

REQUEST FOR EXPRESSION OF INTEREST FOR AUDITING SERVICES

Institution: Centre for Tobacco Control in Africa (CTCA)

Project Title: Auditing CTCA for the Year ended 2024

Expression of Interest Number: CTCA/EOI/ 2025-001

1. Introduction to CTCA:

The Centre for Tobacco Control in Africa (CTCA) is an autonomous regional organization with the mandate of capacity development for Tobacco control in Africa. The Centre's scope of work covers the Africa continent and has been conducting this work for 15 years now. Currently the Centre is focusing on accelerating high impact interventions spanning human resource development, knowledge and skills, research and institutional development with funding from the African Capacity Building Foundation (ACBF) under grant #339. CTCA, with the Vision, "A Tobacco Free Africa" has a base office in Kampala, Uganda.

From 2011 to date, CTCA, with partners, began transforming the TC landscape across the continent. With a mission to align national laws with the WHO FCTC, CTCA played a pivotal role in supporting drafting TC bills that later led to enacting compliant legislation in Botswana (2021), Gambia (2018), Mauritania (2028), and Uganda (2015). In this phase CTCA provided essential technical assistance in crafting and refining two strategic TC plans for The Gambia and Gabon.

CTCA gained momentum and visibility as a TC leader across the region holding the first TC Regional Meeting for its stakeholders in Pretoria in 2017 and hosted the 17th World Conference on Tobacco or Health in Cape Town. Supported the establishment of vital TC coordination mechanisms in The Gambia, Kenya, Mauritania, Niger, and Uganda, while enhancing the enforcement of tobacco control laws in The Gambia, Niger, Gabon and Uganda.

CTCA jointly with ACBF held the inaugural Africa Conference on Tobacco Control and Development in 2021 increasing the Centres visibility and collaborations with multiple TC stakeholders. Championing the development of the Tobacco Control Research Agenda and Alternative Livelihoods Strategy which provided a framework for initiation and implementation tobacco control research underpinned by her communication strategy. Notably, ACBF supported CTCA to achieve its Institutional Autonomy.

In the current sustainability phase IV, CTCA with support from ACBF, is working to enhance human resource development through rollout of TC short course training curriculum; increasing access to knowledge and skills for prevention and control of tobacco use in Africa through evidence generation and sharing of TC data, information; documenting Alternative livelihoods; and Institutional Development.

As part of the institutional health performance, CTCA would like to engage a reputable audit firm to carry out statutory audit for the financial year ending December 31st, 2024.

2. Background.

Since inception, the Centre for Tobacco Control in Africa (CTCA) has been largely funded with resources from the Bill and Melinda Gates Foundation (BMGF), initially through WHO up to 2014, then through ACBF to date. In 2021, the Centre became an autonomous institution guaranteed by Makerere University. The Centre's vision is "A tobacco-free Africa" and a mandate of capacity development for Tobacco Control. CTCA's mission is to enhance African governments' capacity to formulate and implement Tobacco Control programs through partnerships and cooperation. CTCA's goal is to reduce the production and consumption of all forms of tobacco by supporting governments in implementing evidence-based tobacco control strategies in Africa. The Centre's strategic plan 2019/2025 comprises of 5 strategic objectives; 1) strengthen the capacity of countries in Africa to formulate and implement FCTC compliant programs, 2) promote evidence-based tobacco control policy formulation and program implementation, 3) mobilize human, material and financial resources for sustainable tobacco control in Africa, 4) promote partnerships for tobacco control at national, regional and international levels and 5) enhance CTCA's ability to support capacity development in tobacco control. CTCA has directly operated in 13 African countries including Angola, Benin, Botswana, Burkina Faso, Ethiopia, Gabon, The Gambia, Kenya, Mauritania, Niger, South Africa, Uganda, and Zambia.

Vision of CTCA

CTCA has a defined institutional direction reflected in its profile and program hierarchy as hereunder. The **vision** of CTCA is to achieve a "Tobacco-free Africa". The **mission** is to enhance African governments' capacity to formulate and implement Tobacco Control programs through partnerships and cooperation. The goal of the Centre is to reduce the production and consumption of tobacco by supporting governments in implementing evidence-based tobacco control strategies in Africa.

Currently the Centre is guided by a 7-year \$15.9 million strategic plan spanning 2019 to 2025 with 5 strategic objectives namely to; SO1: To strengthen the capacity of countries in Africa to formulate and implement FCTC compliant programs; SO2: To promote evidence-based tobacco control policy formulation and program implementation; SO3: To mobilize human, material, and financial resources for sustainable tobacco control in Africa; SO4: To promote partnerships for tobacco control at national, regional and international levels; SO5: To enhance CTCA's ability to support capacity development in tobacco control.

3. Audit Objective:

To audit the project financial statements of CTCA, enable the auditors to express an independent and professional opinion on the financial position of CTCA and to ensure that the funds have been utilized for the intended purposes.

Specifically, the audit will:

1. Ascertain that the accounts books and financial statements were prepared and kept aligned with acceptable internal control provisions and supporting documentation for the transactions of the period under review.
2. Obtain an independent professional opinion on the financial position of CTCA ensuring that the funds were utilized for intended purposes in alignment with the approved Work Plan for the Year of the grant implementation period ending 31st December 2024.

4. Auditing Standards

The audit should be carried out in accordance with International Standards on Auditing (ISA), the International Organization of Supreme Audit Institutions (INTOSAI) or national standards that comply with ISA or INTOSAI in all material respects and should include such tests and auditing procedures as the auditor considers necessary under the circumstances.

5. Audit Scope:

The auditor will (a) carry out tests of transactions as are necessary, and will obtain an understanding of the entity accounting system, to assess its adequacy as a basis for the preparation of the project financial statements and to establish whether adequate records have been maintained; and (b) confirm that although responsibility for preventing irregularity, fraud, or the use of project resources for purposes other than as defined in the project document and in the Grant Agreement, remains with the grantee, the audit will be planned so as to have a reasonable expectation of detecting material misstatements in the entity financial statements.

Special attention should be paid by the auditor as to whether:

- (a) Funds have been provided and used in accordance with the conditions of the Grant Agreement and in the Project Document, with due attention to economy and efficiency, and only for the purposes for which the funding was provided.
- (b) Goods and services financed have been procured in accordance with sound procurement procedures spelled out in the project Manual of Procedures and in line with CTCA procurement guidelines for goods procured under the Foundation Grant.
- (d) All necessary supporting documents, records and accounts have been kept in respect of all Project activities, with clear linkages between the books of account and reports presented to donors. In particular, the accuracy and propriety of expenditures withdrawn under SOE procedures, should be reviewed to provide assurance that the

project has maintained adequate supporting documentation to support claims for reimbursement of expenditures incurred.

- (e) The existing practices and procedures are sound, in line with the Manual of Procedures approved by the project's governing body and shared with the financing partners.
- (f) The PFSs have been prepared in accordance with International Accounting Standards or Generally Accepted Accounting Principles and Practices as appropriate and give a true and fair view of the financial position of the Project as at the Project's Financial Year-End resources and expenditures for the period being audited.

Specific Areas of Attention:

(a) REPLENISHMENT METHOD OF DISBURSEMENT

For those Projects that have been authorized by the Foundation to use the replenishment method of disbursement, the auditor is expected to verify all the summary sheets and the originals of the supporting documents presented by the project with its applications for withdrawal of funds during the financial year. The auditors will conduct all necessary checks and examinations to ensure that the internal control conditions required to be in place for the use of the replenishment method of disbursement are adequate and reliable. He or She will examine the expenses to determine:

- Eligibility in terms of project activities and fund sources.
- Consistency of the activities in the project with the annual work program and budget as approved by ACBF. This will enable him/her to express an opinion on the level of expenditure vis-a-vis the activities accomplished. The Auditor will highlight any non-eligible or disproportionate expenditure that he comes across.

(b) SPECIAL ACCOUNT

In addition to the PFSs and the SOE, the auditor is expected to verify the movement of funds in the project Special Accounts and to verify the accuracy of the reconciliations prepared by the project.

This entails verifying that:

- Withdrawals were properly authorized.
- All interest due to the project was credited by the bank and properly recorded by the project.
- The balance at the end of each period agrees with the project records, and any un-reconciled items have been adequately investigated by the project.

The auditor will express an opinion on the project's compliance with donor procedures regarding the management of the Accounts. He/She will ascertain the legitimacy of the financial transactions going through the account during the period and the accuracy of the bank balances.

(c) INTERNAL CONTROL SYSTEMS

The auditor will conduct an in-depth and exhaustive review of the internal control systems to have sufficient knowledge of the procedures underpinning the systems, as contained in the various manuals of procedure or donor guidelines and agreements signed by the project. The auditor will assess the soundness and adequacy of the project's procedures, and whether those procedures are consistently applied by the project in the normal course of operations. In the process of reviewing the internal control system, the auditor needs also to examine areas like Governance, Achievement of Objectives, Budget Utilization, Asset management and procurement.

The auditor should report any observations/findings on each of the above section in the Management Letter.

The above-defined scope does not in any way restrict the audit procedures or the techniques that the auditor may wish to use in forming an opinion on the mentioned reports.

6. PROJECT FINANCIAL STATEMENTS (PFSs)

The Project Financial Statements (PFSs) should include:

- (a) A simplified *Balance Sheet* reflecting the assets, liabilities and funding of the project based on accrual or cash bases as appropriate.
- (b) A *Statement of Sources and Uses of Funds / Cash Receipts and Payments* which recognizes all cash receipts, cash payments and cash balances controlled by the entity for this project; and separately identifies payments by third parties on behalf of the entity.
- (c) The *Accounting Policies Adopted and Explanatory Notes*. The explanatory notes should be presented in a systematic manner with items on the Balance Sheet and Statement of Cash Receipts and Payments being cross-referenced to any related information in the notes. Examples of this information include:
 - a summary of fixed assets by category of assets;
 - a summary of SOE Withdrawal Schedule, listing individual withdrawal applications;

7. AUDIT REPORT

The auditor is expected to present a Management Letter and an Audit Report with An opinion on the Financial Statements.

The report on the Financial Statements will contain:

- i. A professional opinion on the financial statements and supporting schedules.
- ii. Accounting standards that have been applied indicating the effect of any deviations from those standards.
- iii. The audit standards that were applied.
- iv. *Management Assertion* that ACBF funds have been expended in accordance with the intended purposes as specified in the Grant Agreement with ACBF

- v. The period covered by the opinion.
- vi. Whether the specified Statement of Sources and Uses of Funds (Cash Flow Statement) and supporting schedules present fairly the cash receipts and disbursements for the program and that funds were utilized for the purpose defined by the funding agreements.
- vii. A special purpose report on the Statement of Expenses submitted to the donors for the withdrawal of funds by the project where the beneficiary uses the SOE method of disbursement, commenting on the eligibility and accuracy of the expenses claimed.
- viii. A special purpose report on how well the Special Account was operated.

The Management Letter will broadly cover findings and recommendations on any deficiencies on governance, project/program implementation, financial management, procurement and fixed asset management.

More specifically, it covers:

- An assessment of the Project’s internal control system with equal emphasis on:
 - (i) the effectiveness of the system in providing the program management with useful and timely information for the proper management of the program and
 - (ii) the general effectiveness of the internal control system in protecting the assets and resources of the program.
- A description of any specific internal control weaknesses noted in the financial management of the program and the audit procedures followed to address or compensate for the weaknesses. Recommendations to resolve/eliminate the internal control weaknesses noted should be included.
- Compliance of the project current operations with the activities proposed in the project document, the work program and agreements signed with the donors.
- Areas of risk that need to be flagged out to the project management and stakeholders.

8. General

The auditor will be given access to all legal documents, correspondence and any other information associated with the Project that may reasonably be deemed necessary to enable him/her to undertake the audit. This should include, but not be limited to, copies of the ACBF Project Appraisal Document, the relevant Grant Agreement, a copy of the Project’s previous Annual Audit Reports, and the relevant ACBF financial and procurement guidelines. The auditors should obtain direct confirmation of the amounts disbursed and outstanding from ACBF. The Foundation will assist in obtaining these confirmations.

The Audit firm and staff must be independent of CTCA. Any actual or potential conflict of interest in taking up this role should be highlighted

9. Auditor’s Qualifications

The auditor should be experienced in applying either ISA or INTOSAI audit standards, whichever is applicable for this audit. The auditor must employ adequate staff with A bachelor's or master's degree in accounting, business, finance or a related field and must be a Certified Public Accountant of Uganda CPA-U or its recognized equivalent or and suitable experience with ISA or INTOSAI standards, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.

10. Contract duration

The audit is expected to be conducted from 1st April 2025 and final signed audit report submitted to ACBF by 30th June 2025.

11. Evaluation Criteria

The Evaluation criteria will be based on the Least cost selection method. The minimum qualifying Mark is 70 and above. The award will be based on the technically qualifying proposal with economical cost.

	Criteria	Max Points (100)
1	Company/Organization Profile	
2	Description of the audit organization, its primary business activity, clients, general experience and management	10
	Qualification requirements	
3	Certified Public Accountants of Uganda (CPA-U) or its recognized equivalent qualification; and Registered member of the Institute of Internal Auditors in good standing or its recognized equivalent professional body;	20
	Experience of the firm	
4	Experienced in applying either ISA or INTOSAI audit standards, whichever is applicable for this audit.	10
5	Specific experience of the Consultant in handling Nonprofit/developmental Organizations	20
6	Adequacy and quality of the proposed methodology, and work plan in responding to the Terms of Reference (TORs) - relevant scope of the work that needs to be undertaken	20
7	Proposed consultants' General qualifications (general education, professional certificate, training, and experience): and competence for the Assignment in response to the TOR:	20
	Total Points	100

Responsibilities of parties

To have a success and clear audit process, the following will be the responsibilities of the client and the auditor.

Responsibilities for CTCA will include:

1. Preparation and presentation of books of accounts/financial statements for the review period
2. Allowing access, to auditors, to the financial and any relevant records
3. Provision of any additional documents, information and clarifications as requested by the auditors
4. Introduction of the auditors to the banks and other stakeholders relevant to the audit
5. Responding to the management letter

Responsibilities of the auditors will include:

1. Understand the internal control environment to design procedures that are appropriate for the audit
2. Evaluate the overall presentation, structure and content of the financial statements and disclosures
3. Identify and assess the risks to advise management on financial statements,
4. Provide audit opinion

How to apply

All applications should be addressed to the Chief Executive Officer, CTCA. Apply electronically including a cover letter, CV, copies of academic and professional documents with at least 2 reference letters. Address your application EOI@ctc-africa.org

Application Deadline:

21st March 2025.