



INVITATION TO TENDER FOR PROJECT AUDIT SERVICES – NBI/FINANCE/5930/2024

TERMS OF REFERENCE FOR PROJECT AUDIT

1.0 Introduction

Introduction

The Lutheran World Federation (LWF) is a global communion of national and regional Lutheran denominations headquartered in the Ecumenical Centre in Geneva, Switzerland. The federation was founded in the Swedish city of Lund in the aftermath of the Second World War in 1947 to coordinate the activities of the many differing Lutheran churches.

LWF World Service is the humanitarian and development arm of the LWF. The LWF Kenya Somalia program has been active in northwest Kenya in the Kakuma Refugee Camp since the camp was established in 1992. In Turkana West Sub County, the program has been implementing host community projects since December 1999. In 2008, the UNHCR invited the program to start operations in Dadaab Refugee Camps. In 2017 the program opened an office in Kismayu, Somalia, responding to the drought and in support of Internally Displaced, local populations and Somali refugees returning home.

LWF Kenya-Somalia Program implemented part of the Project *Emergency response, early recovery and resilience building for drought affected populations in Somalia, Kenya, and Ethiopia* (Project ID HEA 221). For more details please see link <https://actalliance.org/appeals-rapid-response-funds/hea221-response-to-drought/>.

The portion of the grant that LWF Kenya Somalia Program implemented was funded through various partners under the ACT Alliance to the tune of USD 337,000 for the period 12 June 2022 to 12 December 2023.

LWF Kenya-Somalia Program is therefore inviting Expressions of Interest from eligible audit firms to offer financial audit services for the entire Project Period

SCOPE OF WORK/DELIVERABLES

The successful firm will be required to perform the Project audit for the entire Project period. The aim of the audit is the submission of management letter and audit opinion related to the financial report on the project, and the use of the project funds by the LWF. The final signed reports are expected no later than 9th February 2024.

Interested firms should submit clear **technical** and **financial** proposals

Technical proposals should include:

- a. Provide an exposition of their technical expertise in audit and advisory services;
- b. Demonstrate experience of auditing International Non-Governmental Organizations;
- c. Provide references of recent experiences in performing project 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;

1. Financial proposals have to show explicitly:

- a. Total amount in Kenya Shillings ;
 - b. incl. VAT;
 - c. incl. any/all fees and withholding tax if applicable;
 - d. incl. detailed costings for any other expenses (if not taken care of by another party as stipulated above).
2. Seek clarification and additional information where needed

Location

The audit will be carried out at the LWF offices along Gitanga Road, Nairobi. Audit verification visits to the implementation areas will be expected as well.

Submission.

The technical and financial proposals should be sent to The Procurement Committee at procurement.nairobi@lutheranworld.org with the e-mail subject line clearly marked: **"NBI/FINANCE/5930/2024."**

The deadline for submission of applications is **19th January 2024.**

LWF reserves the right to accept or reject any or all of the applications without assigning reasons for its decisions thereof.

Any additional clarification required on the TOR should be addressed to the Procurement Committee procurement.nairobi@lutheranworld.org with a copy to Finance Manager- LWF World Service, Kenya-Somalia Program Email: michael.atwiine@lutheranworld.org