



Bible Society of Kenya

REQUEST FOR PROPOSAL FOR THE PROVISION OF EXTERNAL AUDIT SERVICES TO BIBLE SOCIETY OF KENYA FOR THE FINANCIAL YEAR 2025

1. BACKGROUND:

1.1. About Bible Society of Kenya

Bible Society of Kenya is a non- denominational and non-sectarian organization that serves all Christians BSK was registered as a Society in 1970 under the Societies Act. Membership is open to Christians, churches, and corporate organizations.

For more information, visit our website: <https://biblesociety-kenya.org/>

1.2. Mandate

To share the Good News of Jesus Christ by translating, producing, distributing, and encouraging use of the Holy Scriptures.

1.3. Vision

A People transformed by use of Holy Scriptures.

1.4. Mission

To innovatively translate, publish, and advocate for the widest use of the Holy Scriptures.

1.5. BSK core values include:

- Christ-Centeredness
- Integrity
- Inclusiveness
- Stewardship
- Innovation
- Partnerships
- Efficiency

2. SCOPE OF WORK

Bible Society of Kenya invites submissions of proposals from duly approved, authorized and qualified audit firms to perform annual statutory audit (interim and final) of the organization for the financial year ending 31 December 2026. The contract is renewable for up to three (3) consecutive years, subject to satisfactory performance and successful completion of the assigned audit work.

2.1 The successful bidder will be required to perform the following types of external audits:

- Risk based audits (this includes, but are not limited to, audits on the Financial, Human Resource)
- Compliance audits
- Performance audits

2.2 The scope of external audit work entails testing and evaluating the adequacy and effectiveness of the organization's systems of internal control and to make recommendations

- a) Review the effectiveness and efficiency of the financial and human resource management process.
- b) Appraising the effectiveness and efficiency with which resources are employed and identifying opportunities to improve operating performance.
- c) Review the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information.
- d) Review the systems established by management to ensure compliance with those policies, laws, regulations and controls that could have a significant impact on operations and determine whether the organizations is in compliance with its financial, administrative and property management procedures and other relevant legislation that governs the organization.
- e) Ensure that the organization adheres to the corporate governance requirements as prescribed in the organization's internal rules and regulations.
- f) Reviewing operations or programs to ascertain whether the results are consistent with established objectives or goals and whether the operations or programs are being carried out as planned.
- g) All necessary supporting documents, records, and accounts have been kept in respect of the company's activities in accordance with the company's operations and finance manual.
- h) The Society's accounts have been prepared in accordance with consistently applied International Financial Reporting Standards (IFRS)
- i) The Society's has an internal control structure and other control systems to provide reasonable assurance that it is managing its resources in accordance with applicable laws, regulations, Society's policies and procedures.
- j) The Society has an established internal audit function. The appointed external auditors will be expected to collaborate with the internal auditor to ensure a coordinated and efficient audit process. This collaboration aims to enhance audit effectiveness, avoid duplication of efforts, and ensure comprehensive risk coverage.

2.3 Execution of audit assignments will be as follows:

- a) Assignments are to be performed in accordance with the International Standards on Auditing.
- b) The execution of each assignment shall be in accordance with the instructions the bidder will get from the client.

- c) In carrying out the work, the successful bidder must ensure their staffs maintain their objectivity by remaining independent of the activities they audit.

3 TECHNICAL REQUIREMENTS

- 3.1 Explanation of the approach to performing an external audit, including the audit methodology, nature, timing and extent of audit procedures to be performed;
- 3.2 Demonstration of experience and expertise of external auditing with non-governmental organizations;
- 3.3 Providing an activity plan (project plan) of actions to achieve the objectives of the external audit function, specifying budgeted hours, timelines and sequence for its audit procedure and level of staff to be assigned;
- 3.4 Incorporating CV's of the proposed professional staff of the core management team proposed for the engagement and the authorized representative submitting the proposal. Key information should include the position of the individual in the company, the role that the individual will have in the engagement, number of years' experience, all tertiary and professional qualifications, professional memberships, experience, and degree of responsibility held in various assignments during the last three (3) years.
- 3.5 Proof of experience in performing external audit services: list current and past clients where the bidder carried out external audit along with the name of the organization, contact person, designation, contact number, nature of the external audit service and length of the appointment for non-governmental organizations where you have rendered external audits services in the last three (3) years.
- 3.6 Firms Profile Clearly indicating:
 - a) Certificate of Incorporation/Partnership
 - b) Firms CR12/ CR13
 - c) Details of Partners - Reg. No., Name of Partners, Age, Qualification
 - d) Business Permit
 - e) Registration Certificates/Annual licenses from ICPAK
 - f) Tax PIN certificates of registration with Kenya Revenue Authority
 - g) Valid Tax Compliance Certificate from Kenya Revenue Authority
 - h) Contact Person(s)/Authorised signatories
 - i) Registered Address
 - j) Tel No./Fax No
 - k) Legal status of the Firm
 - l) Number of Qualified Staff:
 - m) Written declaration that the auditor has no conflicts of interest
 - n) Summary of the firm's quality assurance processes and whether the firm has undergone any external peer review.
 - o) List of Assignments handled in last 10 years
 - p) Organisational Chart (to be enclosed)

4 EVALUATION CRITERIA

- a) Proposals should make clear about the relevant skills, experience and capacity of the participant, in respect of this particular TOR

- b) Proposals must contain the details of the proposed approach to be adopted in order to deliver the service in accordance with the TOR
- c) Proposals should clearly indicate whether or not bid participants have the capacity to meet the requirements of the TOR

5 OUTPUT

- Audited Financial Statements
- Management letter to include a statement of audit findings and recommendations affecting the financial statements, internal control, accounting systems, legality of actions, and any other material matters.
- Auditor's Report

6 CONFIDENTIALITY

All bidders are required to acknowledge and uphold the strict confidentiality of all documents, records, and information reviewed or accessed during the course of the audit. The selected audit firm will be expected to sign a confidentiality agreement prior to commencement of the audit engagement.

7 SUBMISSIONS

The sealed tender documents containing “Expression of Interest” for External Audit Assignment should be submitted on or before **C.O.B 10th October 2025** to the:

**General Secretary
Bible Society of Kenya
P. O. Box 72983 – 00200
NAIROBI**

OR

**Hand delivered to
Bible House, Madaraka Estate, off Langata Road
Tel. +254 722205843/733410020/771234984**