Expression of Interest (EOI) to Pre-qualify Audit firms

About NANHRI

The Network of African National Human Rights Institutions (NANHRI) is non-governmental organization and regional umbrella body that brings together 44 National Human Rights Institutions (NHRIs) in Africa. NANHRI, whose Secretariat is based in Nairobi, Kenya, is currently registered under Kenyan laws as an independent legal entity and has been operational since 2007.

The Network works towards the establishment and strengthening of the NHRIs in Africa as well as to facilitate coordination and cooperation amongst and between them and with other key human rights actors at the regional and international level. It also provides practical assistance and support to these institutions for them to meet their objective of protecting and promoting human rights at the national level.

Job Description

The NANHRI Secretariat invites Expressions of Interest (EOI) in order to pre-qualify international and national audit firms to conduct audit services for the following categories of Projects:

1. Projects Directly Implemented by NANHRI
2. Projects Implemented in collaboration with partners

Audit Objectives – Purpose of Audit

The overall scope and purpose of the audit will be as follow:

1. The audit will cover the period from 1st January 2017 to 31st December 2017.
2. To determine the regularity of the receipt, custody, expenditure, and accounting for NANHRI resources; and
3. To assess the overall operational and internal control system for the management of the projects.

The selected audit firm shall conduct the audit in accordance with International Standards of Auditing to achieve the following objectives: A Financial Audit to express an opinion on the project’s financial statements that includes:

• Expression of an opinion on whether the statement of expenses presents fairly the expense incurred by the project over a specified period in accordance with NANHRI financial policies and that the expenses incurred were:
(i) in conformity with the approved project budgets
(ii) for the approved purposes of the project
(iii) in compliance with the relevant regulations and rules, policies and procedures of the Government/NGO
(iv) supported by properly approved vouchers and other supporting documents.

• Expression of an opinion on the value and existence of the project's statement of assets and equipment as at a given date. This statement must include all assets and equipment available as at 31 December 2017, and not only those purchased in a given period. Where a project does not have any assets or equipment, it will not be necessary to express such an opinion, however, this should be disclosed in the audit report.

• Express an opinion on the value and existence of the cash held by the project as at a given date, i.e. 31 December 2017. Where a dedicated project bank account is opened and used solely for the cash transactions of a project, e.g. if the project is in a remote location. The Audit Firm is required to express an opinion on the Statement of Cash Position where a dedicated bank account for the project has been established and/or the project holds petty cash. Where the project does not hold any cash, this should be disclosed in the audit report.

The Financial Audit will be conducted in accordance with International Standards of Auditing (ISA).

Scope of Work
The audit shall cover all activities of the projects from 01/01/2017 to 31/12/2017.

AUDIT SERVICES REQUIRED
The scope of audit services shall be in accordance with International Standards for Audit (ISA) and cover the overall management of the project’s implementation, monitoring and supervision. The audit work should include the review of work plans, progress reports, project resources, project budgets, project expenses, project delivery, recruitment, operational and financial closing of projects (if applicable) and disposal or transfer of assets. To this effect, the scope of the audit shall cover the following areas as they are performed at the level of the project:

Finance
The audit work shall cover the adequacy of the accounting and financial operations and reporting systems. These include budget control, cash management, certification and approving authority, receipt of funds, and disbursement of funds, recording of all financial transactions in expense reports, records maintenance and control.
Asset Management

The audit work shall cover equipment (typically vehicles and office equipment) purchased for use of the project. The procedures for receipt, storage, and disposal shall also be reviewed.

Cash Management

The audit work shall cover all cash funds held by the project and review procedures for safeguarding of cash.

General Administration

The audit work shall cover travel activities, office communications and IT systems, and records maintenance.

Requirements

The auditor should be experienced in applying either ISA or INTOSAI audit standards, whichever is applicable for the audit. The auditor must employ adequate staff with appropriate professional qualifications and suitable experience with ISA or INTOSAI standards, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.

Qualified firms meeting the following requirements are invited to submit an expression of interest:

- The audit firm must be registered with the Professional Accounting Body or with the Government relevant authority which issues licence as practicing auditor in their respective country/countries.
- Minimum of 7 years of progressive experience in the provision of audit services;
- Operational capacity to manage the audit exercise at an agreed upon time period involving a number of projects
- Minimum of 5 years of relevant experience in the provision of audit services to NGOs

Applications should be emailed to

info@nanhri.org

And copy to jkimo@nanhri.org

Deadline

All Applications must be received by September 30, 2017.