Terms of Reference (ToR) for the External Auditors

# Background:

**ABOUT WAKE UP AND SUPPORT OTHERS ORGANISATION (WASO)**

WASO is a Non-profit and Non-Governmental Organization (NGO) that primarily focuses on Key and Vulnerable Populations’ (KVPs) rights to access health services, education, and economic opportunities. The commitment of the organization is to promote, support and advocate for KVP to ensure they access the services irrespective of gender, age, and other whatsoever status.

WASO headquarters is located at Tandika Mango ward in Temeke, Dar Es Salaam, Tanzania. Initially the organization started operations as Community Based Organization (CBO) in 2009; thereafter in 2015 it got registered to operate in Tanzania Mainland as a Non-Governmental Organization (registration No. ooNGO/oooo7773) under NGO ACT of 2002.

**CURRENT STATUS AND PAST ACHIEVEMENTS**

Currently**,** from October 2021 to date, WASO has been implementing “Epic project” under USAID funds following an agreement with the FHI360to strategically work in collaboration with the Council Health Management Teams (CHMT) of Temeke municipality, Community Health Providers (CHPs) and Peer Educators (PEs) to improve the lives of Key and Vulnerable Populations (KVP) by providing continuum HIV care to the KVP in Facilities and in the communities of the municipality. The project was implemented in Temeke district in eight (8) wards that include Kilungure, Keko, Kibondemaji, Mbagala Kuu, Toangoma, Mibulani, Kijichi, and kurasini.

Also, WASO continued to implement the project with the community in addition to the health facilities of Temeke Municipal. These included Roundtable, Temeke hospital, Kekomwanga dispensary, Keko prison dispensary, Mbagalakuu health center,Kichemchem dispensary, Kijichi dispensary, Toangoma dispensary and Charambe dispensary health facilities. Moreover, Peer Educators and Health Care Providers (HCPs) were the cadres used to deliver required project services of HIV Testing Services (HTs), Family Planning (FP), Tuberculosis (TB), Gender Based Violence (GBV), EPOA, Linkage to ART, Community ART, and Sexually Transmitted Infections (STI).

From October 1, 2023 - September 30, 2024, WASO achieved the following program performance results

* Provided HIV prevention services to 8,666 KPs, which accounts to 115% of the annual target. They also provided HIV prevention services to 4,536 other PPs, which is 120% of the annual target. The beneficiaries were reached through individual and/or small group-level HIV prevention interventions.
* Conducted HIV testing to 8,866 out of the target of 6,476 key and vulnerable populations (KVP), equivalent to 137% of the annual targets, whereby 385 recipients of care (RoC) tested positive and 369 were linked to care and treatment services.
* Rolled out online outreach services and the use of *Jicheki* online reservation application (ORA) to KPs in Temeke DC. KP peer educators (PEs) identified and utilized social media platforms including WhatsApp, Facebook, Telegram, X, and Instagram, also Tinder, Badoo and Grinder to create demand where RoC booked for prevention and treatment services. This initiative expanded the reach for a larger number of KP to attend community outreaches.

During the period of October 1, 2022 - September 30, 2023, WASO as achieved the following Program Performance results listed below:

* Provided HIV prevention services to 5,610/5,295 members of Key vulnerable populations (KVP), which is 106% of the annual target. Of these KVP, 3,889 were female at risk ers (FEMAL AT RISK) and 1,721 were men at risk (MEN AT RISK). The beneficiaries were reached through individual and/or small group-level HIV prevention interventions (KP\_PREV).
* Conducted HIV testing of 3904/3699 key and vulnerable populations (KVPs), equivalent to 106% of annual targets. 1,982 were FEMAL AT RISK, 1270 were MEN AT RISK, 29 were children of FEMALE AT RISK (CFEMAL AT RISK), 282 were Partner of FEMALE AT RISK (FEMALE AT RISK) and 341 were other priority populations (PP).
  + Out of 3904 tested clients, 405 were positive cases which is 101% of the annual target (189 FEMAL AT RISK,165 MEN AT RISK,16 Partner of FEMALE AT RISK, 2 children of FEMALE AT RISK, and 33 other PP).
  + Out of 405 positive cases identified, 385 clients were linked to care and treatment services which are 95% of annual target.
* Reached and initiated 1943/1982 (98% of annual target) on pre-exposure prophylaxis (PrEP) (1,363FEMALE AT RISK and 580 MEN AT RISK) to prevent HIV infection (PrEP NEW).
* Tested 1,301 KVP (664 FEMALE AT RISK and 637 MEN AT RISK) through index testing and social network Strategy (SNS)
* Reached 952 total community antiretroviral therapy (ART) clients, of whom 898 are from the general population (GP) and 54 are KVP (39 FEMALE AT RISK and 15 MEN AT RISK).

From the period of December 06, 2022 – December 11, 2024, WASO subcontracted to PEPFAR Ambassador’s Fund for HIV/AIDS Relief (AFHR) in Korogwe Tanga. WASO conduct demand creation in the period of 06, December – December 05,2023 and provide escorted referral for HIV testing in the work plan and has achieved the following Program Performance results listed below:

* Provided HIV prevention services to 693/695 members of key and vulnerable populations (KVP), which is 100% of the annual target. Of these KVP, 410 were female at risk and 283 were men at risk. The beneficiaries were reached as individual and/or small group-level HIV prevention education and condom. And

In the period of 11, December 2023 – December 11,2024 WASO implement **Tujaliane Project** to address structural barriers to accessing HIV services, (Stigma and discrimination, violence) address HIV stigma and discrimination at the community level and address harmful gender norms at the community level in the work plan and has achieved the Program Performance results of One hundred and seven (107) GBV cases were reported whereby twenty-two (22) cases were referred to Police gender desk, seventeen (17) cases were referred to health facilities for HIV testing services and sixty-eight (68) were referred to the community leaders. Of those, women at high risk were fifty-seven (57), men at high risk were eighteen (18), while other Vulnerable Populations were ten (10) truck drivers and twenty-two (22) food vendors (*mamalishe*).

From the period of January 1, 2023 – December 31, 2024, WASO was sub granted by UHAI organization to support social enterprises project (SE) in Korogwe Tanga. Under the SE WASO has managed to established beauty and cosmetology vocation training academy.

Moreover, from November 2020 to September 2021 WASO was sub-granted to Family Health International (FHI360) to implement USAID funded HIV intervention program for Key vulnerable populations through the Key vulnerable population Investment Fund (KPIF). The project covered two municipalities of Temeke and Kigamboni of Dar Es Salaam by implementing the following activities: Demand Creation for HIV testing and Pre-Exposure Prophylaxis (PrEP), linkage to CTC for those tested HIV positive, Tracing the lost to follow-up individuals who dropped from using Anti-Retroviral Treatment (ART), Gender Based Violence (GBV) prevention and response whereby beneficiaries are educated on how to identify, prevent and control GBV determinants and confirmed cases. The GBV survivors are mainly linked to the Police Gender Desk and other community and social authorities. In this project WASO conducts Condom promotion and distribution, capacity building training to Peer Educators (PE) etc.

The annual target for demand creation for Female at risk and Men at risk was six thousand four hundred twenty-eight (6,428) and eight hundred seventy-seven (877) respectively. The annual achievements for demand creation were one thousand six hundred and eight (1,608) and nine hundred seventy-nine (979) for FEMALE AT RISK and MEN AT RISK respectively.

Therefore, as a result of demand generating for HIV services, a total one hundred eighty-eight (188) tested positive for HIV out of the targeted three hundred ninety-one (391) Key vulnerable populations. One hundred fifty-six (156) were successfully linked to CTC. The annual positive and linkage targets for MEN AT RISK were achieved beyond a hundred percent.

With regard to achievements on collaborating with stakeholders**,** WASO has been closely working with national to international organisations, also all government structures from the grass root in the community to the national levels. For example, TACAIDS, NACP, PSI, PEPFAR, USAID, UNAIDS, Police Gender desk, Community leaders (i.e.WEO etc), public and private health facilities particularly the district hospitals of Temeke and Kigamboni, MOH (through municipal technical departments) have always identified and involved WASO in their programming processes. Similarly, WASO has always participated in PEPFAR quarterly and annual planning meetings.

# Objective of the Audit:

The objective of the audit is to prepare financial statement report for Financial Year 2024.

# Deliverables:

1. Statutory Audit Report and Comprehensive Report
2. Management Letter including

* Comments and observations on the accounting records, procedures, systems, and controls that were examined during the course of the audit.
* Identification of specific deficiencies and are as of weakness in systems and controls with recommendations for improvement.
* Implementation status of recommendations from previous period audit reports.
* Potential matters that might have a significant impact on the sustainability of the organization.

We expect to have an opening and closing meeting with the licensed audit expert who will lead this work for our organization. (S) He also should be deeply involved during the audit and available for consultation on more complex accounting and financial issues.

# Requirements for successful candidates:

* The audit will be conducted by a firm of accountants with internationally and locally recognized professional qualifications
* The firm must have expertise in the non-for-profit sector and organizations of our size.
* The audit team should be fluent in English (our working language), ability to speak French being an asset. It shall also be mindful of working in a multicultural environment.
* Innovative and technology-oriented firms offering additional added-value to the audit will be particularly appreciated.
* The auditing firm and auditors should be independent. Being independent means that the auditors must not have been involved in keeping the accounting records of CHS Alliance and must not be personally connected to CHS Alliance.
* The team & licensed audit expert in charge should also be available throughout the year for the preparation & planning of a successful audit as well as occasional discussions on financial matters related to our audit process.

# Key Contacts:

The Finance Manager Janeth Senga email:[jntsenga@yahoo.co.uk](mailto:jntsenga@yahoo.co.uk) and Assistant Accountant are responsible for preparing the audit information to assist the auditor. They are available throughout the audit process.

The audit usually takes place at our Offices Tandika Mango near Yeshua Secondary. Other staff members can be consulted for interviews as needed (Executive Director, HR Manager, Finance officer, etc…), on site or remotely.

The audit expert in charge & his/her team must present the Audit Report, Comprehensive Report and Management letter to the Finance during a formal meeting at the end of the audit and filling of audit report.

# Audit Fees:

In your proposal please be specific on the volume and level of interaction we can expect from your firm for your quoted price.

Please include an estimated breakdown of the time requested by your team to complete the audit as follows:

|  |  |
| --- | --- |
| **Personnel** | **Hours** |
| Partner |  |
| Manager |  |
| Supervisory staff |  |
| Junior staff |  |
| **Total** |  |

A presentation of the audit team should be included into the proposal as well.

Also specify what is included within your audit fees. If applicable, disclose any additional fees/rate associated with consultation or advice provided during the year on the proper accounting treatment of unusual events.

# Bid process &timeline:

Proposals should be submitted not later than **28thJanuary 2025, 4:00 pm through email:** **info@waso.or.tz** with an estimated amount of the annual audit fees.

## Evaluation of proposals:

Proposals will be evaluated in accordance with the criteria listed below. Award will be made to the responsive, responsible contractor who complies with the requirements and scores the highest total on the evaluation criteria as it pertains to the overall needs of CHS Alliance.

* Relevant experience as per criteria from the “Requirements for successful candidates “section

(in particular non-for profit experience in small-medium size organizations) 50%

* Added value offered by your firm, including innovation &technology-oriented company 20%
* Cost 20%
* Quality and completeness of the proposal with clear understanding of our activities 10%

The ***Wake Up and Support others Organization (WASO)*** finance team will be happy to answer any questions you might have on this ToR and our request for proposal (RFP) Email: [shanery.ponera@gmail.com](mailto:shanery.ponera@gmail.com) and by phone 0652 614 705. We will dedicate the time needed to find the appropriate candidates, so feel free to contact us.