**Terms of Reference for Provision of External Audit Services**

**Sudan FY 2020-21 (with possible extension of three years)**

1. **About Relief International (RI)**

Relief International specializes in humanitarian and development programs that benefit people in severe distress. As a registered nonprofit in the US, UK, Belgium, and now France, our work targets fragile settings that suffer from recurrent manmade or natural crises that impede human development.

RI works in the following sectors; Education; Economic Opportunity; Water, Sanitation and Hygiene; and Health and Nutrition.

RI Sudan office is seeking to procure external audit services as per Government of Sudan mandatory requirement, for extension of country registration, and in order to obtain independent and objective assurance as to whether the financial statements of RI Sudan present fairly, in all material respects. The financial position of RI in accordance with the International Standard on auditing (lSA) promulgated by the IFAC and the Code of Ethics for Professional Accountants.

The audit firm shall report in two documents, which includes an audit opinion in the submitted Auditor’s report and Management letter describing the scope of the audit and factual findings.

1. **Scope of Assignment**
	1. **Annual Activities:**
2. Perform statutory audits as required by Government of Sudan (GOS) law and in accordance with the International Standard on Auditing (lSA).
3. Compile and submit audit report.
4. In addition to audit report prepare separate letter concerning any material weakness in accounting and internal control which comes in auditor notice.
5. Audit firm to prepare reply to the notices issued by Humanitarian aid commission (HAC) or any relevant Government of Sudan (GOS) authority regarding financial statements.
	1. **Location of Operation:**

The Sudan office is base in Khartoum and operates in the following field locations North Darfur and Blue Nile.

* 1. **Period of Performance**

RI is looking to engage the firm for at least three years

1. **Requirements**
	1. **Eligibility criteria**

Firms seeking to apply should be registered in Sudan and must have been in operation at least for the last 7 years providing both audit and tax services. Additionally, the firm must demonstrate experience in the audit of not for profit entities and organizations with similar registration to RI.

The following information should be provided:

1. Certificate of incorporation/registration
2. Tax Certificate
3. VAT Certificate
4. Certificate of good standing from the Sudanese Accountancy and Audit Profession Organization Council (SAAPOC)
5. List of at least three clients with registration similar to RI’s
	1. **Capability**
* Provide a brief about the firm. This must include a profile on past work done for clients with not-for-profit status operating in Sudan.
* Provide a profile of the audit services team likely to be involved in the audit process.
	1. **Methodology**

The firm should state the methodology/approach of conducting the audits. Upon selection, the firm expected to provide a letter of engagement, which will also highlight the basis of the auditor’s work.

* 1. **Reporting**

Relief International Sudan will submit the Auditor's Report to the Humanitarian Affairs Commissioner (HAC) and Donors in Sudan. The report should be in English.

* 1. **Proposed Fees**

The firm should provide a quote for the provision of audit services as highlighted above. This should include projected fees for the subsequent three years.

* 1. **Instructions for submission**

All proposals (technical and financial) along with registration form and details of firm BOD – Board of director / key positions should submitted by December 01, 2021 at the given address. In case of any security, concern within the Khartoum city while considering the current situation the proposals via email also accepted.

**RI-SDN-KRT-021-134** [**Statutory Audit**](https://www.sudanbid.com/jobview.php?id=768&s=)

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