



## **NAGURU TEENAGE CENTRE - TERMS OF REFERENCE (TOR)**

Naguru Teenage Centre (NTC) has worked in the field of adolescent sexual and reproductive health and rights (ASRHR) for almost 3 decades, implementing a youth friendly responsive model of ASRHR services. Established in 1994, NTC is a pioneer adolescent health program in Uganda established to provide “Youth Friendly Responsive” ASRHR services and information, primarily targeting young people 10-24 years old.

Naguru Teenage Centre seeks to engage an audit firm to provide audit services for a period of three years with annual statutory audits done at the end of each financial year running from July to June effective July 2023.

The objective of the audit is to obtain reasonable assurance about whether financial statements of Naguru Teenage Center are free from material misstatement whether due to fraud or error and to issue an auditor’s report that includes an opinion. The audit should be conducted in accordance with International Standards on Auditing.

### **Terms of Reference(TOR)**

Terms of Reference (TOR) describe the service level required for the audit firm to deliver a practical and actionable output. The scope of work shall cover, but may not be limited to the following aspects;

1. Identify and assess the risks of material misstatement of NTC’s financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for opinion.
2. Obtain an understanding of internal controls relevant to the audit and design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation’s internal control.
3. Review NTC’s internal control structure in order to determine whether management has put in place satisfactory controls aimed at preventing, detecting, reducing or eliminating errors and irregularities and report on any significant internal control deficiencies and material weaknesses.

4. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Test compliance with the terms of the agreements with the various donors and applicable laws and regulations as part of obtaining reasonable assurance about whether the financial statements are free of material misstatements and report on any identified material instances of non-compliance.
7. Express an opinion whether NTC's financial statements show a true and fair view and are prepared in all material respects, in accordance with applicable financial reporting framework, applicable laws and donor regulations.

NTC shall provide the auditor with access to all books and records as shall be requested.

**Key Deliverables**

1. Financial audited report including Auditor's opinion
2. A management letter
3. Three bound copies of signed accounts all in original form and a soft copy

Interested firms should submit both Technical and Financial proposals to [recruitment@ntihc.or.ug](mailto:recruitment@ntihc.or.ug) by 15<sup>th</sup> June 2024. All proposals should be addressed to The Executive Director, Naguru Teenage Centre. Applicants should be ready to start work by 1st August 2024.