

Terms of Reference (ToR) / Request for Proposals (RFP) – External Audit Services for the Africa Albinism Network (AAN)

1. Background

The Africa Albinism Network (AAN) is a small but growing international non-governmental organization (INGO) established in 2021. AAN works to advance, through human rights advocacy, the dignity, rights, and welfare of persons with albinism in Africa and their family members.

AAN is currently registered in Mauritius and is expanding its operational presence with registration in Botswana. The organization works with institutional donors, regional partners, and a fiscal sponsorship arrangement with a US entity. The organization currently has a team of 7 personnel, manages a portfolio of 7-12 institutional grants, and has 2025 estimated expenditures of 373,000 USD with a budget for 2026 of 923,000 USD.

AAN invites qualified audit firms to submit proposals for the provision of external audit services beginning with the audit of the 2025 financial year.

2. Purpose of the Engagement

The purpose of this engagement is to appoint an independent external audit firm to:

- Conduct the statutory audit of AAN's financial statements for the year ending 2025, and subsequent years;
- Meet audit requirements of donor-funded grants, as applicable;
- Provide recommendations for strengthening internal financial controls and systems;
- Support good governance, accountability, and financial transparency.

3. Scope of Work

The selected audit firm will be expected to meet the following deliverables:

3.1. Statutory Audit

Conduct a full-scope statutory audit of AAN's financial statements for 2025 (and annually thereafter), including review of:

- AAN books of account and financial records;
- Bank account held in Mauritius;
- Transactions and reporting related to the fiscal sponsorship arrangement with Under the Same Sun (2 US legal entities and 3 bank accounts/currencies);
- Additional registration structure and bank accounts established in Botswana beginning in 2026.

3.2. Donor and Grant Compliance

Where required, undertake audits or agreed-upon procedures related to specific institutional grants and donor requirements.

3.3. Management and Internal Controls

Provide:

- A management letter identifying findings, risks, and recommendations;
- Advice on strengthening financial controls, accounting systems, and compliance practices.

3.4. Optional Additional Review (2027)

Indicate whether the firm is also able to independently review and give feedback/suggestions into:

- Governance documents,
- Bylaws,
- Accounting and financial procedures manuals,
- Related organizational policies.

This optional review is tentatively anticipated for early 2027.

4. Required Qualifications and Selection Criteria

Interested firms should demonstrate the following:

4.1. Technical and Professional Qualifications

- Experience auditing international NGOs and donor-funded organizations;
- Experience working across multiple African jurisdictions;

- Strong understanding of fund accounting and institutional donor compliance;
- Ability to manage audit efficiently in a multi-country, multi-currency, and multi-grant context;
- Familiarity with fiscal sponsorship arrangements and cross-border nonprofit financial structures.

4.2. Standards and Regulatory Compliance

- Adherence to International Standards on Auditing (ISA);
- Knowledge and application of International Financial Reporting Standards (IFRS);
- Understanding of regional and national accounting and audit requirements in Africa;
- Appropriate professional accreditation, licensure, and regulatory compliance in relevant jurisdictions, particularly Mauritius and Botswana.

4.3. Operational Capacity

- Ability to work effectively in a digital and fully remote environment;
- Capacity to meet agreed timelines and reporting deadlines;
- Ability to provide services spanning multiple jurisdictions.

4.4. Professional Standards

Demonstrated commitment to:

- Ethics,
- Independence,
- Objectivity,
- Confidentiality,
- Professionalism and responsiveness.

4.5. References

Strong references from comparable regional or international nonprofit clients operating across Africa.

5. Proposal Requirements

Interested firms should submit:

5.1. Technical Proposal

Including:

- Understanding of the assignment;
- Proposed audit methodology and approach;
- Relevant experience and qualifications;
- Team composition and CVs / Bios of key personnel;
- Experience with NGOs, donor-funded projects, and African regional organizations;
- Proposed timeline.

5.2. Commercial Proposal

Including:

- Detailed fee structure;
- Any additional costs or disbursements;
- Pricing assumptions.

5.3. Supporting Documentation

Including:

- Professional registration and licensing information;
- Company profile;
- At least three references from similar assignments, including contact information.

6. Proposed Selection Process and Timeline

Activity	Timeline
Prepare and finalize ToR	By May 31, 2026
Advertise RFP and notify firms	By June 30, 2026
Receive proposals and references	By July 31, 2026
Evaluation committee interviews and assessment	By August 31, 2026
Verification of registration, licensure, and independence	By September 15, 2026
Recommendation and Board approval	By September 30, 2026
Signing of Letter of Engagement	By October 15, 2026
Audit work for FY2025 and delivery of the management letter	Ideally completed before December 31, 2026

7. Submission Information

Interested firms should submit proposals electronically in PDF format **by July 31, 2026, to info@africanbinismnetwork.org** .

Only firms selected for an interview will be contacted. We expect to conduct interviews in August 2026.

8. Rights Reserved

AAN reserves the right to:

- Accept or reject any proposal;
- Request additional information;
- Cancel or modify the process at any stage;
- Negotiate scope and fees with shortlisted firms prior to appointment.