



ANTI CORRUPTION COALITION UGANDA

Plot 9B Vubya Road, Ntinda

P.O. Box 34238 Kampala

Tel: +256-200-903479; Email: info@accu.or.ug, Website: www.accu.or.ug

TERMS OF REFERENCE

PROVISION OF INSTITUTIONAL AND PROJECT AUDIT SERVICES

1.0 About Anti-Corruption Coalition Uganda:

Anti-Corruption Coalition Uganda (ACCU) was formed in January 1999 and formally registered as an NGO under the NGO Statute in 2004. ACCU brings together like-minded entities and individual actors whose pre-occupation is publicizing, exposing and advocating for curbing corruption in Uganda. ACCU with support from different Development Partners has been implementing interventions since 1999, with the aim of creating an accountable and corruption free society. At the national level, ACCU works with Civil Society Organizations (CSOs) engaged in the accountability sector. At the local level, ACCU works with and through Regional Anti-Corruption Coalitions (RACCs) that are spread out in the various parts of the country and of recent grass root member organizations¹. This approach ensures that the citizens' voices are reflected into the national agenda.

2.0 Scope of Work:

Comprising of financial as well administrative, statutory and regulatory compliance audit. The audit must be performed in accordance with International Standards on Auditing (ISAs), and guidelines by the Institute of Certified Public Accountants of Uganda.

The audit is envisaged to check whether the accounts of Anti-Corruption Coalition Uganda give a true and fair view and whether transactions subject to accounting are in accordance with policies and guidelines of the organisation. The auditor will be required to assess whether appropriate financial considerations have been made as regard to the contracts and memoranda reached and signed with the different development partners in executing the mandate of Anti-Corruption Coalition Uganda.

¹These include: Anti-Corruption Coalition of Busoga (ACCOB), Citizen Initiative for Democracy and Development (CIDD-UG), Corruption Brakes Crusade (COBRA), Karamoja Anti-Corruption Coalition (KACC), Kick Corruption out of Uganda (KICK-U), MAYANK Anti-Corruption Coalition (MACCO), Midwestern Anti-Corruption Coalition (MIRAC), Bukedi Civil Society Organizations' Network (BUCONET), Rwenzori Anti-Corruption Coalition (RAC), Teso Anti-Corruption Coalition (TAC), The Apac Anti-Corruption Coalition (TAAC), Kanungu Community Efforts for Rural Transformation (KACOERT), Southern Buganda Anti-Corruption Organisation (SBACO), Uganda Eyenkyia (UE), Tororo Anti-Corruption Coalition (TACC) and Bukedi Anti-Corruption Coalition (BACCO).

The scope of the audit will further depend on the administrative coverage of the project implementation areas and procedures including the internal controls and significant checks applied at implementation of activities and preparation of the statements of accounts submitted for audit purposes. The audit will also cover the compliance of the organisation with the different statutory bodies including Uganda Revenue Authority, Uganda Registration Services Bureau, The National Bureau for Non-Governmental Organizations, Finance Intelligence Authority, and Personal Data Protection Office.

Statutory / institutional audit of accounts will be conducted annually. Project and any other interim audits will be conducted based on the project implementation timelines and schedules or as agreed/ specified in the project implementation contracts. Focus will particularly be made to the detail of the accounting procedures, financial management and the adequacy of internal controls.

Substance auditing where necessary must be performed as spot tests to check the authenticity of accounting materials and the actual book keeping records of such material not limited to the basis of an assessment of its importance and risk.

During the audit, the auditor must ensure that:

- The accounts give a true and fair view and do not contain any material errors and omissions.
- The transactions subject to accounting are made in accordance with the allocations / budgets authorized and the general purpose of their expense as agreed between ACCU and her development partners in the funding contracts.

3.0 Justification for the Audit:

In compliance with statutory and regulatory guidelines provided by law, the Anti-Corruption Coalition Uganda will conduct annual audits as a requirement in fulfilment of the Companies Act of Uganda (2012) and NGO Act (2016). The audit is also in accordance with International Reporting Standards for Small and Medium sized Entities (IFRSs for SMEs).

The audit shall also present to the members, development partners, board of directors and other stakeholders the financial, administrative and going concern patterns of Anti-Corruption Coalition Uganda, to ensure that appropriate financial considerations have been made and achievements and targets attained.

4.0 Objective of the Audit:

The general objective of this assignment is to conduct independent institutional, project and interim audits as need arises from time to time.

5.0 Nature of the Assignment:

- ACCU will provide the auditor with required information considered significant and relevant for the assessment of the financial statements to formulate and express a true and fair view Audit Opinion of the said financial statements.
- The Management will allow the auditor to make the examinations deemed necessary by the auditor and will ensure that the auditor receives the information and is given support considered necessary for the performance of the audit.

- The Audit report must where necessary in case of any qualifications give or state the details there of; the auditor will keep record of the auditing tasks performed, material uncertainty, errors or omissions in respect of the book keeping records.

6.0 Methodology:

This shall be described in the roles and expectations of all the parties as spelt out by the Letter of Engagement to be prepared and agreed upon at every time /year of audit.

7.0 Expected Outputs of the Audit:

Prospective Audit Firms will be expected to provide;

- Audited Financial Report in Quaduplicate to the Board of Directors.
- A Management Letter clearly stating the findings, observations and recommendations to both the Board and Management of Anti-Corruption Coalition Uganda.
- Presentation of the Final Audited Report to the Board of Directors and Members at the Annual General Meeting.

8.0 Timeframe for the Audit:

The Statutory Audit shall be conducted for a period not exceeding two months, specifically in the month of July and August following the end of each fiscal year, ending June 30th.

9.0 Requirements for the Auditors:

Prospective Audit Firms responding to this call should possess:

- Firm registration with all regulatory bodies including the ICPAU.
- Partners' registration with copies of valid practicing license with regulatory bodies including the ICPAU.
- Proven experience of not less than 3 years of NGO auditing.
- Firm profile detailing the partners and list of key staff.

10.0 Submission of Proposals:

Interested individuals or firms should submit their Technical and Financial Proposals to the Executive Director, Anti-Corruption Coalition Uganda on info@accu.or.ug with a copy to amarlon@accu.or.ug not later than 25th September 2025, at 05:00pm.