# WORLD VOICES UGANDA

## CALL FOR EXPRESSION OF INTEREST

**TERMS OF REFERENCE (ToR) TO UNDERTAKE AN**

**EXTERNAL AUDIT**

**Kiraba Road, Kiraba Ward, Kagadi Town Council,**

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**Kagadi- Uganda**

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# TERMS OF REFERENCE (TOR) FOR THE WVU EXTERNAL AUDIT

## Background:

World Voices Uganda is a human rights and advocacy Non-governmental organization which started its operations in 2005. For the last 18years WVU has developed capacity and niche with the main thrust in providing legal aid and other innovative models for enhancing access to justice services to the indigent people, promotion and protection of the rights of the marginalized, promoting humanitarian, emergency and disaster response, promotion of natural resource governance specifically Minerals, oil and gas, land and forestry resources as well as lake resources, humanitarian work, corporate accountability and responsibility, budget analysis and dissemination, Revenue enhancement and management, Tax justice, influencing and advocacy, transparency and accountability, research, youth empowerment through skills development and advocacy as well as peace building, conflict resolution and management.

WVU"s mission is to empower marginalized Ugandans and to give them a voice in society to claim their legal rights and exert urgency on duty bearers to deliver prompt, transparent and accountable services. As resonated in our slogan, WVU is the voice of the voiceless. WVU advocates for concrete and innovative solutions to injustice, social exclusion, poverty and its intergenerational continuity.

WVU has attained a position in the area of humanitarian interventions, conflict resolution and peace building through community dialogues, sports for peace projects and youth peace debates, human rights and access to justice for the poor through court representation, community awareness sessions and the Bataka Court Model-an alternative dispute resolution mechanism, advocacy, revenue enhance and tax justice, good governance and accountability as well as social research among others.

Since inception, the organization has been focusing on five program areas under which four have been developed namely;-

1. Human Rights and Access to Justice (HRAJ)
2. Peace Building , Conflict mitigation and management (PCM)
3. Governance and Accountability, Research and Knowledge management (GARM)

4. Institutional Support Servicing and Strengthening (ISSS)
5. Humanitarian and disaster response program

Therefore WVU targets the marginalized, indigent and voiceless people such as Orphans and Vulnerable children (OVC), youth, widows, PWDs, women, victims of human rights abuse, inmates and suspects as primary target beneficiaries. Others are duty bearers such as CSOs, local leaders and policy makers, members of JLOs institutions such as police, prisons and state prosecutors.

World Voices Uganda would like to undertake an external auditor for the year ended 2024. As such we like to solicit for qualified , experienced auditing firms to undertake the assignment.

**Objectives of the Audit:**

1. **Express an Opinion on Financial Statements**: The primary objective of a financial audit is to express an opinion on whether the financial statements are presented fairly and in accordance with the applicable financial reporting framework.
2. **Evaluate Internal Controls**: Auditors assess the design and operating effectiveness of an organization's internal controls to ensure that they are adequate to prevent, detect, or correct material misstatements.
3. **Evaluate Compliance with Laws and Regulations**: Auditors assess an organization's compliance with relevant laws, regulations, and standards, such as tax laws, securities laws, and environmental regulations.
4. **Identify Operational Inefficiencies**: Auditors may identify areas where an organization's operations can be improved, such as inefficient processes, inadequate procedures, or ineffective use of resources.
5. **Evaluate Risk Management**: Auditors assess an organization's risk management processes to ensure that they are adequate to identify, assess, and manage risks that could impact the organization's objectives.

6. **Provide Assurance on IT Systems**: Auditors may provide assurance on the reliability, security, and integrity of an organization's IT systems, including the accuracy and completeness of data.
7. **Evaluate Governance**: Auditors assess an organization's governance structure, including the board of directors, audit committee, and management, to ensure that they are functioning effectively.

**Scope of the Audit:**

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 have been used in accordance with the established Policies of WVU and only for the purposes for which the funds were provided.

3. Goods, works and services financed have been procured in accordance with the WVU established Policies 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 WVU Finance team in accordance with applicable accounting standards and give a true and fair view of the financial position of WVU and of its receipts and expenditures for the period between 2020 and 2024.

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 fairness 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 Country Director and Management of WVU.

10. In addition to the audit report, the auditors will prepare a Management Letter on the following:

1) Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
2) Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
3) Report on the implementation status of recommendations pertaining to previous period audit reports.
4) Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
5) Bring to the country Director's attention any other matters that the auditors consider pertinent.

**Audit Duration:**

The audit work shall be completed within two weeks from the date of commencement of the audit.

**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 Country Director.

2. Management letter in accordance with the scope of work described here before.

**Qualification of the Audit Firm:**

The audit firms based in Uganda having affiliation/membership with an internationally reputed audit firms will be eligible to apply.

**Audit Fees:**

The audit fees will be fixed through a competitive bidding process.