



CAN-U secretariat located at Plot 842 | Lugolobi Close,
Sempagala Zone-Buye, Ntinda | Kampala P.O. Box
117630, Kampala GPO-Uganda | Kampala | Uganda
Office.

Terms of Reference (TOR) for the External Auditors

Background:

Climate Action Network Uganda (CAN-U) LTD is a not for profit organization based in Ntinda, Kampala, Uganda, registered by Uganda Registration Bureau under the companies Act 2012. We are a membership Organisation working to combat effects of Climate change through implementing activities that contributes to reduction of emissions and or address the impact caused by climate change via policy advocacy at Local, and international level.

Our Source of funding is from Donors (Local and International) including membership fees that are paid by all members as per the organisation's membership requirement. The money is intended to be solely used for running projects as per agreements and guidelines from the respective donors. The beneficiaries of these funds are the community persons and our stakeholder members in Uganda.

Objective of the Audit:

- 1 The objective of the audit of CAN-U financial statements is to enable the auditors to express an independent professional opinion on the financial position of CAN.U and to ensure that the funds utilized to CAN-U activities have been used for their intended purposes.
- 2 The books of accounts of CAN.U provide the basis for preparation of the CAN-U's Financial Statements. Proper books of accounts as required by law have been maintained by CAN.U and to maintain adequate internal controls and supporting documentation for the transactions.

Scope of the Audit

1. The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures as the auditors deem necessary.

2. Verify all funds have been used in accordance with the established rules and regulations of CAN.U and only for the purposes for which the funds were provided.
3. Activities, works and services financed have been procured in accordance with the CAN.U established rules and procedures.
4. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to.
5. The financial statements have been prepared by CAN.U management in accordance with applicable accounting standards and give a true and fair view of the financial position of CAN.U and of its receipts and expenditures for the period ended on that date.
6. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
7. Express an opinion as to reasonableness of the financial statements in all material respects.
8. Include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
9. Conduct entry and exit meeting with the National Coordinator of CAN.U.
10. In addition to the audit report, the auditors will prepare a Management Letter on the following:
 - a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.
 - b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
 - c. Report on the implementation status of recommendations pertaining to previous period audit reports.
 - d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
 - e. Bring to the National Coordinator's attention any other matters that the auditors consider pertinent.

Audit Duration:

The audit work shall be completed within two weeks from the date of commencement of the audit.

Deliverables:

- 1 The Auditors on completion of the audit work will submit 3 (three) original copies of the AuditReport appended to the Financial Statements along with the reports to the attention of the Executive Director.
- 2 Management letter in accordance with the scope of work described here before.

Qualification and experience of the Audit Firm:

Certified audit firms based in Uganda with staff having CPA and ACCA qualifications will be eligible to apply. The audit firm shall demonstrate past record of similar works (atleast 3 references) undertaken for charities/civil society in Uganda.

Audit Fees:

The audit fees will be fixed through a competitive bidding process.

SUBMISSION DATES: 22/12/2023 at 10am submit your applications to can@can.ug or submit physical copies to the address above.