# REQUEST FOR EXPRESSION OF INTEREST FOR EXTERNAL AUDIT

Community Health Promotion Fund
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**Back ground:**

Community Health Promotion Fund – Registered Trustees (CHPF), is a charitable trust fund that focuses on improving community health by supporting health related training, primary health care services and community-based health research in Kilifi County through various projects. CHPF, is seeking to recruit an External Auditor to perform a financial audit on its books of accounts for 2021 and 2022 and going forward for the period 2023 – 2025.

**Objective of the External Audit**

The objective of the audit is to obtain an independent professional audit opinion on the financial statements of CHPF including assessment that the financial statements:

1. Are free from material misstatements and show a true and fair view
2. Are, prepared in accordance with the international accounting standards (IASs), International Financial reporting standards (IFRSs) and Generally Accepted accounting standards (GAAPs) and,
3. Are accompanied by adequate and sufficient audit evidence in terms of internal controls and supporting documentation for the transactions.

**Audit Scope and general requirements**

The scope of the audit includes in summary review of Project Agreements (MOUs), Project proposals, Project budgets, Project grants, project expenditures, and project workplans.

The audit must be carried out in accordance with the International Auditing Standards and include tests and verification procedures as the Auditor deems necessary.

CHPF will provide all documents required for the audit that reasonably will enable the Auditor to do his / her work, including but not limited to the financial statements, bank statements, cash records, any other accounting documentation, MOUs with donors, project proposals, project budgets, project grants, project expenditures, project workplans, audit templates, financial

management manuals, organizational charts, names and qualifications of officers responsible for financial management, accounting and internal audit, and computer systems in use.

**Deliverables / Assignments to be completed by the External Auditor**

1. Review the all-project financial statements prepared by CHPF management and assess:
    a. if they are in accordance with applicable accounting and reporting standards and show a true and fair view.
    b. If they are accompanied by all appropriate supporting documents, records and books of accounts relating to all activities, and
    c. If there is a clear linkage between the books of accounts and the financial statement presented.
2. Express an audit opinion on the financial statements prepared by CHPF Management if they are free from all material misstatements and show a true and fair view.
3. Confirm that the procurement processes, policies and procedures are in place and free from inadequacies that may hinder the acquisition of materials from the donor fund by project.
4. Ensure that there is Compliance and adherence with the necessary laws, legal and administrative frame work which CHPF Operates.
5. Conduct entry and exit meeting with the Board of Trustees of CHPF and the project managers
6. Provide a comprehensive annual audit **report** covering all CHPF projects for CHPF Board of Trustees with clearly distinguishable project reports for four projects sponsored by specific donors, where required (BMZ) on their specific templates or other requirements (BMZ, German Doctors, Comundo, and Mama na Mtoto), the Student Education Fund Program, the Staff Education and Development Fund, and the Secretariat, where required based on their specific templates or other requirements.,
7. Draft, assisted by the internal auditor, a Management Letter: which should include following:
    - Observations and findings with comments on the accounting records, procedures, systems and controls that were examined during the course of the audit.
    - Risky areas or gaps and recommend the corrective course of action to be taken to prevent, avoid and control those risks make recommendations for improvement.
    - Report on the implementation status of recommendations pertaining to previous period audit reports (Applicable For future audit).
    - Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the project and organization.
    - Bring to the Board of Trustee's attention any other matters that the auditor considers pertinent.

**Auditor's experience and Qualification**

The auditor should possess the following experience and qualifications.

1. The audit firm should be registered and have a license or approval from Kenyan professional Accountancy Body (ICPAK).
2. The Auditor must be registered with the Chamber of Commerce.
3. The firm should have at least 5 years relevant experience in accounting and auditing of donor-funded operations or projects both local and international.
4. The firm must have at least three referees who must be its clients.
5. A detailed company profile showing the list of clients.

**Duration of the audit:**

The auditor is required to conduct annual audit for all CHPF Projects for the period starting 2021 to 2025 (5 years period). The deadline for submission of the audit report is on 20th February of the following year with the exception of the audit for 2021 for which the deadline is 20th February 2023.

**Submission of Interests**

Interested audit firms that meet the above requirements can express their interest by sending both Technical and Financial Proposals as one attachment with reference "CHPF External Audit 2021 - 2025 clearly indicated in the email subject line to pa@chpfund.org on or before January 20th, 2023.