St. Andrew's Parish Nairobi

Presbyterian Church of East Africa

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Theme for 2026: "Do you love me?"

REQUEST FOR PROPOSALS FOR PROVISION OF INTERNAL AUDIT SERVICES

P.C.E.A. St. Andrew's Parish in Kenya, invites proposals from suitably qualified and experienced firms or consultants to provide **Internal Audit Services**.

The internal audit engagement is intended to provide independent assurance to the Parish Session/Board on the effectiveness of governance, risk management, internal controls, financial stewardship, compliance, safeguarding, and operational accountability across the parish and its related entities.

1. Scope Period and Frequency

The internal audit services shall be undertaken on a quarterly basis, with each review covering the relevant activities, transactions, systems and controls for the applicable quarter, in accordance with the approved risk-based internal audit plan. The engagement shall be for a period of three years, renewable annually subject to satisfactory performance, continued independence, approval by the Parish leadership and availability of budget.

The successful firm will be expected to undertake a risk-based internal audit covering, among others, the following areas:

a) Governance, Risk and Compliance

- Parish governance structures, committees, minutes and resolution tracking;
- Risk management framework and risk register;
- Compliance with church policies, approved financial controls, procurement procedures, conflict-of-interest requirements, contracts, donor requirements and applicable Kenyan laws;
- Ethics, whistleblowing and follow-up of prior audit recommendations.

b) Finance, Treasury and Revenue Assurance

- Tithes, offerings, thanksgiving, special appeals and digital giving;
- M-Pesa Paybill/Till, online banking and bank reconciliations;
- Budgeting, financial reporting, cash handling, petty cash, general ledger controls and financial close processes;
- Donor funds, grants, member donations, well-wisher contributions and restricted funds;
- Expenditure controls, payroll, statutory remittances and procurement-to-pay processes.

c) Education, Children's Homes and Safeguarding

- Kindergarten/school fee collection, procurement, inventories and reporting;
- Children's Home donor funding, in-kind donations, welfare expenditure, inventory controls and restricted fund management;
- Safeguarding, child protection, incident reporting, staff/volunteer vetting, confidentiality and welfare controls.

d) **Commercial and Property Operations**

- Hall and facility hire, booking controls, rate cards, deposits and receipting;
- Cafeteria operations, POS/cash controls, inventory, margins, food safety and licensing;
- Third-party parking arrangements, including KAPS contract compliance, revenue share calculations and reconciliations;
- Rental apartments, leases, tenant deposits, rent collection and arrears management;
- Land records, title documents, encumbrances, boundary monitoring and legal files.

e) **Procurement, Projects, Assets and Facilities**

- Procurement compliance, vendor due diligence, tendering, quotations and contract management;
- Sanctuary and halls repairs/renovation projects, BOQs, payment certificates, variations and value-for-money reviews;
- Fixed assets, asset tagging, physical verification, disposals, insurance and maintenance planning;
- Environmental, health and safety controls.

f) **Human Resources, Payroll and Administration**

- Recruitment, appointment, contracts and job descriptions for parish staff, school staff, Children's Home staff, cafeteria staff and other employees;
- Staff files, vetting, onboarding, performance management, leave records, disciplinary records and exit processes;
- Payroll processing, approvals, statutory deductions, staff advances, loans and allowances;
- Volunteer onboarding, role clarity, reimbursements and safeguarding-related controls;
- Administrative controls over records management, correspondence, filing, document retention and confidential information;
- Office administration, procurement requisitions, use of parish facilities, stores, utilities, insurance records and general administrative support.

g) **Tax and Statutory Compliance**

- PAYE, NSSF, NHIF/SHA, NITA and other payroll-related statutory obligations;
- Withholding tax, VAT considerations, where applicable, and other tax obligations arising from commercial or income-generating activities;
- Tax treatment of rental income, cafeteria operations, hall/facility hire, parking revenue share, donor funds and any other parish income streams;
- Filing of statutory returns, payment timeliness, reconciliations and supporting documentation;
- Compliance with KRA requirements and other applicable regulatory obligations.

h) **Information Technology, Records, Data Protection and Confidentiality**

- Protection of sensitive information relating to congregants, staff, donors, tenants, students and children under care;
- Access to records, case files, financial information, HR files and donor information;
- Compliance with data privacy expectations and confidentiality obligations;
- Accounting systems, school systems, POS systems, facility booking tools, M-Pesa interfaces, parking reports and online banking portals;
- User access rights, audit logs, backups, data privacy and cyber hygiene;
- Backup and retention of key records, including minutes, contracts, financial records, title documents and children's records.

2. Expected Deliverables

The internal auditor shall be expected to provide:

i) An initial risk assessment and annual risk-based internal audit plan for approval by the Parish Session/Board or Audit and Risk Committee;

ii) Engagement-level audit programmes and work plans;
iii) Internal audit reports with findings, risk ratings, root causes, recommendations and management action plans;
iv) Quarterly reports and, where requested, interim updates to the Parish Session/Board or Audit and Risk Committee;
v) Follow-up reports on implementation of agreed audit recommendations; and
vi) Any special reviews or investigations approved by the Parish leadership.

3. Engagement and Reporting Requirements

- Report functionally to the Parish Session/Board or Audit and Risk Committee and coordinate administrative matters through the Parish Administrator or a designated officer;
- Perform the engagement in accordance with applicable professional standards and quality-assurance requirements;
- Promptly report suspected fraud, safeguarding breaches and significant control weaknesses;
- Have access to relevant records, personnel, systems and information, with reasonable assistance from management;
- Complete assignments within agreed timelines and submit practical, risk-based draft and final reports; and
- Conduct entry and exit meetings and obtain management responses before issuing final reports.

4. Eligibility Requirements

Interested firms or consultants should demonstrate:

- Relevant experience in internal audit, risk management, governance, compliance and financial controls;
- Experience with not-for-profit, faith-based, educational, donor-funded or social care institutions will be an added advantage;
- Knowledge of Kenyan statutory compliance requirements, including PAYE, NSSF, NHIF/SHA and other relevant obligations;
- Capability to audit digital payment channels, donor funds, procurement, projects, safeguarding-related controls and outsourced revenue arrangements;
- Professional qualifications and good standing of key engagement personnel, including CPA, CIA, CISA, ACCA or equivalent qualifications;
- Independence from the Parish and absence of conflict of interest.

5. Proposal Submission Requirements

Interested firms should submit technical and financial proposals including:

1. Firm profile and relevant experience;
2. Understanding of the assignment and proposed audit methodology;
3. Proposed work plan and timelines;
4. Proposed engagement team and CVs of key personnel;
5. Evidence of relevant professional registration and good standing;
6. At least three relevant client references;
7. Financial proposal, clearly stating professional fees and applicable taxes; and
8. Declaration of independence and absence of conflict of interest.

6. Proposal Evaluation Criteria

Proposals will be evaluated on the basis of a combined technical and financial score. The technical proposal will carry a weighting of **70%**, while the financial proposal will carry a weighting of **30%**.

Technical Evaluation Criterion	Maximum Score
Relevant firm experience and client references	15
Understanding of the assignment, proposed approach and audit methodology	20
Proposed work plan, timelines and reporting arrangements	10
Qualifications, experience and suitability of the proposed engagement team	15
Relevant knowledge of faith-based, not-for-profit, educational, safeguarding and related operating environments	10
Total Technical Score	**70**

7. Submission Details

Proposals should be submitted in sealed envelopes or electronically as guided below:

The Session Clerk / Parish Administrator
PCEA St. Andrew's Parish
Nyerere Rd. / State House Rd. Junction, Nairobi, Kenya
Email: info@pceastandrews.org

The subject line or envelope should be clearly marked:
"Proposal for Provision of Internal Audit Services"

The deadline for submission is: **07th August 2026.**

1. **Important Notes**
    - The Parish reserves the right to accept or reject any proposal, and is not bound to accept the lowest-priced proposal.
    - Canvassing will lead to automatic disqualification.
    - Shortlisted firms may be invited to make presentations to the Parish Session, Board, Finance Committee or Audit Committee.
    - The successful firm shall comply with the Kenya Data Protection Act, 2019, maintain confidentiality and handle all sensitive Parish, donor, school and children's records with the highest level of professional care.

Elder Andrew King'ori
SESSION CLERK

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