TERMS OF REFERENCE (TOR) FOR EXTERNAL AUDIT OF TWAWEZA EAST AFRICA (UGANDA OFFICE) FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2026

1. Background

Twaweza East Africa is a registered non-governmental organization with registration number 00NGO/R2/000422. Twaweza East Africa was originally incorporated in Tanzania under the Companies Act, No.12 of 2002 as a company limited by guarantee and not having share capital. Following the amendments to the Companies Act, 2002, which required all Companies limited by guarantee that are not promoting commerce, trade and investment to register under the NGO Act, 2002, Twaweza East Africa acquired its status as a non-governmental organisation on 21 August, 2019.

The Organisation has obtained a certificate of registration in Uganda as per the laws of Uganda, and this remains valid beyond the status change from being a company limited by guarantee to a Non-Governmental Organisation. The status change prompted the Organisation to incorporate a wholly owned Company limited by guarantee in Uganda called Twaweza East Africa to enable it to operate in Uganda.

Twaweza wishes to engage the services of an independent competent external auditor for the purpose of auditing its Uganda office financial statements for the year ending 31 December, 2026.

2. Audit Scope

The audit shall be carried out in accordance with International Standards on Auditing (ISA) issued by IAASB. Sufficient audit evidence should be gathered to substantiate in all material respects the accuracy of financial statements. The audit reports should state if the financial statements of Twaweza present fairly, in all material respects, the financial position of Twaweza as at 31 December, 2026, and the results of its operations and cash flows for the year then ended in accordance with International Financial Reporting Standards. The numbers to be taken from Twaweza East Africa 2026 consolidated financial statements.

3. Auditor Independence and Qualification

The Auditors should disclose any relationship that might possibly compromise their independence.

The audit firm should be a recognized firm and experienced in applying audit standards; The audit firm must employ adequate staff with appropriate professional qualifications and suitable experience in auditing the accounts of Non-governmental Organisations (NGO's).

Curriculum vitae (CVs) of key personnel who will be part of the Audit team should be submitted along with the proposal for provision of audit services to Twaweza. CVs should include details on audits of similar organizations carried out by the applicable staff, including ongoing assignments indicating capability and capacity to undertake the audit and experience in auditing financial statements compliant with the IFRS/ IFRS for SMEs.

4. Access to Facilities and Documents

The financial systems are automated in a web-based accounting package, the supporting documents in the form of payment vouchers are filed in scanned copies. Supporting documentation for all transactions are made with respect to activities conducted in East Africa are maintained online.

The Auditors will have full and complete access at any time to all records and documents (including books of accounts, Donor's agreements, minutes of board and management meetings, bank records, invoices, contracts, employee records etc.). The Auditors will have a right of access to banks, consultants, contractors and other persons or firms engaged by Twaweza over the period under the audit review.

5. Reporting

The scope of the audit shall be stated in the report and the methodology used shall be presented.

The reporting shall be signed by the responsible auditor (not just the audit firm) and title.

The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 700/705 and the auditor's opinion shall be clearly stated, as well as a Management letter with audit findings and weaknesses identified during the audit process. The auditor shall regardless of materiality, quantify the amount for costs lacking sufficient supporting documentation. The auditor shall make recommendations to address the weaknesses identified and the recommendations shall be presented in priority order. If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, the auditor shall state that fact.

Measures taken by Twaweza to address weaknesses identified in previous audits shall also be presented in the Management Letter.

6. Deadline

Please submit your proposal by email to wnanteza@twaweza.org by 1700 hours on 19th November, 2026.