



Transforming natural resource management  
Empowering communities  
Transformer la gestion des ressources naturelles  
Renforcer le pouvoir d’agir des communautés

## **Recruitment of an External Auditor in Uganda**

### **Financial Audit of the Global Environment Facility (GEF) project “Global opportunities for the long-term development of the ASGM sector in Uganda – planetGOLD Uganda”**

**Financed by:** United Nations Environment Programme (UNEP)

#### **I. Context:**

##### **About IMPACT**

IMPACT transforms how natural resources are managed where security and human rights are at risk. We investigate and develop approaches for natural resources management to improve security, development, and equality. An independent non-profit, IMPACT collaborates with local partners for lasting change.

IMPACT has worked in Uganda since 2015 where it implements projects to improve governance in the artisanal gold mining sector. To find out more: [www.impacttransform.org](http://www.impacttransform.org)

##### **About planetGOLD Uganda**

The planetGOLD Uganda project is funded by the Global Environment Facility (GEF) and implemented by the UN Environment Programme (UNEP). In Uganda, IMPACT is the executing agency, in partnership with Uganda’s National Environment Management Authority (NEMA) and the country’s Directorate of Geological Survey and Mines (DGSM).

The project will work together with local communities to reduce the use of mercury in artisanal and small-scale gold mining—the world’s largest source of anthropogenic emissions of mercury pollution— while improving the health and lives of local mining communities. The Ugandan project is part of a global program similarly implemented in 23 countries. Learn more: <https://www.planetgold.org/uganda>

Within this context, IMPACT wishes to use the services of an audit firm to audit the annual financial statements of the project as stipulated in the project agreement. The audit should be carried out in accordance with international auditing standards issued by the International Auditing and Assurance Standards Board (IAASB). The audit must be carried out by an external, independent, and qualified auditor.

#### **II. Objective:**

The objective is to audit the financial report for the period **2023-01-01 to 2023-12-31** as submitted to the United Nations Environment Program (UNEP) and to express an audit opinion in accordance with international auditing standards on whether the financial reporting of IMPACT complies with the relevant



requirements and instructions of UNEP on financial information, as stipulated in the agreement, including annexes.

IMPACT Transforming Natural Resource Management wishes to emphasize the importance that the auditor, as part of his engagement, verifies that the financial statements have been produced in accordance with the conditions stipulated in the project agreement

### **III. Scope of Services :**

The services expected from the audit firm include, but are not limited to:

- Review of the annual financial statements for the fiscal year covering the period from **2023-01-01 to 2023-12-31**.
- Review of the company's accounting procedures and policies.
- Assessment of internal controls in place and financial risks.
- Preparation and presentation of detailed audit reports directly linked to planetGOLD Uganda, including recommendations for process improvement.

### **IV. Required profile:**

The local audit firm should have the following qualifications:

- Proven experience of audits of development projects, implemented by NGOs with international funding. Preferably on similar community development type projects and/or under United Nations funding.
- In-depth knowledge of international accounting standards and local tax laws.
- A team of competent and certified auditors.
- Strong references from previous clients.

### **V. Expected Deliverables:**

- Audit reports for each financial year examined.
- Detailed recommendations to improve accounting and financial processes.
- Presentation of audit results to the management of the Organization.

### **VI. Duration and Frequency of Services:**

The duration of the contract will be **two (2) months**, with the possibility of renewal according to the needs of the Organization. Audit services will be provided on an annual basis for the fiscal years covering the calendar period from **2023-01-01 to 2023-12-31**.

The Audit Reports for each financial year examined must be submitted by **July 15, 2024**.

### **VII. Selection Process:**

Interested audit firms are invited to submit their proposals before the deadline. Selection criteria will include experience, quality of services offered, cost and references.



**VIII. Confidentiality:**

All information provided as part of this recruitment process is strictly confidential and must not be disclosed to any third party without prior authorization.

**IX. Modification of the Terms:**

IMPACT reserves the right to modify these Terms of Reference at any time if necessary, and will notify the relevant audit firms of any change.

These terms of reference are provided for guidance only and may be adapted according to our specific needs.

**X. Submission of files**

Please send applications to [jobs@impacttransform.org](mailto:jobs@impacttransform.org)

In the subject line, please include: the name of the firm along with “National audit firm” accompanied by the following documents:

- Technical proposition.
- Financial proposal.

Only shortlisted candidates will be contacted. No emails, WhatsApp messaging, phone calls or walk-ins please.

The deadline for submitting applications is **May 15, 2024**.

***Applications not meeting the above requirements will be automatically eliminated. IMPACT has a zero-tolerance policy regarding sexual exploitation, abuse and harassment.***

