



**Scott Christian**  
**UNIVERSITY**  
*A Dynamic Centre of Academic Excellence*

## **EXPRESSION OF INTEREST**

### **EXTERNAL AUDIT SERVICES TO SCOTT CHRISTIAN UNIVERSITY**

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#### **a) Background Information**

Scott Christian University (SCU) is a private Christian university in Machakos, Kenya, whose mission is *“To glorify God by providing quality programmes of education and training, promoting research, preservation and transmission of knowledge, skilled services and inculcating godly character for sustainable holistic transformation of individuals and society”*

The University was established by the Africa Inland Mission in 1962 as Scott Theological College (STC), and named after AIM's founder, Peter Cameron Scott. Scott received its University Charter in 1997, adopting its present name in 2012. The University is owned by the Africa Inland Church.

We would like to engage a reputable audit firm to carry-out the statutory audit of Scott Christian University for the financial year ending 31<sup>st</sup> July 2025. Our Financial year runs from 1<sup>st</sup> August to 31<sup>st</sup> July.

#### **b) Duties and Responsibilities of the Auditor**

The external auditor shall be required to:

1. Conduct independent audits of the University operations in line with International Standards on Auditing and International Financial Reporting Standards.
2. Express an opinion on whether the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting standards and frameworks, whether the University has maintained proper books of accounts, and whether the accompanying financial statements give a true and fair view of the financial position and performance of the University.
3. Review and evaluate internal control system and advising the University on effectiveness of the system and proposals for its improvements
4. Ensure the organization adheres to corporate governance requirements and applicable legislations.

**c) Required Profile of the Audit Firm**

Bidding firms will be required to meet the following criteria

- 1) Be registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and must hold a current Practicing Certificate.
- 2) Should have been in operation for a period of at least five years or more experience in the audit of Universities
- 3) The firm must have at least two partners who are full time practitioners
- 4) Should demonstrate that it has the capacity, capability and experience required to undertake the audit within required time lines
- 5) A detailed company profile showing the list of clients

**d) Mandatory Proposal Requirement**

**i. Technical Proposal Containing**

- a. The methodology and work plan for the assignment
- b. Confirmation of the firm's understanding of the Terms of Reference (TORs) and its capacity and capability to deliver on the TORs
- c. Appropriate references to demonstrate the experience specified in the TOR
- d. The CVs of key staff proposed to carry out the assignment

**ii. The Financial proposal should clearly indicate the gross cost for the assignment which includes the audit fees, taxes and other estimated charges and disbursements**

**e) Evaluation criteria**

Proposals will be evaluated on

- a. The technical expertise/ability
- b. The organizational capacity
- c. Experience in similar work
- d. Value addition services besides contracted work
- e. Favorable references
- f. Financial proposal

**f) Submission guidelines**

Please indicate the validity period of your proposal. We expect your proposal to remain valid for the full period of consideration until a decision is made on the successful tender. We purpose to finalize the tendering process within a period of one month. If the proposal validity period is exceeded, bidders have the option to withdraw their tenders or extend their validity for continued consideration.

- i. Proposals shall be forwarded to the following address by **28<sup>th</sup> March 2025** and addressed to the:

**Deputy Vice Chancellor Academics and Administration,  
Scott Christian University (SCU),  
P.O. Box 49-90100 Machakos– Kenya.**

**Or**

Email to: [procurement@scott.ac.ke](mailto:procurement@scott.ac.ke)

- ii. The financial proposal shall be in a separate envelope from the technical proposal. The financial proposal should be broken down into the various cost items/activities/actions.
- iii. This tender shall be considered competitive.

The final decision of the selection of the firm to conduct the audit will be made by the University Council. The final agreement will be in the form of a written contract.

Only shortlisted bidders will be invited to present themselves for interview at Scott Christian University at a date to be communicated. For any questions, send an email to: [procurement@scott.ac.ke](mailto:procurement@scott.ac.ke)