



TERMS OF REFERENCE

Position Title:	External Auditor for WiLDAF's accounts for the year ending December 2024
Location:	Dar es Salaam
Reporting to:	National Coordinator - WiLDAF
Languages required	English, Kiswahili

A. PROJECT TITLE

Statutory Audit for WiLDAF accounts for the year ending 31st December 2024.

B. BACKGROUND

Women in Law and Development in Africa (WiLDAF) Tanzania is a non-profit organization established in 1997. It is part of a large Pan-African network dedicated to promoting and strengthening strategies that link Law and development to increase women's participation and influence at the community, national, regional, and international levels to enhance the protection of their rights. The overall goal of WiLDAF-Tanzania is to improve the status of women's human rights and promote socio-economic development in Tanzania. The mission is to enhance a sustainable network for promoting respect for Women's Human Rights through advocacy, dissemination, and observance of national, regional, and international standards.

WiLDAF-Tanzania is working to increase access to justice for women and girls, scale up awareness of Women's rights, combat Gender Based Violence (GBV) particularly Violence against Women and Children (VAW/C), increase women's participation in leadership and decision-making, empower women in economic status and improve maternal health and morbidity to women in Tanzania.

C. OBJECTIVE OF THE ASSIGNMENT

WiLDAF seeks to appoint an external Auditor to audit its financial statements for the year ending 31st December 2024.

The primary objectives of this statutory audit are to:

- Express an opinion on the fair presentation of the financial statements of WiLDAF in accordance with International Financial Reporting Standards (IFRS) or other relevant standards (IPSAS).
- Confirm that the organization has used funds in alignment with its mission and in compliance with donor agreements, regulatory requirements, and internal policies.
- Identify any material misstatements or irregularities in the financial statements.
- Assess the adequacy and effectiveness of internal controls and risk management procedures.
- Provide recommendations for improvements in financial management and operational efficiency.

D. SCOPE OF WORK

The audit will cover the financial statements of WiLDAF for the financial year ending 31st December 2024. The audit should include, but not be limited to, the following tasks:

- **Financial Statement Audit:** Evaluate the accuracy and completeness of the statement of financial position, statement of financial performance, cash flow statement, and other components of financial statements.
- **Internal Controls Assessment:** Examine the adequacy of the internal control environment, focusing on compliance with policies, safeguarding of assets, and operational efficiency.
- **Compliance Review:** Review compliance with applicable laws, regulations, and donor agreements, especially related to expenditure and use of donor funds.
- An auditor is required to design steps and procedures in accordance with GAGAS or other approved standards where applicable and accordingly includes such tests of the accounting records as deemed necessary under the circumstances.
- An auditor is required to provide in-relation-to opinion on the schedule of expenditures of the donor awards on whether are fairly presented in all material respects in relation to the recipient’s financial statements as a whole, in accordance with the terms of agreements and generally accepted principles.
- An auditor must verify that the correct rate was applied per the agreement with the donor for charging indirect costs to the donor fund using indirect cost.
- The auditor will be required to determine if adequate corrective action was implemented on prior audit report recommendations.
- Review of cost-sharing contributions to determine whether cost-sharing contribution/matching contributions were provided and accounted for by the recipient under the terms of the agreements.
- Review procurement procedures to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received

E. EXPECTED OUTPUTS/ KEY DELIVERABLES

The audit firm will be responsible for delivering the following:

1. **Entry Meeting:** Conduct a meeting to establish a shared understanding of the audit objectives, scope, and methodology.
2. **Management Letter:** A management letter highlighting any significant audit findings, weaknesses in internal controls, and recommendations for improvement
3. **Audit Report:** A statutory audit report on the financial statements, including an opinion on the fairness of the financial statements.

4. **Exit Meeting:** Conduct a meeting with the team to discuss audit findings, recommendations, and any concerns.

F. ETHICAL CONSIDERATIONS, CONFIDENTIALITY, AND PROPRIETARY INTERESTS

1. **Ethical Principles:** The audit firm must adhere to standard ethical principles throughout the assignment. This includes maintaining the confidentiality of information and avoiding judgmental remarks about stakeholders.
2. **Confidentiality:** The team shall not, during or after the assignment, disclose any proprietary or confidential information related to the service without prior written consent from the contracting authority. All materials and documents prepared under this assignment will become the property of WiLDAF.
3. **Informed Consent:** Ensure that all participants are fully informed about the purpose, procedures, and potential risks of the assessment and that they provide voluntary and informed consent before taking part in the assessment.
4. **Do No Harm:** The audit team must take measures to protect participants from harm, ensuring that no physical, emotional, or social harm arises from their involvement in the assessment.

G. TIME FRAME AND DURATION OF THE ASSIGNMENT

The audit is expected to begin on 03rd February 2025 and concluded by 21st Feb 2025. The audit report and management letter should be submitted within 25 days of the end of the fieldwork as stipulated in the following engagement summary and dates.

Summary of dates for Audit engagement

- Advert date 12th and close date 25th Nov 2024
- Solicitation process and communication to successful Auditor 26th Nov to 03rd Jan 2025
- Entry meeting date 03rd Feb 2025
- Fieldwork 10th Feb – 17th Feb 2025
- Exit meeting 21st Feb 2025
- Draft report 28th Feb 2025
- Final report 18th March 2025

H. METHODOLOGY

The auditor will follow an appropriate audit methodology aligned with;

- International Standards on Auditing (ISA) or equivalent standards.
- Generally Accepted Audit Standards.
- International Public Sector Accounting Standards (IPSAS)
- International Standard of Audit (ISA) issued by the International Organization of Supreme Audit Institutions (INTOSAI) for public-sector audit, in conjunction with GAGAS.

The auditor will:

- Engage with the WiLDAF team (Management, Finance, Program, and Human Resources) to understand relevant systems and processes.
- Review financial documentation, contracts, internal reports, and other supporting records.
- Conduct interviews with key personnel where necessary to gain a comprehensive understanding of the organization's financial and organizational practices.
- Prepare a detailed audit plan, highlighting timelines and responsibilities.

I. RATES AND MODE OF PAYMENT

The audit firm will be paid at reasonable market rates, the audit fee is subject to withholding tax at a rates as per the Income Tax Act.

J. QUALIFICATION AND EXPERIENCE

The selected audit firm should meet the following qualifications:

- Registered with a recognized professional body.
- Demonstrable experience in conducting audits for NGOs and understanding donor reporting requirements.
- Expertise in International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards (IPSAS), and International Standards on Auditing (ISA).
- Knowledge of applicable laws and regulations relevant to the NGO sector and Statutory Laws and Regulations.

PROPOSAL SUBMISSION

Interested consultants should submit detailed proposals, including methodology, work plan, and budget, to procurement@wildaftanzania.or.tz copy info@wildaftanzania.or.tz by November 25th, 2024.

For inquiries or clarification, please contact:

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WiLDAF Tanzania reserves the right to reject any proposals not meeting the specified.

