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Theme for 2026: "Do you love me?"

FAITH LOVE HOPE

P.C.E.A ST. ANDREW'S CHURCH, NAIROBI

REQUEST FOR PROPOSALS FOR EXTERNAL AUDITOR

P.C.E.A. St. Andrew's Parish, invites proposals from suitably qualified and experienced firms or consultants to provide **External Audit Services** as per the below TORs.

Objective of the Audit:

i. **Financial statements:** The objective of the audit of PCEA St. Andrew's Parish, Nairobi's financial statements is to enable the auditor's express an independent professional opinion on the financial position of PCEA St. Andrew's Parish, Nairobi and to ensure that, the funds contributed to St. Andrew's PCEA Parish's activities have been used for their intended purposes. We are seeking the examination and expression of an independent professional opinion on the Parish's financial statements.

ii. **Internal controls:** The books of accounts of PCEA St. Andrew's Parish, Nairobi provide the basis for preparation of PCEA St. Andrew's Parish's financial statements. Proper books of accounts as required by the law have been maintained by PCEA St. Andrew's Parish, Nairobi and also, maintain adequate internal controls and supporting documentation for the transactions. We are seeking the evaluation of the adequacy of the church's internal financial systems and recommendations for improvement.

iii. **Regulatory and tax compliance:** verification that PCEA St. Andrews Parish, Nairobi is adhering to it tax obligations.

Scope of the Audit:

1. The audit will be carried out as required by the Kenyan law, and in accordance with the International Financial Reporting Standards and International Standards on Auditing and will include tests and verification procedures as the auditors deem necessary.
2. Plan and organize the audit on the basis of risk assessment to provide satisfactory assurance that, the financial statements are free of misstatement due to fraud and errors.
3. Verify that funds received by PCEA St. Andrew's Parish, Nairobi have been acknowledged and reflected in the financial reports/statements submitted to Church members.
4. Verify all funds have been used in accordance with the established rules and regulations of PCEA St. Andrew's Parish, Nairobi, and only for the purposes for which the funds were provided.
5. Goods, works and services financed have been procured in accordance with PCEA St. Andrew's Parish, Nairobi's established rules and procedures.
6. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented.

7. Verify that, the financial statements have been prepared by PCEA St. Andrew's Parish, Nairobi's management in accordance with applicable accounting standards, and gives a true and fair view of the financial position of PCEA St. Andrews Parish, Nairobi and of its receipts and expenditures for the period ended on that date.
8. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control systems to monitor expenditures and other financial transactions.
9. Review and report on the effectiveness of the finance system, human resource management, procurement system as well as the funding structure.
10. Express an opinion as to reasonableness of the financial statements in all material respects.
11. Auditors to include in their reports opinion on compliance with procedures designed to provide reasonable assurance of detecting misstatements due to errors or fraud that are material in the financial statements.
12. Conduct entry and exit meeting with PCEA St. Andrew's Parish, Nairobi's Board of Management/Trustees.
13. In addition to the audit report, the auditors will prepare a Management Letter on the following:
    a. Give comments and observations on the accounting records, procedures, systems, and controls that were examined during the course of the audit.
    b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.
    c. Report on the implementation status of recommendations pertaining to previous period audit reports.
    d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.
    e. Bring to the Board of Management's attention any other matters that the auditor's consider pertinent.

Audit Duration:

The audit work shall be completed within 40 (forty days) from the date of commencement of the audit.

Deliverables:

1. The Auditor's on completion of the audit work will submit Four (4) original copies of the Audit Report appended to the Financial Statements along with the reports to the attention of the Board of Management.
2. Management letter in accordance with the scope of work described here before.

Qualification of the Audit Firm:

The audit firms seeking to apply will be required to meet the following criteria:

- Be registered in Kenya with the Institute of Certified Public Accountants of Kenya (ICPAK) and its partners must hold current practicing certificates.
- Must have been in operation at least Eight (8) years providing both audit and tax services.
- Partners must be of good standing with ICPAK, while the Firm and its Partners should not have been subject to any disciplinary action by ICPAK or other related professional bodies.
- Additionally, the firm must demonstrate experience in the audit of not-for-profit entities and organizations with similar registration to PCEA St. Andrews Parish, Nairobi.

The following information should be provided:

- Certificate of incorporation/ registration
- KRA PIN Certificate
- Tax compliance certificate

- Certificate of good standing from the Institute of Certified Public Accountants Kenya (ICPAK)
- List of at least three (3) clients with registration similar to PCEA St. Andrews Parish, Nairobi, 'not for-profit tax-exempt status' organization and Company Limited by guarantee in Kenya.

Capability:

- Provide a brief about the firm. This must include a profile on past work done for organizations operating in Kenya. Also include details of key personnel.
- Provide a profile of the audit services team proposed to be involved in the audit assignment.

Methodology:

The firm should state the methodology or approach of conducting the audits. Upon selection, the firm will be expected to provide a draft letter of engagement which will also highlight the basis of the auditor's work, for review and sign off by the firm and PCEA St. Andrews Parish, Nairobi.

Proposed Audit Fees:

The Audit firm should provide a quote of its audit fee for the provision of audit services as highlighted above.

How to apply:

Proposals should be submitted clearly marked "PROVISION OF EXTERNAL AUDIT SERVICES" on or before **August 7th, 2026,** either:

- via email to: treasurer@pceastandres.org
- or delivered to our office at P.C.E.A. St. Andrew's Church along State House/Nyerere Road addressed to P.C.E.A. St. Andrew's Church, P. O. Box 41282– 00100, Nairobi, Kenya. ATTN: The Session Clerk.

Elder Andrew King'ori
SESSION CLERK

P.C.E.A. ST. ANDREW'S PARISH, NAIROBI
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