Terms of Reference (TOR) for the External Auditors

Background:

BMCT was established under the Uganda Trust Act in 1994, is a registered Conservation Trust mandated to work in a radius of two parishes surrounding Mgaeinga Gorilla National Park (MGNP) and Bwindi Impenetrable National Park (BINP), also referred to as Bwindi Mgaeinga Conservation Area (BMCA). The area of operation is located in south-western Uganda, bordering Democratic Republic of Congo (DRC) and Rwanda with operational headquarters in Kabale at Bwindi Trust House and a sub office in Kampala. BMCT is managed by the Trust Administrative unit (TAU) under the supervision of the Trust Management board (TMB).

The vision of BMCT is to ensure that the biodiversity and ecosystem health of Bwindi Impenetrable National Park (BINP) and Mgahinga Gorilla National Park (MGNP) are conserved in harmony with development needs of the surrounding communities.

Our mission is to foster conservation of biodiversity in MGNP and BINP through investment in community development projects, grants for research and ecological monitoring, funding park management and protection, and programmes that create greater conservation awareness.

Objective of the Audit:

1. The objective of the audit of BMCT’s financial statements is to enable the auditors to express an independent professional opinion on the financial position of BMCT and to ensure that the funds utilized to BMCT’s activities have been used for their intended purposes.

2. The books of accounts of BMCT provide the basis for preparation of the BMCT’s Financial Statements. Proper books of accounts as required by law have been maintained by BMCT and also 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 that all the funds have been used in accordance with the established rules and regulations of BMCT and only for the purposes for which the funds were provided.

3. Ensure that all Goods, works and services financed have been procured in accordance with the BMCT established rules and procedures.

4. Ensure that 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. Ensure that the financial statements have been prepared by BMCT management in accordance with applicable accounting standards and give a true and fair view of the financial position of BMCT and of its receipts and expenditures for the period ended on that date.

6. Ensure that comprehensive assessment of the adequacy and effectiveness of the accounting
and overall internal control system to monitor expenditures and other financial transactions.

7. Ensure that 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 Trust Administrator of BMCT.

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 Trust Administrator’s attention any other matters that the auditors consider pertinent.

Deliverables:

1. The Auditors on completion of the audit work will submit 5 (five) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Trust Administrator.

2. Management letter in accordance with the scope of work described here before.

Audit experience and qualification:

a) The audit firm should be registered and have a license from an authorized national body.

b) The firm should have relevant experience in accounting and auditing of development projects, especially donor funded operations.

c) Relevant experience in dealing with NGOs and project work.

d) The key audit team will comprise of, at least; an audit manager with at least 8 years’ experience in auditing and with a sound knowledge of donor-financed projects.

e) In addition he/she should be member of a recognized accountancy professional body

Submission process:

Interested firms should submit the following;

a) An expression of interest to provide the above mentioned consultancy services.

b) An organization profile including previous related experiences.

c) Proposed detailed methodology to deliver required services.

d) A work plan and budget for the activities and final deadline

Applications should be emailed to bmc@bwinditrust.org with a copy to bugaari@bwinditrust.org to reach us not later than Friday, 30th January, 2020 at 5.00 P.M Ugandan time.