure and business procedures including internal controls and other aspects of significance for the submission of accounts.

RAHU accounts will be audited annually. For this purpose, the auditor must examine the organisational structure and existing business procedures, focusing particularly on accounting procedures, financial management and the adequacy of internal controls. Generally, substance auditing must be performed as spot tests to check the authenticity of accounting material and the actual bookkeeping registration of such material, for example on the basis of an assessment of its importance and risk. The auditor will be required to make unannounced cash and cash balance inspections.

During the final audit, the auditor must ensure that:

- the accounts give a true and fair view and do not contain any material errors and omissions;
- the transactions subject to accounting are made in accordance with the allocations granted and the general purpose of their application as agreed with RAHU and donors in the funding agreement.

The purpose of administrative auditing is more so to check whether appropriate financial considerations have been made in the administration of funds. Administrative auditing must be performed based on the financial reports and other reporting on targets and results achieved as well as on economy, productivity, and efficiency.

RAHU will provide the auditor with information considered significant for the assessment of the accounts and for the auditor's opinion of the administration of funds, including targets and results achieved. The management must allow the auditor to make the examinations deemed necessary by the auditor and must also ensure that the auditor receives the information and is given the support considered necessary for the performance of the audit.

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The audited accounts must include an audit report stating that the accounts have been audited in accordance with the rules given. Any qualification must be given in the audit report.

The auditor must also keep audit records with information on:

- The auditing tasks performed and the results of such tasks;
- Material uncertainty, errors, or omissions in respect of the bookkeeping records, Accounting procedures or internal controls;
- The administrative auditing tasks performed, including the auditor's examinations, assessment and conclusions of economy, productivity and efficiency, as well as details on transactions falling outside the scope.

These audit records must specify whether the auditor meets the international rules on legal capacity, whether all information requested by the auditor during the audit has been submitted to the auditor and whether the auditor has made any comments on the application of funds.

Requirements:

All interested audit firms must submit the following:

- Firm registration
- Business profile
- Proven 5-year experience in NGO auditing
- 2017 Income Tax Clearance
- List of key staff and their experiences
- 2018 Practicing certificates

All applicants must address their applications to the Team Leader and submit all documentations by email (info@reachahand.org), not later than **June 29, 2018**. Only the shortlisted firms will be contacted.