



Community Empowerment for Peace and Development West Nile

Our ref:.....

Date: 4th January 2023

Your ref:.....

Terms of Reference (TOR) for the financial Audit

Background:

Community Empowerment for peace and development West Nile was founded in 2014 in Arua district operating in the west Nile region. It started as an initiative and is dedicated to the cause of peacebuilding, conflict management and empowerment of communities. Our vision is a prosperous and peaceful society where every person has access to basic human rights and needs. The mandate of the organization is to work for “nonviolent, peaceful and prosperous society in Uganda. This year, CEPADWN received funding from her partners Umverteilen Stiftung, World University Service of Canada (WUSC), AGIAMONDO, Exposure Dialogue Program (EDP), CARE International, Instiut Fur Auslandebziehungen (IFA) and own funds to implement activities in Rhino camp, Palorinya and Imvepi refugee settlements. CEPAD therefore seeks to conduct an institutional audit for all the projects this year 2022.

Our Vision is

A nonviolent and peaceful society where every person has access to basic rights and a life in dignity.

Mission

works with vulnerable people to promote nonviolent actions, good governance, gender equity and community safety through training, research and advocacy.

Core Values

Team work and responsibility, peaceful social change, equity and social justice, empowering poor people to improve their lives, honesty and transparency, participatory democracy, learn from others in humility, respect for diversity and spirit of voluntarism.

Activities

Based on strategic plan 2021-2025, CEPAD strives to build a nonviolent, peaceful and democratic society through training, research and advocacy in;

1. Nonviolence and Peacebuilding (NP)
2. Governance and Democracy (GD)
3. Gender, girls, women and youth Empowerment
4. Land, Environment and Climate change
5. Internal Organisational Development (IOD)

Objective of the Audit:

- 1 The main objective is to audit the CEPADWN financial books account and assess compliance with the internal finance control mechanisms for all projects.
- 2 To ascertain the correctness and accuracy of the books of accounts of CEPADWN that provide the basis for preparation of the CEPADWN's Financial Statements for the selected projects.
- 3 To ascertain any losses or gains for the selected projects

Scope of the Audit; this audit will focus on selected project of IFA, Stiftung, APEAL IV, EDP, WUSC, AGIAMONDO and CEPADWN own funds

1. The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
2. Verify all funds for the selected projects have been used in accordance with the established rules and regulations of CEPADWN and only for the purposes for which the funds were provided.
3. Goods, works and services financed have been procured in accordance with the CEPADWN established rules and procedures.
4. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to.
5. The financial statements have been prepared by CEPADWN management in accordance with applicable accounting standards and give a true and fair view of the financial position of the selected CEPADWN projects and of its receipts and expenditures for the period ended on that date.
6. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.

7. Express an opinion as to reasonableness of the financial statements in all material respects.
8. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
9. Conduct entry and exit meeting with the Executive Director of CEPADWN.
10. In addition to the audit report, the auditors will prepare a Management Letter on the following:
 - a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
 - b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
 - c. Report on the implementation status of recommendations pertaining to previous period audit reports.
 - d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
 - e. Bring to the Executive Director's attention any other matters that the auditors consider pertinent.

Audit Duration:

The audit work shall be completed and a report submitted within 10 working days from the date of commencement of the audit.

Period to be audited:

January 2022 to December 2022

Deliverables:

- 1 The Auditors on completion of the audit work will submit 3 (Three) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Executive Director.
- 2 Management letter in accordance with the scope of work described here before.
- 3 CEPADWN shall provide all the necessary documents and explanations for the audit process
- 4 CEPADWN shall ensure free and transparent access to the office and information

- 5 CEPADWN shall make all payments to the auditor upon receiving the audit report and having a management meeting

Qualification of the Audit Firm:

The audit firm or individual CPA attached to a registered and certified audit firm having affiliation/membership with a reputed audit firms will be eligible to apply.

Audit Fees:

The audit fees will be agreed upon between CEPADWN and the auditor/audit firm based on the amount of work and the average audit charges across different audit firms in the region following a competitive bidding process.

How to apply

Any interested firm or individual should send a Technical and financial proposal to the emails address cepadwestnile@gmail.com , ta@cepadwestnile.org, or hand deliver to the office at the address above note later than 12th January 2023 by close of business.