



REQUEST FOR EXPRESSION OF INTEREST: EXTERNAL AUDIT SERVICES FOR THE FINANCIAL YEAR ENDING 31 DECEMBER 2026

Action 4 Health Uganda (A4HU) invites qualified and reputable Audit Firms to submit Expressions of Interest for the provision of External Audit Services for the financial year ending 31 December 2026. The selected Audit Firm will be expected to commence the audit in Feb 2027, following the closure of the 2026 financial year and preparation of the relevant financial statements and supporting schedules.

1. Scope of the Audit

The audit assignment will cover the organisation's financial statements, systems, operations, governance structures, programmes and internal control environment. In addition to the statutory financial audit, the assignment will include an assessment of the following key areas:

A. Financial Management and Reporting: Audit of the financial statements and accounting records for the year ended 31 December 2026; Review of income, expenditure, assets, liabilities and fund balances; Verification of bank accounts, bank reconciliations and cash/bank management; Review of payroll, statutory deductions and staff-related costs; Review of donor and project financial reports and supporting documentation; Verification of transactions against approved budgets and donor agreements; Review of financial management systems, including the accounting/ERP system; Assessment of compliance with applicable accounting standards, statutory requirements and donor regulations.

B. Governance: The Auditor will assess the effectiveness of the organisation's governance framework, including: Board structure, composition, roles and responsibilities; Board and committee meetings, minutes and follow-up of resolutions; Separation of governance and management responsibilities; Oversight of financial management, risk and organisational performance; Governance policies and procedures; Conflict-of-interest declarations and management; Accountability and reporting mechanisms; Implementation of recommendations from previous audits and reviews.

C. Programmes and Project Management: The audit will assess programme and project management systems, including: Programme planning, budgeting and implementation; Alignment of programme expenditure with approved activities and budgets; Donor compliance and adherence to grant agreements; Project financial and narrative reporting; Programme monitoring and documentation; Verification of project expenditures and deliverables;

Management of project assets and resources; Sustainability and close-out arrangements for completed projects; Coordination between programme and support functions.

D. Internal Controls: The Auditor will evaluate the adequacy and effectiveness of internal controls, including: Financial authorisation and approval processes; Segregation of duties; Procurement and payment controls; Cash and bank management; Advances, accountabilities and liquidations; Asset management and verification; Revenue and expenditure controls; Documentation and filing systems; Fraud prevention and detection mechanisms; Risk identification and mitigation; Controls over donor-funded projects; Follow-up and implementation of previous audit findings.

E. Operational Effectiveness: The assignment will include an assessment of whether organisational processes and resources are being managed efficiently and effectively, including: Efficiency of administrative and support functions; Value for money in the use of organisational resources; Effectiveness of planning and budgeting processes; Coordination between departments; Timeliness and efficiency of key operational processes; Management of organisational risks; Effectiveness of monitoring and reporting systems; Identification of opportunities for improving operational efficiency.

F. Policy Framework: The Auditor will review the adequacy, relevance and implementation of key organisational policies, including: Finance and accounting policies; Procurement policies; Human Resources policies; Asset management policies; Fleet and transport policies; ICT and data protection policies; Anti-fraud and anti-corruption policies; Safeguarding policies; Risk management framework; Delegation of authority and approval structures. The Auditor will assess whether policies are current, approved, communicated to staff and consistently implemented.

G. ICT and Information Systems: The audit will review the organisation's ICT environment and controls, including: Accounting and financial management systems; User access controls and segregation of system rights; Data security and confidentiality; Backup and recovery procedures; Password and access management; Protection against unauthorised access and data loss; ICT equipment and software management; IT-related business continuity arrangements; Electronic records and document management; Compliance with applicable data protection requirements.

H. Human Resources: The review will assess HR systems and controls, including: Recruitment and selection processes; Personnel files and employment documentation; Staff contracts and terms of employment; Payroll controls and staff payments; Leave management; Performance management; Staff development and training; Staff separation and exit procedures; Compliance with employment legislation; Staff benefits and statutory obligations; HR policies and their implementation.

I. Fleet and Transport Management: The audit will assess fleet management systems, including: Vehicle allocation and utilisation; Fuel management and controls; Vehicle logbooks

and trip documentation; Mileage monitoring and verification; Vehicle maintenance and servicing; Insurance and licensing; Driver management and accountability; Vehicle tracking systems; Controls over vehicle-related expenditure; Assessment of fleet efficiency and value for money.

J. Resource Mobilisation and Sustainability: The Auditor will review systems supporting resource mobilisation and organisational sustainability, including: Resource mobilisation strategies and plans; Donor mapping and engagement; Grant application and approval processes; Grant management and compliance; Donor reporting and accountability; Management of restricted and unrestricted funds; Diversification of funding sources; Sustainability of organisational programmes and operations; Cost recovery and allocation mechanisms; Monitoring of funding gaps and financial sustainability risks.

K. Risk Management: The Auditor will assess: Organisational risk identification and assessment; Risk registers and mitigation plans; Financial, operational, programme and compliance risks; Fraud and corruption risks; Business continuity and contingency planning; Monitoring and reporting of key risks; Board and management oversight of organisational risks.

L. Compliance: The Auditor will assess compliance with: Applicable laws and regulations of Uganda; Uganda Revenue Authority requirements; Labour and statutory requirements; Applicable accounting and auditing standards; Donor agreements and funding conditions; Organisational policies and procedures; Regulatory and reporting obligations.

2. Expected Audit Deliverables

The successful Audit Firm will be expected to provide: (1) An independent audit opinion on the financial statements; (2) Management Letter highlighting internal control weaknesses and recommendations; (3) Detailed audit findings and agreed management responses; (4) Assessment of governance and operational systems; (5) Recommendations for strengthening internal controls and organisational effectiveness; (6) Report on compliance with statutory and donor requirements; (7) Management letter covering significant risks and areas requiring improvement; (8) Exit meeting with management to discuss audit findings; (9) Presentation of key audit findings to the Board; (10) Final audit report and related deliverables within the agreed reporting timelines.

3. Eligibility and Qualifications

Interested Audit Firms should demonstrate: Registration and licensing to operate as an Audit Firm in Uganda; Membership and compliance with the relevant professional regulatory bodies; Experience in auditing NGOs/CSOs and donor-funded organisations; Demonstrated experience in financial, systems and operational audits; Experience with donor-funded programmes and grants; Availability of suitably qualified and experienced audit personnel; Strong understanding of NGO governance, internal controls and compliance requirements; At least 6 years of relevant audit experience; Evidence of similar assignments successfully undertaken.

4. Submission Requirements

Interested firms should submit: Expression of Interest/Application Letter; Company/Firm profile; Valid registration and professional licences; Evidence of relevant professional qualifications; Details of similar assignments undertaken, including references; Proposed audit methodology and approach; Proposed audit team and CVs of key personnel; Proposed work plan and timeline; Financial proposal/fee quotation; Any other relevant supporting documentation.

5. Duration and Timing

The audit will cover the financial year ended 31 December 2026 and is expected to commence in Feb 2027, following completion of the year-end financial statements and supporting schedules. The successful firm will be required to work closely with management and relevant staff to ensure timely completion of the audit and submission of the final audit report.

6. Submission of Expressions of Interest

Interested and qualified Audit Firms are invited to submit their Expressions of Interest to: Action 4 Health Uganda (A4HU), Physical Address: Plot 17, Lubowa Hill, Nazziba Rise; Email: jobs@a4huganda.org; Deadline: 30th October 2026. Only shortlisted firms will be contacted. Action 4 Health Uganda reserves the right to accept or reject any submission in accordance with its procurement policies and applicable regulations.

NOTE:

A4HU is an equal opportunity employer committed to gender equality and the inclusion of persons with disabilities. Qualified women, persons with disabilities and other suitably qualified candidates are encouraged to apply. No form of canvassing will be allowed; canvassing will lead to automatic disqualification.