



THE
LUTHERAN
WORLD
FEDERATION

World Service

member of **actalliance**

EXPRESSION OF INTEREST- EXTERNAL AUDIT SERVICES

BACKGROUND

The Lutheran World Federation (LWF) is an international non-profit organization founded in Lund in 1947. The LWF is headquartered in Geneva Switzerland. The Lutheran World Federation (LWF) has more than 60 years of global experience in various humanitarian emergency and relief operations around the world. Kenya-Djibouti-Somalia program has been in existence in Kakuma Refugee Camp since in 1992, in Dadaab Refugee Camp since 2008, Djibouti Refugee Camp since 2009 and opened an office in Kismayu Somalia in 2017. The LWF is assisting refugees, internally displaced persons, returning populations and host communities.

The LWF Kenya-Djibouti-Somalia Program seeks to hire the services of an external audit firm.

SCOPE OF WORK/DELIVERABLES

The successful firm will be required to perform the annual organizational financial audit for the period January to December with respect to relevant pre-determined objectives and submit a final report no later than 15th March following the end of the financial year. LWF financial year runs from 1st January to 31st December. Income statement for year 2019 is expected to settle at approximately EUR 12M.

- Submission of the following draft reports via email for LWF Kenya-Djibouti- Somalia management review and feedback:
 - 1) Independent audit opinion on the financial statements;
 - 2) Feedback on financial statements review;
 - 3) Management letter with suggested recommendations.

- Submission of the following final reports via email and hard copies to LWF Kenya-Djibouti- Somalia Board & Management and relevant Government of Kenya institutions:
 - 1) Independent audit opinion on the Financial Statements in Euro and Kenya Shillings;
 - 2) Management letter with recommendations;
 - 3) Submission of annual income tax returns to KRA.

TECHNICAL REQUIREMENTS

In the bids, the firms are expected to:

- Provide an exposition of their technical expertise in audit and advisory services;
- Demonstrate experience of auditing International Non-Governmental Organizations with a bias on the Humanitarian sector;
- Provide references of recent experiences in performing external audit services which should be a sample list of past clients including name of organization, contact person, contact number and email address, designation, nature and value of service and period of the appointment;
- Provide value addition services besides the contracted services;

- Have a partnership base of not less than seven full-time partners with affiliation to internationally accredited audit firms.

SUBMISSIONS

Bids should be sent by email to procurement.nairobi@lutheranworld.org and making reference in the subject line as follows:

Subject: "Provision of Audit services/name of business entity.
LWF reserves the right to reject any application(s) without disclosing the reasons.

The deadline for application submission is at 1700Hrs Friday 20th September 2019.

NB: All enquiries concerning the EOI should be addressed to procurement.nairobi@lutheranworld.org not later than 11th September 2019