



**EXPRESSION OF INTEREST
EXTERNAL AUDIT SERVICES
Tender No. AMREF/16/02/2018/001**

Background information

Amref Health Africa is the largest international health development organisation based in Africa. Working with and through African communities, health systems and governments, Amref Health Africa's vision is for lasting health change in Africa. With headquarters in Kenya, Amref Health Africa has offices in Ethiopia, Uganda, South Sudan, Kenya, Tanzania, Malawi, South Africa and Senegal. It also has independent fundraising offices in Europe and North America.

We would like to engage a reputable audit firm to carry-out the statutory audit of Amref Health Africa for the financial year ending December 31, 2018. The contract will be renewable for a three year period.

The objective of the Amref Health Africa audit is to obtain reasonable assurance that the financial statements reflect a true and fair view of the financial position of the Group and for the branches and subsidiaries. The audit will be performed in accordance with International Financial Reporting Standards ("IFRS") and International Standards of Auditing ("ISA"). The audit report will include an Independent Auditors Report (Opinion) on the financial statements.

The audit will also include such other required schedules or analyses as Amref Health Africa has determined are necessary in order to ensure that program resources are being properly managed. The auditors should assess the organization's compliance with the provisions of the Kenyan Companies Act and the relevant applicable regulatory authorities e.g. NGO Co-ordination Board Regulations for programme offices.

Audit Objective

The objective of the Amref Health Africa audit is to obtain reasonable assurance that the financial statements reflect a true and fair view of the financial position of the Group and for the branches and subsidiaries. The audit will be performed in accordance with International Financial Reporting Standards ("IFRS") and International Standards of Auditing ("ISA").

The audit report will include an Independent Auditors Report (Opinion) on the financial statements. The audit will also include such other required schedules or analyses as Amref Health Africa has determined are necessary in order to ensure that program resources are being properly managed.

The auditors should assess the organization's compliance with the provisions of the Kenyan Companies Act and the relevant applicable regulatory authorities e.g. NGO Co-ordination Board Regulations for programme offices.

Scope of work



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The successful External Auditor will cover the headquarters in Kenya, the programme offices within Africa and the subsidiary entities: Amref Flying Doctors, Amref International University, Amref Enterprises Ltd and Amref Health Africa in South Africa.

The audit will be in conformity with International Financial Reporting Standards (“IFRS”) and International Standards of Auditing (“ISA”). The findings and recommendations shall include an action plan for Amref Health Africa organizational and accounting improvements depending on findings and its implications and shall accommodate management comments.

The audit will also include a verification of the negotiated indirect cost rate agreement (NICRA), percentage applicable to the organisation.

Eligibility Criteria

Eligible Audit firm should meet the following criteria:

1. Compliance with legal requirements of registration
2. Experience of the audit firm with audit reporting under International Financial Reporting standards (IFRS) and International Standards on Auditing (ISA)
3. References for similar audits performed within the last three years (From 2014 and above)
4. Provide Audit Methodology, Proposed Work-plan, Curriculum Vitae for the partner, manager and key staff proposed for the audit team
5. Audit firm and staff must be independent of Amref Health Africa and its subsidiaries, and affirm their independence in the engagement letter.
6. Any actual or potential conflict of interest in taking up this role should be highlighted.

Note: *A detailed evaluation criteria is presented in Appendix 1 below.*

Deliverable

The key deliverables will be:

1. Audited Financial Statements indicating if accounting standards have been applied and whether they reflect a true and fair view of the financial position of the Group
2. Management Letter where matters that are not material to the financial statements, but which the auditors wish to communicate to Amref Health Africa may be reflected for management action



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3. Schedule of Expenditure of Federal Awards as provided for by 2 CFR 200.510
4. Schedule of Computation of Indirect Cost Rate for the period as per 2 CFR 200.57

Communication and Reports

All audit reports and accompanying statements of financial condition shall, at a minimum, be presented in English.

Submission guidelines

The proposal submitted should have a maximum of 20 pages exclusive of the statutory requirements which shall be attached separately. The proposal subject line should clearly read, “**EOI: EXTERNAL AUDITORS.**”

The proposal should be addressed to: **Group Chief Finance Officer**

Mode of submission: **ONLY** electronically submitted proposals will be accepted.

It should be submitted to the following email: **Tender.Kenya@amref.org**

The deadline for submission of the proposal is: **1 March 2018 at/or before 12:00 hours East African time.**

Only shortlisted bidders will be invited to present themselves for interview at Amref Health Africa offices at a date to be communicated. For any questions, send an email to: tender.queries@amref.org not later than 7 days after the date of the advert.



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Appendix 1: Evaluation Criteria

A. Mandatory Requirements				
No.	Particulars	Marks	Compliant	Non-compliant
1.	Copy of Certificate of Incorporation/Certificate of Registration	1 or 0		
2.	Copy of valid Tax Compliance certificate	1 or 0		
3.	Copy of PIN Certificate	1 or 0		
4.	Must submit 2 years certified copies of audited financial report (2015/2016, 2016/2017)	1 or 0		
<i>Only those that meet the mandatory requirements in Section A will move to next stage of the evaluation.</i>				
B. Expertise of firm / organization submitting proposal				
		Score	Max.	
5.	Impartiality, Independence and Perceived Conflict of Interest of the Firm		5	
6	Ability to conduct audit in the following countries: (<i>physical presence in the countries will be an added advantage</i>): Kenya, Ethiopia, Uganda, South Sudan, Tanzania, Malawi, South Africa and Senegal (2 marks per country)		16	
7.	General Organizational Capability which is likely to affect delivery i.e. <ul style="list-style-type: none"> • loose consortium (3 marks); 		10	



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	<ul style="list-style-type: none"> • holding company (5 marks); • One firm (10 marks) 			
8.	<p>Extent to which any work would be subcontracted</p> <p>(Subcontracting carries additional risks which may affect project implementation, but properly done it offers a chance to access specialized skills).</p> <ul style="list-style-type: none"> • Non subcontracting (5 marks) • Sub-contracting (0 marks) 		5	
9.	<p>Experience in reviewing various projects funded by various donors:</p> <ul style="list-style-type: none"> • USAID (2 marks) • Global Fund (2 marks) • DFID (2 marks), • EU (2 marks), • Any other (2 marks) 		10	
10.	<p>Specialized expertise in review of USAID deliverables i.e.:</p> <ul style="list-style-type: none"> • Schedule of Expenditure of Federal Awards as provided for by 2 CFR 200.510 (4 marks) • Schedule of Computation of Indirect Cost Rate for the period as per 2 CFR 200.57 (4 marks) 		8	
	Sub-total		54	
C. Proposed Work Plan and Approach				
11.	Is the scope of task well defined and does it correspond to		5	



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12.	Is the audit methodology adopted appropriate for the task?		5	
13.	Is the presentation clear and is the sequence of activities and the planning logical, realistic and promise efficient implementation to the project?		10	
	Sub-total		20	
D. Team Members Experience & Expertise				
14.	General Qualification of the: <ul style="list-style-type: none"> • Team Leader/Partner – Degree and Accountancy Professional Qualification (2 marks) • Managers - Degree and Accountancy Professional Qualification (3 marks) • Senior Auditors - Degree and Accountancy Professional Qualification (4 marks) • Audit Assistants – Degree (1 marks) 		10	
15	Professional Experience in the area of specialization and the region: <ul style="list-style-type: none"> • Team Leader – 10 years and above (3 marks) • Managers – 8 years (5 marks) • Senior Auditors – 5 years (5 marks) • Audit Assistants – 2 year (3 marks)s 		16	
	Sub-total		26	
	Total		100	



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<i>Bidders who score below 80% will not be considered for further evaluation</i>			
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