



CALL FOR EXPRESSION OF INTEREST FOR ANNUAL FINANCIAL AUDIT & TAX HEALTH CHECK SERVICES

Introduction

Katiba Institute (KI) is a non-profit, non-governmental organization, registered as a company limited by guarantee. It is a research and litigation institution that was established in 2011 with the mission of supporting the implementation of Kenya's 2010 Constitution helping to resist the effort to undermine that Constitution, and generally to assist in developing a culture of constitutionalism in Kenya. KI undertakes constitutional research, reviews policies and laws from a constitutional perspective, publishes books and other material on the Constitution. A great deal of its work involves going to court, to enforce rights under the Constitution and ensure the proper performance of constitutional duties and responsibilities. KI also works to foster the spirit of constitutionalism in the East African region by promoting an exchange of academic discourse on constitutional issues and by working with like-minded organizations to secure greater freedoms in the East African Region.

Katiba Institute's financial year runs from 1st January to 31st December. KI has the responsibility of preparing annual Financial Statements in accordance with International Financial Reporting Standards.

I. Annual Audit Services

Objective: To express an opinion on KI' annual financial statements as per statutory requirements and submitting a Post Audit Letter indicating observations made and any weaknesses identified in KI systems and internal controls. The audit shall cover the following, but not limited to, finance, procurement, cash management, human resource and general office administration.

The successful audit firm will be required to perform the annual statutory financial audit starting from the financial year 2020.

Requirements for the Annual Audit Services

- i. The audit firm must have a valid ICPAK license
- ii. The audit firm must have proven experience in conducting audits for non-governmental organizations
- iii. The audit firm must have at least two audit partners and who must be in good standing
- iv. The partners must have at least 10 years of experience in financial auditing

- v. The auditor must be willing to carry out the audit in accordance with the International Standards on Auditing (ISA)

II. Tax Health Check

Objective: To establish tax compliance status for Katiba Institute in the last 5 years, review any taxes payable within the period, establish areas of tax exposure and risks and provide corrective recommendations to the management. The auditor shall also lead in the process of applying for tax exemption certificate on behalf of KI.

Requirements for the Tax Health Check

- i. The audit firm must have a valid ICPAK license
- ii. The audit firm must have proven experience in conducting Tax Health Checks for non-governmental organizations
- iii. The firm must have at least two audit partners who must be in good standing
- iv. The partners must have at least 10 years of experience in tax audit and advisory
- v. The auditor must be knowledgeable with the current Kenya Revenue Authority regulations and the changing trends in tax imposition

Application Process

The interested audit firm(s) will be required to submit a proposal(s) including the following requirements:

- i. Firm's copy of certificate of registration
- ii. Audited financial statements for 3 years
- iii. ICPAK's certificate of good standing
- iv. KRA valid tax compliance certificate
- v. At least 3 references of clients recently worked with
- vi. Resumes of the key audit partners and managers
- vii. Detailed statement of proposed audit/tax health check fees

Interested audit firms that meet the above requirements are encouraged to apply on or before **20th November 2020, 5.00 pm**. Complete proposal documents for each category should be sent to the email procurement@katibainstitute.org and copy info@katibainstitute.org. Hard copies will also be accepted to the following address: **The Executive Director**, Katiba Institute, 5 the Crescent, off Parklands Road, P.O. Box 26586-00100, Nairobi, Kenya.