NORSAAC LBG

Call for Proposals

External Audit Services, Financial Years 2026–2030

1. Background

NORSAAC is a Ghanaian Non-Governmental Organization (registered as a Company Limited by Guarantee) established in 2002 and headquartered in Tamale, Northern Ghana. NORSAAC is a leading community engagement, human rights and policy influencing organization, working to empower women, youth, children and other marginalized groups to claim and exercise their rights. The organization's programme areas include sexual and reproductive health, social protection, economic empowerment, education peace and stable communities.

NORSAAC hereby invites qualified, reputable and duly registered audit firms to submit proposals to provide external audit services for a period of five (5) years, covering the financial years **2026–2030** (subject to annual re-appointment based on Level of Efforts (LoEs).

The purpose of this audit assignment is to review and verify NORSAAC's financial statements (prepared in accordance with International Public Sector Accounting Standards, IPSAS), assess the effectiveness of internal control systems, and ensure full compliance with donor requirements, the Companies Act, 2019 (Act 992), the Ghana Revenue Authority (GRA), and other applicable national regulatory standards.

2. Objectives of the Audit

The external audit aims to:

a) Assess compliance with donor requirements and internal financial policies.

b) Evaluate the adequacy and effectiveness of internal control systems.

c) Confirm that funds and resources were used for their intended purposes.

d) Assess compliance with statutory obligations, including tax, SSNIT/pension, and other regulatory requirements under Ghanaian law.

e) Provide an independent auditor's opinion on NORSAAC's financial statements, in accordance with International Standards on Auditing (ISA).

3. Scope of Work

The selected external audit firm will be required to:

a) Review NORSAAC's annual financial statements, prepared in accordance with IPSAS, for the years stated above.

b) Examine supporting documents such as bank statements, ledgers, vouchers, contracts, payroll, accounting system records and any financial document that can support completion of the audit.

c) Review compliance with donor agreements and statutory requirements, including withholding tax, PAYE, SSNIT/pension contributions and other Ghana Revenue Authority (GRA) obligations.

d) Where applicable, review a sample of sub-grantee/implementing partner financial reports and supporting documentation.

e) Assess procurement procedures, asset management, internal controls and financial management systems.

f) Prepare and submit a comprehensive management letter detailing findings, observations and recommendations.

g) Present the final audit report to NORSAAC's Management and Board of Directors.

4. Expected Deliverables

For each financial year audited, the firm shall submit:

a) Audited financial statements accompanied by an independent auditor's opinion.

b) A management letter outlining audit findings and recommendations.

c) A compliance review report (where required).

d) An exit meeting and presentation of audit findings to Management and the Board.

e) A follow-up schedule tracking Management's response to, and resolution of, prior-year audit findings.

5. Duration & Timeline

5.1 Assignment Duration

The audit engagement covers five (5) financial years: 2026, 2027, 2028, 2029 and 2030.

a) Annual audits shall tentatively commence in March or earlier, of the subsequent year.

b) Each audit must be completed and the final report submitted no later than 30th April of the same year.

c) In accordance with Section 139 of the Companies Act, 2019 (Act 992), the appointment shall be confirmed annually at NORSAAC's Annual Board of Trustees meeting, continuation in each subsequent year is subject to satisfactory performance and re-appointment.

d) To preserve independence over the five-year term, the audit engagement partner (though not necessarily the firm) shall be rotated at least once within the period, consistent with ICAG/IESBA independence requirements.

5.2 Call for Proposals Timeline

Milestone	Date
Issue of this Call for Proposals	8th September 2026
Deadline for clarification questions	14th September 2026
Submission deadline	24th September 2026
Notification of shortlisted firms	9th October 2026
Contract signing / engagement start	30th October2026

6. Eligibility Criteria

Interested audit firms must:

a) Be legally registered in Ghana and hold a current, valid practicing certificate/firm license from the Institute of Chartered Accountants, Ghana (ICAG).

b) Demonstrate proven experience in auditing NGOs and/or donor-funded projects.

c) Demonstrate familiarity with International Standards on Auditing (ISA) and International Public Sector Accounting Standards (IPSAS).

d) Provide profiles and qualifications of key audit personnel, including their individual ICAG membership status.

e) Submit at least two (2) reference letters from previous clients, preferably NGOs or donor-funded organizations.

f) Hold current professional indemnity insurance.

g) Declare any actual or potential conflict of interest with NORSAAC, its Board, staff, or related/affiliated entities.

h) Demonstrate capacity to conduct fieldwork in areas where NORSAAC works especially Northern Ghana, including the head office.

7. Proposal Submission Requirements

Proposals must include:

a. Technical Proposal

Audit methodology and approach.

Work plan and audit timetable.

Staffing and team composition.

b. Financial Proposal

Detailed audit fees per year, quoted in Ghana Cedis (GHS), stating clearly whether fees are inclusive or exclusive of applicable taxes (VAT/NHIL/GETFund).

c. Supporting Documents

a) Firm registration and ICAG license/certificate.

b) CVs of key audit personnel.

c) At least two (2) sample audit reports are completed within the past three (3) years.

d) List of past organizations the firm audits

Proposals shall remain valid for a minimum of 90 days from the submission deadline and should be submitted in PDF/word format.

8. Evaluation Criteria

SN	Criteria	Scoring weight (%)
1	Relevant experience	25%
2	Technical approach and methodology	30%
3	Qualifications and expertise of audit personnel	20%
4	Cost competitiveness	15%
5	References and past performance	10%
	Total	**100%**

Note: eligibility criteria in Section 6 (including valid ICAG registration, professional indemnity insurance, and conflict-of-interest declaration) are assessed on a pass/fail basis as a pre-qualification step, prior to technical and financial scoring above.

9. Terms & Conditions

NORSAAC reserves the right to accept or reject any or all proposals, and to cancel this call for proposals at any time, without assigning any reason and without liability to affected firms.

All information shared with the selected firm in the course of the audit shall be treated as strictly confidential, in line with NORSAAC's data protection obligations and Ghana's Data Protection Act, 2012 (Act 843).

The selected firm and its personnel shall comply with NORSAAC's zero-tolerance policy on fraud, bribery and corruption, and shall not offer, give, solicit or accept any improper advantage in connection with this assignment or the resulting engagement.

10. Clarifications

Any request for clarification on this call for proposals should be submitted in writing to **recruitment@norsaac.org** no later than the date indicated in the timeline at Section 5.2. Responses will be shared with all firms that have indicated interest.

11. How to Apply

All proposals must be submitted no later than **24thSeptember 2026** via email to:

Email: **recruitment@norsaac.org**

Late submissions will not be accepted, and only proposals received by the deadline will be considered for review.

Please note that only shortlisted firms will be contacted, and office visits or direct contact regarding this call are not permitted.