

**REQUEST FOR PROPOSALS FOR  
AUDITING SERVICES TO HAKI AFRICA**



**Humanity | Activism | Knowledge | Integrity**

**Financial Year January – December 2023, 2024, and 2025**

## **1.0 Description of the Entity**

HAKI Africa is a human rights organization based in Mombasa working to improve livelihoods and enhance the progressive realization of human rights in Kenya. Initiated in 2012, the organization promotes partnerships between state and non-state actors to constantly improve the well-being of individuals and communities and ensure respect for human rights and the rule of law by all. Particularly, the organization seeks to agitate for the recognition and empowerment of local communities in Kenya to fully participate in rights and development initiatives to improve the standards of living amongst all including the poor and marginalized.

It is headquartered in Mombasa with a branch office in Nairobi.

## **2.0 Scope of a Financial and Compliance Audit**

This RFP intends to secure competitive proposals to select a firm to provide External Audit Services to HAKI Africa during the financial years 2023 to 2025.

All eligible service providers that qualify and are technically competent for providing services in the Statement of Work as provided in (Annex 1) are invited to submit their proposals.

The winning proposal(s) will enter into a Master Service Agreement for one (3) year. Bidders shall be domiciled in Mombasa and must have complied with all Government legal regulations to operate in Kenya and regular taxpayers to offer such services as specified in this request, and shall furnish a copy of its operating license/certificate of registration valid for the fiscal year 2024.

## **3.0 Documents Comprising the Proposal**

The submitted proposal must include the following information.

- Copy of Certificate of Business Registration in Kenya
- Copy of Practicing License(s)
- Profile of the Company
- Cover letter explaining interest in being a service provider

## **4.0 Submission of Proposals**

Service providers shall submit proposals addressed to the Procurement Committee, **at HAKI Africa Offices in Mombasa** or through email **info@haki africa.or.ke**, by **4:00 PM on 23<sup>rd</sup> February 2024**

## **5.0 Evaluation and Comparison of Proposals**

Proposals determined to be substantially responsive as per section 3 above will be considered for the evaluation process with the below scoring criteria.

- i. **Payment terms** – Refers to providing favorable terms of payment. i.e. within 30 calendar days of acceptance of services and receipt of payment: **10%**

- ii. **Availability** – Refers to the immediate commencement of the audit after being contracted. Proposals should indicate their availability on the quotation: **25%**
- iii. **Experience** – Refers to the ability to demonstrate relevant experience and technical knowledge of services required, experience working with not-for-profit organizations: **25%**
- iv. **Eligibility** – Refers to the ability to demonstrate that the proposers have valid registration and practicing certificate: **40%**

# Annex 1

## Statement of Work

### **Audit Services For The Period 2023- 2025**

**Terms of Reference for the HAKI Africa External Audit for Financial Years ending December 2023, December 2024 & December 2025**

**Job Title:** HAKI Africa, External Audit for Financial Years ending December 2023, December 2024, and December 2025.

**Approximated Budget:** KES 90,000,000 (Cumulative Program Budget)

Location: Mombasa

#### **Purpose of the Audit.**

The purpose is to appoint an auditor to undertake three different program audit(s) and an independent organizational audit. The program Audits are as follows:

1. Climate Justice Program (Immediate Audit) value of expenditure KES 5.7M
2. HAKI Mtaani Program (by 15<sup>th</sup> March) value of expenditure KES 15.4M
3. Freedom of Religion and Belief Program (by 15<sup>th</sup> March) value of utilization KES 16.4M
4. Organizational Audit (by 20<sup>th</sup> March) with a value of utilization KES 80M

#### **Scope of work**

The audit(s) shall be designed to accomplish the following objectives:

#### **Objectives and Scope of the Audit**

The objective of the audit is for the auditors to conduct audit reviews as follows:

1. The auditors shall express an independent professional opinion as to whether the financial statements present fairly, in all material respects, the financial position of HAKI Africa per the International Financial Reporting Standards as well as GAAP.
2. The audit shall be carried out in accordance with the International Standards on Auditing (ISAs).
3. Examine on a test basis the appropriateness of supporting documents, records, and books of accounts relating to all program activities of HAKI Africa.
4. Examine, assess, and report on compliance with the internal procedures of the organization and applicable laws and regulations.
5. Management letter-The Auditors should submit a management letter after the completion of the audit in which auditors will:

- a. Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;
  - b. Include management responses to audit findings and recommendations;
  - c. Include any matters that come to the auditor's attention during the audit that might have a significant impact on the implementation of the programs.
6. The audit reports shall:
- Contain details of the method and scope of audit and assurance that the audit was performed in accordance with International Standards of Auditing and by a qualified auditor. Signed by the auditor responsible stating the title.
  - Contain the Opinion.
  - Be written in English
  - Be Issued in soft copy and hard copies will be produced and delivered to HAKI Africa for filing and possible circulation to other partners and regulators.
  - Spell out the responsibility for the preparation of Financial Statements

### **Selection Criteria**

The selection criteria will include the following:

#### **Eligibility:**

1. Must be a registered member as an Auditor as per the Kenya Company's Act.
2. Experience with non-Profit organization Audits.
3. The assigned staff be available to complete the audit on a timely basis.
4. Proposed fee for the engagement
5. Suggested time frame

### **Expected Deliverables**

- Management Letter detailing findings and proposed measures to address.
- 1st draft of the final reports presenting the financial statements in local currency

### **Submission of proposals**

HAKI Africa Reserves the Right to reject any proposals submitted. Mombasa-based firms are highly encouraged to apply.

**Annex 2**  
**Price Schedule**

1) Audit Fee for:

a) Climate Justice Program:
b) Haki Mtaani Program:
c) Freedom of Religion Program:
d) Organizational Audit:

2) Other Fees / Charges (Please provide a breakdown in the space below):

a) \_\_\_\_\_

b) \_\_\_\_\_

3) Applicable taxes (List the tax type and rate in the space below)

a) \_\_\_\_\_

b) \_\_\_\_\_

c) \_\_\_\_\_

4) Availability To Commence Audit After Receiving Purchase Order: \_\_\_\_\_ Days

5) Quote Validity: \_\_\_\_\_ Days (HAKI Africa preference is 90 Days validity)