



Clinton Health Access Initiative (CHAI)  
383 Dorchester Avenue, Suite 400 | Boston, MA 02127 | USA

## Terms of Reference (TOR)

Audit and Assurance services for Statutory Financial Statement audit for the years 2024-2026

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### **Background**

The Clinton Health Access Initiative, Inc. (CHAI) is a global health organization committed to saving lives and reducing the burden of disease in low-and middle-income countries, while strengthening the capabilities of governments and the private sector in those countries to create and sustain high-quality health systems that can succeed without our assistance. For more information, please visit: <http://www.clintonhealthaccess.org>

In 2007, CHAI began work in Cameroon with a focus on improving access to HIV diagnosis, care, and treatment. Since then, the partnership between Cameroon's MOH and CHAI has evolved from being HIV to a wide range of cross cutting health system challenges. CHAI has since supported the MOH in strengthening health financing, developing a universal health coverage scheme, supply chain management, and provided technical assistance across various vertical programs including HIV, EPI, MNCH, sexual and reproductive health, malaria, cancer and more recently Covid 19 diagnosis.

### **Call for Audit and Assurance Service**

In compliance with statutory requirements, CHAI Cameroon invites competent firms to submit their proposals to carry out an external audit for the financial years ending 31 December 2024 to 31 December 2026.

### **The objective of this Audit**

The objective of the external audit is to express an independent professional opinion on the financial statements based on their audit conducted in accordance with ISAs (International Standards on Auditing) and the OHADA Accounting system for non-profit entities (EBNL) as released in March 2023 and effective from 1/1/2024 by the OHADA Organization.

### **Clinton Health Access Initiative (CHAI)**

HS Jean Paul II Boulevard, Tsinga Sous-Prefecture Yaoundé, Tel: +237650828451,  
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## **Scope of the Audit**

The audit will be carried out in accordance with the standards specified above and will include such tests and verification procedures as the auditors consider necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- a) Confirm that the Financial Statements have been prepared in accordance with OHADA accounting system for non-profit entities (EBNL) and give a true and fair view of the financial position of the entity as at the end of the financial year;
- b) Confirm that all the various reporting requirements of the OHADA accounting system for non-profit entities (EBNL) has been met
- c) Confirm the CHAI Cameroon is fully compliant with all fiscal requirements in the DRC
- d) Carry out tests of transactions as are necessary, in order to obtain an understanding of the accounting system, to assess its adequacy as a basis for the preparation of the financial statements and to establish whether adequate records have been maintained as required by the finance manual and policies;
- e) Confirm that although responsibility for preventing irregularity and fraud remains with the management team, the audit has been planned so as to have a reasonable expectation of detecting material misstatements in the financial statements;
- f) Confirm that funds have been used in accordance with the applicable rules of the concerned donors, with due attention to economy and efficiency, and that they have only been used for the purposes for which they were intended for and in accordance with the conditions under which the funding was provided; and
- g) Confirm that all necessary supporting documents, records and accounts have been kept in respect of all activities. Clear linkages should exist between the books of accounts and the financial statements presented.

The above-defined scope does not in any way restrict the audit procedures or the techniques that the auditor may wish to use in forming an opinion on the Financial Statements being audited.

You won't be required to do any special reporting beyond statutory audits. We can discuss separately if such obligations come up.

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## **Financial Statements**

The Financial Statements to be audited, include:

- A Statement of income and expenditure;
- A Statement of financial position;
- A Statement of changes in fund balance;
- A Statement of cash flows; and
- The accounting policies adopted and explanatory notes.

## **Deliverables**

- 1) The auditor is expected to present an opinion on the Financial Statements prepared by the management team and a management letter.
- 2) Affirms that the financial statements comply with all fiscal requirements in Cameroon
- 3) Affirms that the Donor register complies with OHADA requirements
- 4) Affirms that the Asset register Complies with OHADA requirements
- 5) Affirms that the annual management and activity reports prepared by Management team are compliant with OHADA requirements
- 6) Confirm that all other statutory requirements of the OHADA legislation have been met

## **Auditor's Qualification and Experience**

The audit will be conducted by a firm registered in Cameroon and having accountants with internationally recognized professional qualifications and knowledge of OHADA accounting system for non-profit entities (EBNL)

The firm must have expertise in the non-for-profit sector and organization of our size. In addition, the audit team will have appropriate experience with audits of external aid operations financed by the donors. Innovative and technology-oriented firms offering additional added-value to the audit will be particularly appreciated.

The auditing firm and auditors should be independent from all aspects of management or financial interests of the organization.

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Application: Interested firms should submit the following by email to [chaicameroonprocurement@clintonhealthaccess.org](mailto:chaicameroonprocurement@clintonhealthaccess.org) with External Audit services in the subject line.

**Technical Proposal:**

The expression of interest should respond to the TORs and clearly demonstrate a solid understanding and ability to deliver the requirements of the assignment. Suitability for the assignment (e.g. institutional capacity and expertise including at least three examples of past relevant experience of similar assignments that have been delivered on time and to the satisfaction of the client and CVs of key personnel highlighting previous relevant work and level of seniority); Experience in working with donor funded programs; and Outline of the methodology that will be used to execute the assignment. Statutory documents including registration, practicing license, Tax compliance, VAT certificate, Bank attestation should be included in the application.

**Financial proposal:**

The Financial proposal should include a breakdown of fees and project related expenses. The auditor's financial proposal shall therefore include all costs for fee and staff related expenses inclusive of VAT and any other taxes applicable.

**Proposal Submission Deadline: 26<sup>th</sup> August 2024**

Only shortlisted applicants will be contacted for an interview, presentation of the proposal and discussions on audit methodology.