



TERMS OF REFERENCE

FOR

INDEPENDENT AUDIT FOR THE HEROES PROGRAMME

SEPTEMBER , 2023

1. Program description

The ISPHD programme is a joint district-based programme to be implemented by the consortium of Amref Health Africa in Uganda and partners - Cordaid, MIFUMI, and the International Centre for Research on Women (ICRW) in the period 2020-2024. The programme, with a total budget of €10,000,000, aims at improving the well-being of young people (age 10-24) and women (age 15-49) including underserved groups, by empowering them with SRHR information and enhancing their decision-making skills, strengthening health systems to provide quality SRHR services, empowering communities to reject root causes of SRHR violations and SGBV and strengthening SGBV response in nine hard to reach districts of Uganda.

The programme builds on recent work done by consortium partners, including: empowering young people with comprehensive and accurate SRHR information implemented by Amref between 2013-2015, strengthening health systems to deliver rights-based SRHR services implemented by Amref and Cordaid since 2015 and engaging communities to reject harmful practices in Uganda implemented by MIFUMI in eastern Uganda from 2018-2020. The ISPHD programme has been developed through a consultative process that involved a co-creation workshop held with partners, and engagement of youth and women representatives from the beneficiary districts mostly virtually due to COVID19 restrictions

Project objective

All young girls, boys and women in 9 high burden and hard to reach districts of Uganda enjoy their sexual reproductive and reproductive health& rights and live in a gender equal society free from SGBV.

Specific objective of the Project

- i. To empower 890,372 adolescent girls and young women (10-24 years), adolescent boys and young men (10-24 years), women and girls (15-49 years), with comprehensive, accurate and gender transformative SRHR information and decision-making skills in 9 target districts of Uganda by 2024
- ii. To strengthen health systems of 54 selected health facilities to provide quality and rights based sexual and reproductive health services (Maternal health, Family Planning, Post-abortion care, Post GBV health services and youth friendly SRH services)
- iii. To empower communities in 9 hard to reach districts in Uganda to reject social norms and practices that perpetuate gender inequality and SRHR violations among young people and women of reproductive age, by 2024
- iv. To strengthen the integrated SGBV response system that effectively addresses SRHR violations and enhances access to justice for young people and women of reproductive age who are SGBV survivors in 9 hard to reach districts in Uganda by 2024 Support rehabilitation and reintegration of SGBV survivors.

2. Scope of the program audit

The audit must be carried out in accordance with generally accepted auditing standards and in particular the International Standards on Auditing (ISAs) of the International Auditing and Assurance Standards Board (IAASB). The auditor shall audit the financial statements and establish that;

- Expenditures and receipts are accurate and complete.
- Expenditures and receipts relate to the program activities
- Expenditures are corroborated by supporting documents
- The organisation keeps program records and other documents such as timesheets for allocating personnel costs to projects.
- Suppliers were selected objectively and threshold amounts were respected in accordance with EU public procurement rules laid down in EU Directives 2004/17/EC and 2004/18/EC. Where appropriate, the auditor will review compliance with local legislation, as laid down, for example, the Public Procurement Act 2012 (as amended)
- Tax and Social security remittances have been made in accordance with the domestic tax laws and for the period to which the audit opinion relates.
- Invoices are settled on the basis of actual costs or lump sum amounts set in accordance with the organisation's internal policies.

The minimum reliability level for audit purposes is 95%. The auditor will accordingly plan and conduct the audit to obtain reasonable assurance that the accounts contain no material misstatements or uncertainties.

The type of opinion will be determined by the following materiality levels, based on the amount funded;

Type of audit opinion	Unqualified	Qualified	Disclaimer	Adverse
Accounting errors	See table below	≤ 6%	-	≥ 6%
Audit uncertainties	See table below	≤ 10%	≥ 10%	-

The auditor should also take account of the following permitted tolerances;

Amount funded	Permitted tolerance
Less than €1.5 million	3% of the amount
Greater or equal to €1.5 million but less than €5 million	€50,000
Greater or equal to €5 million	1% of the grant amount

The auditor will determine materiality for a multiyear activity on an annual basis. The table above shows how the permitted tolerance is calculated for the costs incurred and accounted for during the year.

3. Deliverables

The auditor is expected to produce an audit report and management letter, which will comprise the following:

- The scope and mandate of the audit, as well as the list of documents that formed the audit opinion
- A Fund Accountability Statement
- An audit opinion in accordance with ISA 800/805. A model opinion is available on the IAASB website.
- The auditor will not give an opinion on the narrative part but will carry out a limited review in accordance with ISA 720 (the auditor's responsibility for other information)

to establish the narrative and financial sections of the report agree with each other and contain no contradictions.

- Any information that came to their notice during the audit which is relevant to the grant provider in finalising the grant award.
- Recommendations on identified shortcomings, and, if applicable, comments on the follow-up of audit observations and recommendations from the previous year.

4. Qualifications and experience

- The audit firm/engagement partner must be a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC)
- Minimum of 5 years of experience conducting external independent audits of projects funded by international institutional donors

5. Procedures and communication

The auditor shall be given access to all necessary program documents in the Amref Uganda and implementing partners' offices. Any expenses for field trips, postal and translation services and other expenses shall be included in the auditor's financial proposal.

6. Application procedure

Interested Independent Audit Firms (Consultants) who meet the above requirements should submit a Technical Proposal explaining competencies, audit methodology, work plan and brief profile of audit team, Financial proposal in EUR, Current practicing certificate from the relevant regulating authority and Reference list of three previous clients (institutional donors) to the Human Resource Office Amref Health Africa, Uganda Country Office 8 Plot 1 Okurut Close, Kololo (Opposite Lohana Academy) P.O. Box 10663 Kampala **In Soft Copies**.

Please submit the documents with the subject "**Financial Audit – HEROES Program**" to jobs.amrefuganda@amref.org. The deadline for submission of technical and financial proposals of the consultancy is **30th September 2023 at 5:00pm**.

7. Evaluation and award of Consultancy

Amref Health Africa in Uganda will evaluate the proposals and award the assignment based on technical and financial feasibility. Amref Health Africa in Uganda reserves the right to accept or reject any proposal received without giving reasons and is not bound to accept the lowest, the highest or any bidder. **Only the successful applicant will be contacted and those not successful benotified.**