

Call for Expression of Interest for External Auditor Engagement

The Civil Society Scaling-Up Nutrition in Nigeria (CS-SUNN) is a non-governmental, non-profit making coalition, made up of organizations with a shared vision to transform Nigeria into a country where every citizen is food and nutrition secured. We pursue this lofty goal by engaging government and non-state actors to raise awareness, sustain commitment and actions to effectively tackle under-nutrition in Nigeria. The coalition was formally launched on the 7th of August, 2014. We have a common vision with clearly defined roles and responsibilities, clear accountability and sustainability framework. The guiding principles of the alliance include; Evidence based decision making, Gender mainstreaming, Equity, Feedback, Diversity, Value for money Transparency and Integrity.

Objectives and Scope of the Audit

The objective of the audit is for the auditors to conduct audit reviews as follows:

1. The auditors shall express an independent professional opinion as to whether the financial statements present fairly, in all material respects, the financial position of CS-SUNN following the International best practice in the non-profit industry.
2. The audit shall be carried out following the International Standards on Auditing (ISAs) as issued by the International Federation of Accountants (IFAC). The auditors in their duties shall comply with the duties imposed upon them by the Audits Professions Act and the Companies and Allied Matters Act, Cap. C20, Law of the Federation of Nigeria 2004.
3. The Audit shall establish whether or not 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.
4. Produce complete and accurate financial statements of project revenues and expenditures during the period under review.
5. Management letter-The Auditors will prepare a management letter after the completion of the audit in which auditors will:
 1. Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;
 2. Examine on a test basis the appropriateness of supporting documents, records, and books of accounts relating to all project activities;

3. Include management responses to audit findings and recommendations;
4. Point out any matters that come to the auditor's attention during the audit that might have a significant impact on the implementation of the program
5. Examine, assess, and report on compliance with the terms and conditions of the agreement between funding partners and CS-SUNN and applicable laws and regulations within accounting and taxes;
6. The auditor shall report the identified amount in case there are any missing supporting documents;
7. Bring to the Executive Secretary's attention any other matter that the auditors consider pertinent.

Access to Facilities and Documents

The financial systems are automated in the SAGE 50 software accounting package, and the supporting documents in the form of payment vouchers are filed manually.

The Auditors will have complete access at any time to all records and documents (including books of accounts, Donor agreements, bank records, invoices, contracts, etc.) and all employees of CS-SUNN. The Auditors will have a right of access to banks and depositories, consultants, contractors, and other persons or firms engaged by the program management over the period under the audit review.

Audit Duration

The audit work shall be completed within 10 days from the date of commencement of the audit.

The auditors will produce a draft audit report within 10 days of the commencement of the audit. The final report will include management comments on the auditor's findings and recommendations and will be submitted 5 days after CS-SUNN review and feedback on the draft.

Deliverables

1. The Auditors on completion of the audit work will submit 2 (Two) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Executive Secretary.
2. Management letter following the scope of audit described here before.

General Requirements

1. Evidence of the Firm's registration with the Corporate Affairs Commission (CAC)
2. The Firm's profile, including professional qualifications of the key staff, experience concerning similar jobs that have been successfully handled, etc.
3. Evidence of valid tax clearance certificates.
4. List of clients, especially Non-Governmental Organizations.

Anti-Sexual Exploitation and Abuse

CS-SUNN has a zero-tolerance for sexual exploitation and sexual abuse in all ramifications. This is considered gross misconduct. 'Sexual abuse means the actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions.

Method of Application

Interested and competent firms wishing to provide the above service to CS-SUNN must submit an application that contains both the technical and financial proposal and the above-listed general requirement documents to procurement@cs-sunn.org on or before the **17th of November 2023**. A copy of the application should be sealed in an envelope and submitted to **CS-SUNN's office at Plot 203 Cadastral Zone B02, Off Oladipo Diya Way (Beside Coded Apartment)**.

Please address correspondence to:

**The Executive Secretary,
Civil Society Scaling-up Nutrition in Nigeria (CS-SUNN)
Plot 203 Cadastral Zone B02, Off Oladipo Diya Way (Beside Coded Suites), Durumi
District, Abuja**

Successful consultants will be contacted for a formal meeting