Living Water Service Centre (LWSC) – Within, Africa International University, Karen, Nairobi, Kenya
P O Box 404-00621 | +254 701 796 872 | www.water.cc | John 4:10-14

REQUEST FOR EXPRESSION OF INTEREST
PROVISION OF STATUTORY AUDITING SERVICES FOR LIVING WATER SERVICE CENTRE – KENYA

Date of Expression of Interest: 4th November 2026 **Closing Date:** Monday, 16th November 2026 at 4PM EAT

Background

Living Water Service Centre (LWSC) is the Country Office (CO) of Living Water International (LWI), headquartered in Texas, USA. LWI is a global Christian non-governmental organization. Its programs are clustered into three key sectors, namely water access, hygiene and sanitation promotion, and Christian witness, boosted by extensive community engagement.

LWI works in 15 international locations: Ghana, Guatemala, Honduras, India, Kenya, Liberia, Haiti, Mexico, Peru, Rwanda, Sierra Leone, Uganda, Zambia and Zimbabwe. LWI's work in Africa was established with a clear vision to help people who lack water get safe, sustainable water and the gospel of Jesus Christ.

Who We Are

LWI exists to demonstrate the love of God by helping communities acquire desperately needed clean water, and to experience "living water", the gospel of Jesus Christ, which alone satisfies the deepest thirst. It began in 1990, when a group of people from Houston, Texas traveled to Kenya and saw the desperate need for clean drinking water. They returned to Houston and founded a 501(c)(3) non-profit: Living Water International (LWI).

Living Water Service Centre (LWSC) was legally registered in Kenya in 2011 and is the LWI affiliate in Kenya. LWSC implements interventions in water access, hygiene and sanitation promotion and Christian witness, boosted by extensive community engagement. LWSC is the entity to be audited under this request.

Offices: LWSC has its Country Office (CO) in Karen, Nairobi, while the projects are within Laikipia, Homabay and Bomet counties in Kenya.

Scope

1. Audit period and entity. The audit shall cover all activities of Living Water Service Centre (LWSC) from 1st July 2026 to 30th June 2027, with the possibility of re-appointment by the Board upon a successful and satisfactory audit process and report. The engagement is for FY27 and is renewable annually for a maximum of 3 years, subject to Board approval.

2. Audit objective. The Auditor shall audit the related activities in respect of the organization's operations and issue an audit opinion on the books of accounts and financial statements for the same period, as reported by LWSC Management, in accordance with International Standards on Auditing (ISA) and International Financial Reporting Standards (**IFRS**). Where possible visit the project for confirmatory purposes.

3. Areas of coverage. To achieve the audit objective, the audit shall cover:

Area	What the audit will cover
(a) Finances	Income and expenditure income approx. US$1,060,000 for FYE 2026, including restricted and donor funds, bank and cash balances, receivables and payables, fixed assets, payroll and statutory deductions, and the fairness of the financial statements.

Area	What the audit will cover
(b) Procurement process	Procurement process: compliance with LWSC procurement policy, competitive quotations and tendering, approval limits, supplier selection and contract management.
(c) Cash management	Cash management: cash handling, bank and mobile-money controls, reconciliations, authorization of payments and petty cash.
(d) General administration	General administration: internal controls, accounting and HR policies, governance and Board approvals, record keeping and compliance with applicable Kenyan laws and regulations.
(e) Previous audit recommendations	Follow-up on previous audit recommendations: status of implementation and any unresolved matters.

4. Additional matters. Any other issue that the Auditor may deem fit in carrying out the audit work, which the Auditor shall report promptly to Management and the Board. Work beyond the scope above will be agreed in writing before it starts.

5. Deliverables and timeline.

a. Signed audit report and opinion on the FY27 financial statements.
b. Management letter with findings, risk ratings and recommendations, including management responses.
c. Status report on prior year recommendations.
d. Presentation of findings to Management and the Board. Timeline:
e. Project confirmatory visit report not audit.

6. Responsibilities. The Auditor shall maintain independence, confidentiality, and professional skepticism, and shall give early notice of any suspected fraud, irregularity, or non-compliance. LWSC Management shall prepare the financial statements, provide full access to records and personnel, and respond to draft findings within an agreed period.

Requirements

Qualified firms meeting the following requirements are invited to submit an Expression of Interest (EOI), which should demonstrate:

- Operational capacity to manage the audit exercise in Nairobi at the agreed time.
- A minimum of 7 years' relevant experience in providing audit services to Non-Governmental Organizations (NGOs).
- Your proposed audit methodology/approach; and
- Current ICPAK registration as a practicing firm, a valid tax compliance certificate, and a declaration of independence and no conflict of interest.

Submission

The EOI should include:

1. The total number of professionals employed, distinguished by designation (audit partner, audit manager, audit senior, audit assistant, etc.).
2. A brief description of the nature and extent of audit services rendered to at least 5 major audit clients.
3. A brief description of the nature and extent of audit services rendered to at least 3 INGOs with project activities that include water access, hygiene, and sanitation promotion and/or Christian witness; and
4. The proposed audit fees for the period July 2026 – June 2027 (KES currency and whether inclusive of VAT and expenses).

Evaluation

Shortlisted firms will be invited to present their proposal, after which a final evaluation will be made based on demonstrated ability to meet the needs and the fee proposal. Indicative weighting: technical capacity and experience of auditing INGO [70] %, fee proposal [30]%.

Guidelines

#	Area to review	Weight
1	Relevant experience and sector expertise	20%
2	Partner and audit team qualifications	10%
3	Audit approach and work plan	15%
4	Independence, quality control and regulatory standing	10%
5	References and reporting quality	15%
	Technical total	**70%**
	Financial proposal	30%
	Grand total	**100%**

How to Submit

Email, Drop or Send the Complete EOI documents clearly marked **"EXPRESSION OF INTEREST FOR PROVISION OF STATUTORY AUDITING SERVICES FOR LIVING WATER SERVICE CENTRE – KENYA"**, should be sent to the address below in print or electronic format, or hand delivered, on or before **MONDAY, 16th NOVEMBER 2026.**

The Country Director, Living Water Service Centre, P. O. Box 404-00621, Nairobi. Email: Kenya.jobs@water.cc

*Conditions: clarifications by email before **16th November 2026**; EOIs valid for [90] days; all information received is treated as confidential; LWSC may accept or reject any or all submissions without obligation.*