

**TERMS OF REFERENCE FOR EXTERNAL AUDITORS OF THE UGANDA
NATIONAL HEALTH USERS'/CONSUMERS' ORGANISATION'S (UNHCO)
SIDA MHP FINANCED PROJECT.**

1.0 BACKGROUND.

Uganda national Health Users/Consumers Organization, is a none profit making Organization (NGO) formed in 1999 to provide a platform where health consumers and users voice up their concerns and participate in planning and delivery of health care, with a vision of a "Uganda where health care system guarantees full enjoyment of the right to health by all people" UNHCO's Operations are guided by Four strategic Objectives which include; Uganda's legislative and policy frame work guarantees the right to health by all citizens, increased transparency and accountability in the delivery of quality health services, Increased adoption of measures that prevent ill-health and mortality by the target beneficiaries and the Organization's institutional capacity to deliver its mandate strengthened.

UNHCO is funded by CORDAID; OSI. CFTK; World Bank; TAP, COPASAH and SIDA;

1.1 SCOPE OF THE ORGANIZATION,

UNHCO is carrying out its operations in over 25 Districts of Uganda advocating for the patient's rights and holding the duty bearers accountable at both national and community level. These are implemented within the UNHCO strategic plan 2012/2017.

2.0 THE CONTRIBUTION AND ROLE OF UNHCO

Within the year ending September 2013 and December 2014 UNHCO's operated a consolidated budget funded by different donors each of them operated with the respective funding agreements. Each of these projects which contributed to the overall annual budget has different durations ending at different times in future.

According to the Organizational arrangement, UNHCO undertakes to fulfil the following obligations:

To plan, implement, and monitor all the projects to fulfil its vision and mission,

To properly manage resources as specified in donor agreement and in line with UNHCO policies.

To provide the necessary professional and administrative support, personnel services and any other resources required for a successful implementation of projects,

To ensure that administration capacity and internal control systems of the organization are adequate to attain the highest value for resources invested.

UNHCO therefore would wish to contract the services of an audit firm for the purpose of auditing the accounts of the Organization in line with the Articles of Association of UNHCO and as required by the various donor agreements and statutory instruments. The audit shall be carried out in accordance with International Auditing Standards which require the auditors to plan and perform the audit reasonably complying with ethical issues and all auditing requirements. The audit shall be carried out by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant). It shall cover the period starting 1st/October 2014 and ending 30th/September 2015.

3.0 THE REPORTING

- The audit report shall contain the Methodology applied and the scope of the audit.
- The report shall also contain an assurance that the audit was performed in accordance with international standards and by a qualified auditor.
- The reporting shall contain the audit approach which will describe the audit procedures employed
- The reporting shall contain the responsible auditor's signature and title.
- The auditor shall submit an audit management letter, which shall contain the findings made during the audit process. It shall state the recommendation implemented from the previous audits and whether measures taken have been adequate to deal with reported shortcomings.
- The auditor shall make recommendations to address any weaknesses identified. The recommendations should be presented in priority.

- The auditor shall report by stating whether the financial statements are true and fair and prepared according to the international accounting standards.
- Report on the degree of compliance with each of the financial principles on the Grant agreement and give comments, if any, on internal and external matters affecting such compliance.
- Communicate matters that have come to their attention during the audit which might have a significant impact on the implementation and Sustainability of the project.

The audit exercise shall be performed in a period of 3 weeks and auditor will be given 2 more weeks to compile and submit the report.

4.0 GENERAL INFORMATION.

- The auditors should be given access to all legal documents, correspondence and any other information associated with the project and deemed necessary by them.
- Confirmation of amounts received and outstanding at the Bank should also be obtained.
- Grant Agreement/contract and any other addendum to the project.
- Audit report of the last financial year
- Allocated an independent and separate office not occupied by officers of the Organization

5.0 AUDITORS EXPERIENCE AND QUALIFICATIONS

- The audit firm should be registered and have a license from an authorised national body.
- The firm should have relevant experience in accounting and auditing of development projects, especially donor-funded operations.
- Relevant experience in dealing with a NGOs and project work of big organisations.
- The key audit team will comprise of, at least: An audit manager with at least 10 years experience in auditing and with a sound knowledge of donor-financed projects.
- In addition he/she should be member of a recognized accountancy professional body;
- A team leader with at least a Masters degree in auditing/accounting or equivalent with a minimum of 5 years experience in auditing.

6.0 REQUIRED

- Interested firms should submit financial and technical quotation showing clearly defined approach of the assignment, the cost implication and the time frame.
- The quotation should be received by the 17th/October/2014 at UNHCO office addressed to the executive Director

Uganda National Health Users'/Consumers' Organisation (UNHCO)

P.O Box 70095 Kampala

Plot 91, Bukoto Street Kamwokya