

# TERMS OF REFERENCE

## Health Alliance for Digital Development & Action (HADDA)

### Project External Financial Audit

#### For the Period:

**23<sup>rd</sup> Sept 2021 to 31 December 2021**

### I. Background

HADDA is a programme to support Ministry of Health Somalia to apply and utilise digital development tools for the planning, management, and strengthening of health system in Somalia, to increase the capacity and quality of health service delivery and support robust evidence-based decision making in Somalia.

The role of KasmoDev is supporting the Ministry of Health to carry out the technical assessment and coordinate stakeholder engagement and consultation meetings with the aim to produce an Implementation Framework that will guide the implementation activities.

### II. The Assignment

KASMODEV wishes to engage the services of an audit firm for the purpose of auditing the HADDA Programme, as stipulated in the agreement between KASMODEV and SPIDER /Stockholm University. The audit shall be carried out in accordance with international audit standards issued by International Organisation Federation of Accountants (IFAC). The audit shall be carried out by an external, independent and qualified auditor (Certified Public Accountant/Authorized Public Accountant).

### III. Objectives and scope of the audit

Audit the Financial report for period [Sept 2021-Dec 2021] as submitted to SPIDER and express an audit opinion according to ISA 800/805 on whether the financial report of KASMODEV HADDA Programme submitted to SPIDER, is in accordance with KASMODEV's accounting records and SPIDER's requirements for financial reporting.

Examine, assess and report on compliance with the terms and conditions of the agreement [agreement articles] and applicable laws and regulations regarding accounting and taxes.

The auditor shall examine on a test basis that there is supporting documentation related to reported expenditure. The size of the test shall be based on the auditor's risk analysis and that should be stated in

the report. The auditor shall report the identified amount in case there is any missing supporting documentation.

Examine if KASMODEV has agreements with the organisations to which it channels parts of the funds and whether KASMODEV has followed SPIDER 's audit requirements and have acted on received audit reports from these organisations.

#### IV. The reporting

The report shall contain details regarding used audit methodology and the scope of the audit.

The report shall contain an assurance that the audit was performed in accordance with international standards and by a qualified auditor.

The report shall contain the responsible auditor's signature (not just the audit firm) and title.

The report from the auditor shall contain the audit findings made during the audit process. It shall state which measures that have been taken as a result of previous audits and whether measures taken have been adequate to deal with the previously reported shortcomings.

The auditor shall make recommendations to address any weaknesses identified. The recommendations should be presented in priority.

The report shall not exceed 20 pages, be written in English and be presented to KASMODEV in [2] copies, one signed original and one digital for onward transmission to SPIDER, within [3] weeks after the last visit.

Please also attach an annual report or other reports/documentations that might be relevant.

#### V. Key Contact persons for the audit

The following personnel will be responsible for responding to audit matters during the audit exercise.

- Samuel Musau, KasmoDev Finance Manager  
Email: [s.musau@kasmodev.com](mailto:s.musau@kasmodev.com)

\*\*The audit will be in Nairobi.