



TANZANIA CHILD RIGHTS FORUM - TCRF

THE EXTERNAL AUDITOR REQUIRED

1.0 Background

TCRF is a member's established Charity and not for profit Company, providing a networking function with members reaching about 200 institution that are not governmental and are working with and for children in Tanzania. TCRF drives a common agenda for the country children; promoting the work of members and supporting members to improve their standards with children with annual revenue between TZS800 Millions and TZS 1Billion per year and work to increase its resource base as opportunities arise. Our calendar year for financial reporting, with a requirement to file an audited financial statement **runs from 1 July to 30 June** of each year.

TCRF receives funds from donors and contribution from members, for which it is accountable, and allocates to programme in support of child rights related activities with her members. The secretariat of the TCRF is responsible for the overall management of the financial resources under supervision of the Board of Directors.

2.0 TCRF Strategic business objectives

- 4.1. To strengthen members **coordinated networking** systems and mechanisms for effective and efficient promotion of the rights of the child.
- 4.2. To improve the capacity of our members in performing their work and delivering **evidence based timely advocacy** on the rights of the child.
- 4.3. To increase the effectiveness of **monitoring and reporting** systems and mechanisms on the implementation of the National Child Rights commitments.
- 4.4. To provide **a base for knowledge** and practice among members across the country and inter-nationally in order to share best practices and evidences for the realization of the rights of the child.

3.0 Objectives and Scope of the Audit

TCRF is looking for a qualified competent audit firm 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 TCRF.
2. Management letter-The Auditors should submit a management letter after the completion of the audit in which auditors will:
3. Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;

4. Examine on test basis that appropriateness of supporting documents, records and books of accounts relating to all project activities;
5. Include management responses to audit findings and recommendations;
6. Any matters that come to the auditor's attention during the audit that might have a significant impact to the implementation of the programme.
7. Examine, assess and report on compliance with the terms and conditions of the agreement between funding partners and TCRF and applicable laws and regulations within accounting and taxes;
8. The auditor shall report the identified amount in case there are any missing supporting documents;
9. Any matters that come to the auditor's attention during the audit that might have a significant impact to the implementation of the programme.
10. 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.
 - Written in English
 - Issued in soft copy for circulation to Partners and 3 signed original hard copies will be produced and delivered to TCRF for files.

4.0 Responsibility for preparation of Financial Statements

The responsibility for preparation of the annual financial statements lies with the TCRF Board of directors and secretariat management.

1. Board of Directors will review and prepare the annual financial statements ready for the Audit.
2. TCRF secretariat Management is responsible for implementation of accounting, administrative and financial procedures as documented in the TCRF policies and manuals and report to the Board on financial management progress.

5.0 Selection Criteria

TCRF will do the the selection after proposal submission deadline based on the competitive criteria which shall include:

1. Eligibility - authorization by the National Board of Accountants and Auditors to conduct audits;
2. Experience of the firm/individual in relation to the scope of audits for non-Profit organization;
3. A list of similar non-profit organizations served by your firm;
4. Your staff assignments and availability to complete the audit on a timely basis:
 - Participation of senior audit personnel assigned to the engagement;
 - Depth of Technical Resources (CV of the assigned team leader);

- Availability of staff to respond to questions within the scope of the engagement and the hourly charge, if any, for services outside the scope of the audit.
5. Audit firm staff stability history - what assurances can you provide regarding the assignment of your permanent personnel to the engagement;
 6. Proposed fee for the engagement including a schedule for additional services that may be necessary beyond the scope of the audit engagement. The proposal should indicate anticipated fees for the second and third years;
 7. Detailed audit plan/methodology including your approach to risk and fraud detection;
 8. Estimated number of hours to complete the audit by classification of your employees, i.e. partners, senior, junior;
 9. Detail of expenses expected to be incurred, i.e. mileage, per diem, telephone, etc.;

Time Requirements.

1. Rotation of auditors will be done at least after 3 years at the discretion of the TCRF's management and Board of Directors.
2. TCRF reserves the right to terminate the engagement should it deems necessary even before 3 years.

N.B: TCRF is a donor funded institution and reserves the Right to reject any and all proposals submitted.

This tender process is a closed process and only shortlisted audit firms will be contacted. Please note that this advert serve as full Terms of Reference, hence no further tender documents are available.

No fee, or any advance payment is required for this application.

5.0 Proposal submission

Submit your proposal through the following email address: Email: chair@childrightsforum.org

Physical proposal submission will not be accepted at this stage. **Deadline for submission is 31st October, 2017.** Tenders received after the Closing Date will not be considered.