



CECI UGANDA
Community Empowerment for Creative Innovation

CALL FOR PROPOSALS

For External Audit Services for Community
Empowerment for Creative Innovation
(CECI Uganda)

Applications Open On January 22, 2024, at 9:00 AM EAT

Applications Close On February 9, 2024, at 5:00 PM EAT

www.ceciuganda.org



1.0 Introduction

Community Empowerment for Creative Innovation (CECI Uganda) is inviting experienced and qualified audit firms based in Uganda to submit proposals for conducting an external audit of our books of accounts for the period **January 1 to December 31, 2023**, with the possibility of reappointment for subsequent years through December 31, 2026. As an organization that values transparency and accountability, we understand the importance of an independent financial audit to ensure the accuracy and integrity of our financial records and practices.

For the specified period, CECI Uganda operated with an annual budget of Ugandan Shilling (UGX) 626,746,316/-. This audit will examine our financial statements to make sure they are accurate and complete, adhere to best practices in financial reporting and management, and comply with and follow local laws, donor requirements, and generally accepted accounting standards. The audit is to be performed in accordance with the generally accepted auditing standards, and the financial statements are to be prepared in accordance with the generally accepted accounting principles applicable to nonprofit organizations in Uganda. The audit will play a pivotal role in validating the financial health and operational efficiency of our organization and provide valuable insights into our financial management practices, enabling us to fortify our commitment to sound financial responsibility and stewardship.

At CECI Uganda, we focus on locally-led innovations in peacebuilding, education, livelihood, and environment to improve the lives of the refugees and host community members we serve in Koboko, Yumbe, and Obongi districts in West Nile, Uganda. The audit findings will show our donors, partners, and the communities we work with that we are committed to being transparent and responsible with our finances.

We are looking for an audit firm that understands the needs of non-profit organizations and can help us maintain the highest standards of financial integrity and accountability and one that can provide a thorough and insightful audit service, contributing to our ongoing efforts to achieve operational excellence and uphold the trust placed in us by our supporters and beneficiaries.

2.0 Background

Community Empowerment for Creative Innovation (CECI Uganda) is a Refugee-led Community-based Organization founded in May 2017 to address ethnic cleavages, conflict tensions, and other challenges refugees face, such as poverty, unemployment, and cultural intolerance. We prevent, reduce, and transform violent conflicts in refugee and host communities through locally-led innovations in peacebuilding, education, livelihood, and environmental action that are driven by local needs. We empower youth, women, and girls with the tools to build resilience, prevent conflicts, rebuild livelihoods, and participate actively in local leadership, peacebuilding, and development. Our mission is to promote



peace, self-reliance, and dignity through recreational activities, education, and other innovations going beyond relief and development to achieve an empowered, peaceful, and self-reliant community.

Headquartered in Koboko Municipal Council (KMC), CECI Uganda is registered as a Community-Based organization with Koboko District Local Government (Reg. No. 563/124), Koboko Municipal Council (Reg. No. 089), Yumbe District Local Government (Reg. No. KUL/000537), Obongi District Local Government, and incorporated as a Company Limited by Guarantee under section 18(3) of the Companies Act 2012 of the Republic of Uganda (Reg. No. 80020002697777), with Operational Permit Reg. No. 00000125 and Tax ID: 1017113884.

In line with our policies, CECI Uganda engages qualified audit firms on a 3-year basis for the provision of comprehensive institutional audit services. As the tenure of our current auditors has reached its end, we are now initiating the process to engage a new audit firm. This decision is rooted in our commitment to maintaining the highest standards of financial transparency and accountability. Accordingly, CECI Uganda is seeking to contract a reputable and well-established audit firm to undertake a meticulous and thorough examination of our books of accounts for the period **January 1 to December 31, 2023**. Our objective is to ensure continued adherence to best practices in financial reporting and management, aligning with both our organizational values and regulatory requirements.

3.0 Objective

The objective of the audit is to express an opinion as to whether the financial statements of CECI Uganda for the period January 1 to December 31, 2023, present fairly, in all material respects, the financial position, results of operations, revenues received, costs incurred, and changes in cash flow in accordance with funding agreements/budgets, staff regulations, and generally accepted accounting principles.

CECI Uganda's management will give the firm/auditor full and free access to our staff, accounting and bookkeeping system, and underlying accounts and records. They will also prepare the financial statements subject to audit, which will be available to the firm.

The audit firm should advise CECI Uganda of any extra cost if the Audit firm is requested to prepare any other statements or perform any other activities on CECI Uganda's behalf.

During the engagement, the Audit firm should be watchful of and report:

- Any significant or unusual transactions entered into by CECI Uganda that the Management and/or the Board of Directors should be made aware of;
- Any deficiencies in internal controls that are of sufficient importance to merit the attention of Management and/or the Board of Directors;
- Any disagreements with Management about matters which are significant to CECI Uganda's financial statements;



- Any lack of compliance with existing CECI financial management policies and internal controls;
- Any lack of compliance with financial or other relevant legislation;
- Non-compliance with funding agreements and staff regulations;
- Fraud, if any; and/or
- Any lack of accountability in the use and management of CECI Uganda assets.

Any such instances should be reported in the management letter.

4.0 Scope of Work

The selected audit firm will:

- Perform a thorough audit of CECI Uganda's books of accounts in accordance with accounting standards and all relevant local laws and regulations, ensuring accurate recording of all transactions, records, and statements, compliance with accounting standards and financial best practices, and investigation of any significant discrepancies, anomalies, or variances;
- Conduct an in-depth audit of all financial activities related to donor-funded projects, including scrutiny of fund allocation and utilization, and ensure alignment of financial reporting with donor requirements and accounting principles. Verify that funds have been used effectively and in accordance with the stipulated objectives of each donor-funded project;
- Examine and verify all financial statements and records, including bank reconciliations, statements, reports, cash books, staff advances, tax filings, and others, assessing their accuracy, completeness, and true representation of CECI Uganda's financial performance and position;
- Thoroughly review and evaluate the effectiveness of internal controls and financial management processes, identify areas of risk or non-compliance in financial procedures and controls, and suggest practical recommendations to mitigate risks and enhance CECI Uganda's financial accountability and management practices and policies;
- Compile a comprehensive audit report with detailed findings, insights, and recommendations, and assess whether CECI Uganda took adequate corrective action on prior audit recommendations—report on actions taken or not taken yet;
- Determine the total documented revenue, including opening fund balances and funds received from donors and local collections, and assess the total documented payments, reviewing all transactions for authority, eligibility, proper classification, and adequate supporting documentation;
- Review the fixed (noncurrent) assets register and the policies and procedures for custody or use of all assets of the organization, re-perform all periodic bank reconciliations and evaluate the system of handling cash, including cash book postings, certification of cash balances, periodic balancing, and authorization of bank reconciliations; and/or
- Assess the compliance of all staff advances with CECI Uganda's operational policy framework, test their recovery, and evaluate their recoverability.



The selected audit firm will be expected to approach this work with the utmost professionalism, objectivity, and diligence, delivering insights that are both comprehensive and actionable. The ultimate goal of this audit is not only to validate the financial health of CECI Uganda but also to contribute to the continuous improvement of our financial systems and practices.

5.0 Deliverables

The audit firm will:

- 1) Provide a detailed audit plan outlining the approach, methodologies, and timeline for the audit process;
- 2) Prepare an audit report and management letter in a format consistent with generally accepted auditing standards;
- 3) Prepare a detailed audit report, which includes:
 - a) An opinion on the fairness and accuracy of the financial statements
 - b) A summary of the audit methodology and scope
 - c) Detailed findings on each area of the financial statements
 - d) Identification of any discrepancies, irregularities, or areas of concern
 - e) Actionable recommendations for improvements in financial processes and controls
- 4) Prepare a management letter that identifies areas of concern or weaknesses found, recommendations for improvement, management's response on any concerns identified;
- 5) Complete scope of work;
- 6) Discuss the audit report and management letter with Management and the Audit Committee prior to their distribution; and/or
- 7) Schedule in-person meetings with CECI Uganda.

6.0 Duration and Review of Engagement

This audit engagement is initially set for a period of one (1) year. Upon the completion of this term, the performance and outputs of the selected audit firm will undergo a comprehensive review. This evaluation will be conducted jointly by CECI Uganda's Finance and Audit Committee (FAC), Management, and Board of Directors.

The purpose of this review is to assess the effectiveness, thoroughness, and professional conduct of the audit firm in fulfilling the stipulated objectives of the engagement. Based on the outcomes of this evaluation, and provided that the audit firm meets or exceeds the expectations of CECI Uganda, there is the potential for extending the engagement to a standard three-year term. This extension will be contingent on mutual agreement and satisfaction with the audit services rendered during the initial one-year period.



7.0 Proposal Requirements

Proposals should include:

- A. Firm's profile, including experience with non-profit organizations;
- B. A brief but detailed proposal outlining the approach and methodology for the audit;
- C. Updated Curriculum Vitae of the audit lead reflecting his/her qualifications and experience;
- D. A reasonable fee structure and a well-defined timeline for the audit process; and/or
- E. Fees must be quoted in Ugandan Shillings (UGX) only.

8.0 Evaluation Criteria

Interested audit firms shall be evaluated based on the following criteria:

- A. The firm and its auditor(s) have valid licenses from the Institute of Certified Public Accountants of Uganda (ICPAU) or any other relevant body;
- B. Demonstrated expertise and a proven track record in conducting similar audit assignments;
- C. The audit lead is a Certified Public Accountant (CPA) with strong and demonstrated expertise and experience auditing NGOs, CBOs, and other non-profit entities;
- D. A clearly articulated and reasonable fee structure for audit services;
- E. The proposed timeline for the audit is realistic and manageable;
- F. Demonstrate a clear understanding of the scope and scale of the audit requirements and the capacity to deliver satisfactorily within an agreed timeframe; and/or
- G. Commitment to undertake this engagement in accordance with the standards and ethics of the International Federation of Accountants (IFAC).

9.0 Working Relation

The selected audit firm will be supported by and work in liaison with CECI Uganda's Executive Director and Finance and Audit Committee Chair.

10.0 Application Process

Interested audit firms are invited to submit their proposals for this call by **February 9, 2024, 5:00 PM EAT**. Submissions should include a Letter of Expression of Interest (EOI) and the proposal requirements listed in **7.0 (a,b,c,d,e)** above. Proposals should be sent via email to director@ceciuganda.org with a carbon copy (Cc) to ceciuganda@gmail.com or mailed to **P. O. Box 158, Koboko, Uganda**. All submissions should be clearly marked "**Proposal for External Audit Services for Community Empowerment for Creative Innovation (CECI Uganda)**," and note that late submissions will not be considered. Emailed applications should be submitted as one PDF document saved as *AuditFirmName_Proposal for External Audit Services for CECI Uganda*. Mailed applications must be submitted in a sealed envelope.



11.0 Enquiries

All enquiries related to this call for proposals are to be directed, in writing or by email, to any of the contacts listed below. Please use the subject line "Enquiry: External Audit Services Call for Proposals - CECI Uganda." Information obtained from any other source is not official and should not be relied upon. All enquiries and applications will be held in strict confidence.

Benson Khemis Soro Lako Executive Director director@ceciuganda.org	Atim Elizabeth Finance and Admin Officer finance@ceciuganda.org Cc: director@ceciuganda.org	Topista Pamela Oleru Finance and Audit Committee Chair topistaoleru@gmail.com Cc: director@ceciuganda.org
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12.0 Additional Information

CECI Uganda reserves the right to accept or reject any or all proposals, to request additional information, and to select the proposal that best meets the needs of the organization.

13.0 Disclaimer

Interested applicants are responsible for reviewing and understanding the terms and conditions of this call for proposals and the scope of the work being requested. CECI Uganda makes no representation or warranty as to the accuracy or completeness of the information contained in this call, and applicants are solely responsible for ensuring that they have obtained and considered all information necessary to understand the requirements of this call and to prepare and submit their proposals. CECI Uganda will not be responsible for any loss, damage, or expense incurred by an applicant as a result of any inaccuracy or lack of completeness associated with this call or as a result of any misunderstanding or misinterpretation of the terms of this call on the part of any applicant.