



ZAMBIA CIVIC EDUCATION ASSOCIATION (ZCEA)

INVITATION TO TENDER FOR PROVISION OF EXTERNAL AUDIT SERVICES

Terms of Reference: ZCEA/AUD/2025–2028

1. Background

The **Zambia Civic Education Association (ZCEA)** is a non-governmental, not for profit human rights organisation that promotes and protects children's rights through advocacy and civic education for the children's wellbeing. ZCEA envisions a society in which all people enjoy fundamental human rights, justice and human dignity.

To enhance financial accountability and ensure compliance with international donor requirements, ZCEA invites qualified and independent audit firms to submit proposals for the provision of external services for the period 2026 to 2028.

2. Purpose and Objectives of the Audit Services

The objective of the external audit is to enable the auditor to express a professional, independent opinion on ZCEA's financial statements and the use of donor funds during the audit period, and to assess compliance with:

- International Standards on Auditing (ISAs) issued by IFAC.
- EU Commission's Practical Guide to Contract Procedures (PRAG) requirements for grant-funded project.

Expected Deliverables:

- Audited Financial Statements and Audit Report for each financial year;
- The management letter outlining the factual findings of the period audited.

Verification of expenditure in accordance with donor contracts per project.

- Confirmation of the existence and proper use of assets and funds

3. The scope of works shall:

3.1 cover ZCEA's consolidated financial statements and donor-funded projects for the years 2025, 2026, 2027, and 2028.

3.2 Include a fund specific verification of the donor funded projects, including compliance with respective grant agreements.

3.3 The audits should be carried out in accordance with International Standards of Auditing (ISAs).

3.4 Sufficient appropriate audit evidence should be gathered to substantiate in all material respects the accuracy of the accounting records.

3.5 The audit report of the auditors should state if the audit was not in conformity with any of the above standards.

3.6 Verify that:

- o All funds received were used for their intended purposes.
- o Expenditure is supported by valid documentation and conforms to the approved budget.
- o Procurement procedures comply with donor and ZCEA regulations.
- o Financial management systems are adequate for accurate reporting and internal control.
- Ensure that the auditor's opinion conforms with ISAs and that the report specifies any deviations.

4. Required Qualifications and Experience

Eligible audit firms must meet the following criteria:

4.1 Be independent of ZCEA and its Board, management, or donors.

4.2 Be licensed by the Zambia Institute of Chartered Accountants (ZiCA) with a valid practicing certificate.

4.3 Have proven experience auditing EU, BMZ, or UN funded projects or other international donor funded Programmes.

4.4 Operated as a registered firm for at least five (5) years.

4.5 Audit Partner: At least 10 years of professional experience in external audits, including donor-funded assignments.

4.6 Audit Manager: Certified ACCA, CA Zambia, or CIMA with at least 5 years' experience managing similar audits.

4.7 Auditor Senior/Team Members: Minimum of 3 years of professional experience in auditing NGOs or development cooperation projects.

5. Proposal submission Requirements

Interested firms should submit the following documentation:

1. **Company Profile** detailing ownership, legal status, and structure.
2. **Valid ZiCA License and Tax Compliance Certificate.**
3. CVs of the audit team composition, lead Partner on the assignment and tasks for each on the assignment.
4. **Technical Proposal**, including:
 - o Understanding of the assignment and proposed methodology.
 - o Composition of the audit team and roles.
 - o Work plan and proposed timelines.
5. **Financial Proposal**, clearly stating all fees and taxes (in Zambian Kwacha).
6. **Evidence of Experience**, including reference letters or contact details of at least **three similar assignments** (preferably EU, BMZ/Bengo, or other international donors).
7. **Signed Declaration of Independence and Absence of Conflict of Interest.**

Incomplete applications or those submitted after the deadline will be disqualified

7. Evaluation Criteria

Proposals will be evaluated based on:

- Relevant experience with EU/BMZ-funded audits (30%);
- Technical approach and audit methodology (25%);
- Qualifications and experience of key personnel (25%);
- Financial proposal (value-for-money) (20%).

ZCEA reserves the right to conduct interviews or clarification meetings with shortlisted firms.

8. Submission Details

All applications should be clearly labelled “**PROVISION OF EXTERNAL AUDIT SERVICES – ZCEA**” and submitted via email by close of business on Friday 21st November, 2025 at 17:00 hours Zambian time.

The Executive Director

Zambia Civic Education Association (ZCEA)

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