REQUEST FOR PROPOSALS FOR EXTERNAL AUDIT SERVICES

1. Organizational Profile

Windle International Uganda (WIU) is an International Non-Governmental Organisation dedicated to providing inclusive, equitable and quality education and skills development for refugees and host communities in 13 refugee settlements and vulnerable communities across Uganda. WIU works with development partners to create pathways that connect learning and skills to livelihoods, economic opportunities and greater self-reliance; while supporting refugees, persons affected by conflict, host communities and other vulnerable populations to build resilience and improve their wellbeing.

WIU is part of the Windle International network, a wider family of Trusts headquartered in Oxford, England UK.

2. Introduction

Windle International Uganda (WIU) invites proposals from qualified and suitably experienced audit firms to provide external audit services for the financial years: 1 January 2027 – 31 December 2029. The engagement will cover the audit of WIU's financial statements and the related financial, operational, compliance and donor-funded programme areas set out in these Terms of Reference.

3. Scope of Audit of WIU Financial Statements

The external audit shall include, but not be limited to, the following areas:

- Develop an understanding of WIU's accounting systems and obtain and review all relevant documentation, including manuals, written policies, procedures and other guidelines. Assess compliance with these requirements during the period under review. Assess the reasonableness of expenditures, ascertain that there is no double funding, and report on whether value for money has been achieved.

- Assess the effectiveness and efficiency of WIU's organisational structure, including the framework of authorities, workflows, adequacy of staffing and staff competence, particularly within the finance function, segregation of duties and the overall control environment.

- Review the implementation, monitoring and supervision of donor-funded projects. This shall include review of work plans and project reports against approved project resources; budgets and expenditure; beneficiary selection; operational procedures and their effect on service delivery; value for money; opening and closing fund balances; and exchange gains or losses under each funding agreement.

- Review the competitiveness, transparency and effectiveness of recruitment and hiring processes, including performance appraisal, payroll preparation, remittance of statutory deductions and management of personnel records. Assess the existence and completeness of documented human resource policies and/or guidelines.

- Review the adequacy of accounting and financial operations and reporting systems, including budgetary control, cash management, certification and approval authorities, receipt and

disbursement of funds, documentation of management interventions and overrides, records maintenance and related controls.

- Review procurement policies and procedures for competitiveness, transparency and effectiveness. Test compliance with established procedures and, where departures are identified, review the documented justification for such departures. Ascertain that assets, consumables and services procured meet the requirements of funded activities.
- Review the management and safeguarding of assets, travel activities, vehicle management, office premises and lease management, office communications and records maintenance, as well as the control and management of consumable and permanent inventories.

- Review the adequacy and appropriateness of WIU's management information systems and the security and control of equipment and data, whether manual, semi-Computerised or fully computerised.

- Review the status of previous audit findings and recommendations, including the level of implementation, consistency of practice and their general usefulness to the organisation.

- Assess the extent of compliance with the terms and conditions of funding agreements during the period under review.

4. Audit Deliverables and Reporting

The auditor shall present the draft Annual Audited Financial Statements, together with the Management Letter and all material and non-material audit findings, to the WIU Board Audit & Risk Management Committee. Comments and concerns raised by the Committee shall be addressed and any necessary corrections made before the financial statements are presented to the Board of Trustees (BOT) for approval.

5. Proposal Submission

Proposals should be electronically submitted in PDF file with maximum capacity of 10 MB to email address: wiu.tenders@windle.org by 12:00 hrs of 5th October 2026. Financial Proposal shall be in its own folder.

6. Proposal Requirements

6.1 Technical Proposal

The technical proposal shall:

- Provide a list of the staff proposed for the engagement, indicating their level of seniority, qualifications and relevant experience, together with the firm's approach to quality management, monitoring and audit delivery.
- Demonstrate proven experience in delivering similar audit assignments on time and to the satisfaction of clients.
- A brief description of the proposed approach and plan for achieving the scope of work
- Demonstrate relevant experience in auditing donor-funded programmes.

6.2 Financial Proposal

The financial proposal shall provide a clear breakdown of professional fees and project-related expenses. All costs associated with the engagement, including staff-related expenses, VAT and any other applicable taxes, shall be clearly stated.

7. Evaluation Criteria

Proposals will be evaluated on the following basis:

Evaluation Criterion	Weight
Preliminary Criteria	Pass/Fail
Technical criteria	50%
Financial criteria	50%

8. Additional Requirements

Bidders shall submit copies of the following documents for preliminary examination and compliance checks

No.	Required Document
1	Valid Trading License (2026).
2	Certificate of Incorporation.
3	VAT Registration Certificate.
4	Current Income Tax Clearance Certificate.
5	Bank account in the name of the business.
6	Articles and/or Memorandum of Association.
7	Company profile.
8	Bank statement covering at least one year.