



Network of African National Human Rights Institutions
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EXPRESSION OF INTEREST (EOI) 08/2023: PROVISION OF AUDIT SERVICES

The Network of African National Human Rights Institutions (NANHRI) is a membership organization of 46 African National Human Rights Institutions (NHRIs) registered as a legal entity under laws of the Republic of Kenya.

Our **Mission** is to *Support the establishment and strengthening of national human rights institutions to effectively undertake their mandate in line with Paris Principles.*

Our **Vision** is *An African continent with an enhanced human rights and justice for all.*

NANHRI Secretariat is inviting Expressions of Interest (EOI) from international and national audit firms to provide audit services for the following categories:

1. NANHRI organizational audit;
2. Audit of projects implemented by NANHRI in collaboration with partners; for the period 01/01/2023 to 31/12/2023.

Audit Objectives – Purpose of Audit

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

1. The audit will cover the period from 1st January 2023 to 31st December 2023.
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 and the organization in general.

The selected audit firm shall conduct a Financial Audit to express an opinion on the project's financial statements, in accordance with International Standards of Auditing to achieve the following outputs:

- Expression of an opinion on whether the statement of expenses presents fairly the expenses 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
- (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 2023, and not only those purchased in the 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 2023. 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.

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: Review 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: Audit equipment (typically office equipment) purchased for use of the project. The procedures for receipt, storage, and disposal shall also be reviewed.

Cash Management: Assess all cash funds held by the project and review procedures for safeguarding of cash.

General Administration: Review travel activities, office communications and IT systems, and records maintenance.

Consultants Profile/ Requirements

Audit firms meeting the below requirements are invited to submit an expression of interest.

- The audit firm should demonstrate experience in applying either ISA or INTOSAI audit standards, whichever is applicable for the audit. The firm must employ adequate staff with appropriate professional qualifications and suitable experience, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.
- The audit firm must be registered with the Professional Accounting Body or with the Government relevant authority which licenses practicing auditors in their respective country/countries.
- Minimum of 7 years of progressive experience in the provision of audit services; preferably in the not for profit/NGO setting
- Operational capacity to manage the audit exercise at an agreed upon time period involving a number of projects

If you possess the above qualities, please send your application **STRICTLY** by **Email** clearly indicating the position on the subject matter together with a cover letter and detailed Curriculum Vitae, a daytime telephone contact, and names and contacts of three referees by **October 16, 2023** to:

Recruitment,

Network of African NHRIs

Lenana Road, CVS Plaza, 2nd Floor

P. O. Box 74359-00200

Nairobi.

Email : info@nanhri.org

With a copy to: pkarachia@nanhri.org and dnguti@nanhri.org

Please note that due to the large volumes of applications, only shortlisted firms for the assignment will be contacted.