Request for Proposal

Statutory Financial Audit Services

Financial Years Ended 31 December 2024, 2025 and 2026

ISSUED BY	AccessEnable Ltd — Reg. No.122148346
REGISTERED ADDRESS	4th Floor, Fairview Building- KG 622 St Kigali, Rwanda
DATE OF ISSUE	14 September 2026
CLARIFICATION DEADLINE	10 calendar days before the closing date below
SUBMISSION DEADLINE	17:00 (Kigali time), 15 October 2026
SUBMISSION / ENQUIRIES ADDRESS	info@accessenable.org

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Part 1 — Background and Purpose

1.1. About AccessEnable Ltd

AccessEnable Ltd ("the Company") was established in 2023 to develop digital solutions that advance equal learning opportunities for persons with disabilities. In addition to its product and service delivery activities, the Company advocates for policy reform and works to address the barriers faced by persons with disabilities, including societal stigma, limited availability of accessible learning resources, insufficient skills training, and physical accessibility constraints.

1.2. Purpose of this Tender

The Company has not previously been subject to an external statutory audit since its incorporation. This tender invites proposals from eligible, appropriately licensed audit firms for the provision of external financial audit services covering the financial years ended 31 December 2024, 2025, and 2026, delivered as a single combined engagement.

Part 2 — Scope and Objectives of the Engagement

2.1. Audit Objectives and Deliverables

2.1.1. An independent opinion, in respect of each of the three financial years, on whether the financial statements present a true and fair view of the Company's financial position and performance, prepared in accordance with IFRS and Rwanda's Companies Law N° 007/2021 of 05/02/2021, as amended.

2.1.2. Audit procedures conducted in accordance with International Standards on Auditing (ISA) throughout the engagement.

2.1.3. A management letter for each financial year, identifying control weaknesses, accounting irregularities, or recommendations for improvement, addressed to the Board and management.

2.1.4. Audited financial statements certified in a form acceptable to the Rwanda Revenue Authority, in support of the Company's statutory and tax compliance obligations.

2.1.5. Where the Company held restricted grant or donor funding during the period under review, a separate accounting for the proper use of such funds, presented in a format suitable for submission to the relevant funding partner.

2.1.6. A clear, evidence-based summary for the Board, prepared independently and free from any conflict of interest.

2.2. Scope of Fieldwork

As this is a first-time engagement covering three financial years, the appointed firm is expected to verify opening balances from the date of incorporation, undertake planning and risk assessment separately for each financial year, and conduct year-end fieldwork across all material areas, including revenue recognition, fixed assets, payroll, related-party transactions, restricted-fund accounting, and going concern assessment.

Each financial year is to conclude with a signed audit opinion, a management letter, and a closing meeting with the AccessEnable management team, prior to the commencement of fieldwork for the subsequent year.

2.3. Services Excluded from this Engagement

Tax computation, tax return preparation, tax advisory services, and any other non-audit service are excluded from the scope of this tender and, where required, will be procured under a separate arrangement in order to preserve auditor independence. Such services should not be priced into this submission. Any non-audit service currently provided to the Company by the proposing firm or its network should be disclosed for independence assessment purposes; such disclosure is not, in itself, disqualifying.

2.4. Duration of Engagement

This engagement covers the three financial years referred to above as a single combined appointment. Any continuation beyond this period is at the Company's sole discretion, subject to satisfactory performance and an independence review, and would be offered on a year-by-year reappointment basis. No proposer should assume automatic renewal. The Company reserves the right to re-tender this engagement at any time, consistent with good governance practice on periodic audit rotation.

Part 3 — Mandatory Eligibility Requirements

Each submission is assessed against the six mandatory requirements below prior to any technical or financial evaluation. Failure to satisfy any one requirement will result in the proposal being rejected without further evaluation. Proposers should confirm each requirement carefully and provide the evidence specified, using the self-certification form at Schedule 1.

E1. **RRA-Approved Status.** The firm is currently included on the Rwanda Revenue Authority's published list of accountants and audit firms approved to certify financial statements for the applicable list year. Evidence: a copy of the current published list with the firm's entry indicated, or written confirmation issued by RRA.

E2. **Licensed Practitioners.** Every partner and the proposed signing auditor hold a current, valid ICPAR Practising Certificate. Evidence: copies of the relevant certificates.

E3. **Good Standing.** The firm is duly registered with the Rwanda Development Board and holds a current RRA tax clearance certificate. Evidence: RDB registration document and tax clearance certificate.

E4. **Insurance Cover.** The firm holds professional indemnity insurance appropriate to the scale of this engagement. Evidence: certificate of insurance stating the insurer, coverage limit, and expiry date.

E5. **Independence.** Neither the firm nor its proposed engagement team holds any relationship with AccessEnable Ltd — financial, personal, or arising from non-audit services — that would impair independence under ISA or IESBA requirements. Evidence: a signed Declaration of Independence and No Conflict of Interest (Schedule 4).

E6. **Relevant Experience.** A minimum of five years' experience auditing organisations of comparable scale in Rwanda. Prior audit experience with NGOs, social enterprises, donor-funded programmes, or technology and education organisations is considered an advantage, though not a mandatory requirement. Evidence: at least two contactable client references (Schedule 5).

Part 4 — Proposal Requirements

4.1. Submission Requirements

Proposals must be submitted as a single combined submission, comprising: (i) a Technical Proposal, and (ii) a Pricing Proposal.

4.2. Technical Proposal Requirements — refer to Schedule 2 for the required structure

4.2.1. Firm profile, including years of operation in Rwanda, ICPAR registration details, RRA approved-list status, and organisational structure.

4.2.2. Proposed engagement team, including the engagement partner, audit manager, and any other key staff, with names, ICPAR practising certificate numbers, relevant experience, and estimated time commitment across all three financial years. Curricula vitae for the engagement partner and audit manager should be attached.

4.2.3. Proposed audit methodology and approach, including how the firm will address risk areas specific to the Company: mixed programme, licensing, and grant-funded revenue; restricted-fund and donor compliance considerations; and the approach to a first-time, three-year combined audit.

4.2.4. Proposed audit timetable, from planning through to sign-off for all three financial years, including the proposed sequencing of the combined engagement.

4.2.5. The firm's quality control framework, including its most recent ICPAR practice review or quality assurance inspection outcome, if available.

4.2.6. Evidence of relevant experience and at least two contactable client references (Schedule 5); experience auditing NGOs, social enterprises, donor-funded programmes, or technology and education organisations is considered an advantage, though not a requirement.

4.2.7. A draft engagement letter, for the Company's review, setting out the firm's standard terms of engagement.

4.3. Pricing Proposal Requirements — use Schedule 3

— A fixed, all-inclusive fee for each financial year (2024, 2025, and 2026), stated in Rwandan Francs (RWF) exclusive of VAT, with VAT shown as a separate line item.

— A clear statement of the services included within the fixed fee (planning, fieldwork, management letters, closing meetings, and similar) and any services that would be charged separately.

— Confirmation of any additional cost or time provision attributable specifically to the first-time, three-year combined nature of this engagement.

Part 5 — Submission Procedure

5.1. Proposals must be submitted in English, comprising the Technical Proposal and Pricing Proposal, in accordance with Clause 4.1.

5.2. Proposals received after the closing time and date specified on the cover page will not be considered under any circumstances.

5.3. Pricing Proposals must remain valid and open for acceptance for a minimum of ninety (90) days from the closing date.

5.4. Requests for clarification must be submitted in writing to the enquiries address by the clarification deadline specified on the cover page. Responses to substantive clarification questions will be circulated to all registered proposers without identifying the firm that raised the question.

5.5. The Company reserves the right to invite shortlisted firms to a clarification meeting or presentation prior to final evaluation.

Part 6 — Evaluation Methodology

Only proposals that satisfy every requirement set out in Part 3 proceed to evaluation. The Technical Proposal is evaluated and scored in full — with a minimum score of 60% of the 70% technical weighting required to proceed — before the Pricing Proposal is opened.

Engagement Team	**20%**	Seniority, ICPAR standing, and relevant experience of the named engagement partner and team.
Sector Experience	**15%**	Depth of experience with comparably scaled organisations; experience with NGOs, social enterprises, donor-funded programmes, or education organisations is an advantage.
Methodology	**20%**	Quality and specificity of the proposed audit approach to the risk areas set out in Part 2.
Quality Control & Independence	**10%**	Strength of the firm's quality assurance framework and the completeness of its independence declaration.
Proposed Timetable	**5%**	Realism of the proposed timetable against the Company's reporting requirements.

Technical evaluation subtotal: 70% of the total score. Pricing Proposal: 30%, assessed on overall value for money rather than lowest price alone. A minimum score of 60% of the 70% technical weighting is required for a proposal to proceed to financial evaluation.

Part 7 — General Conditions

7.1. This tender does not constitute an offer and does not bind the Company to award any contract. The Company reserves the right to accept or reject any or all proposals, to cancel this tender process at any stage, or to negotiate further with any proposer, without liability to any proposer and without obligation to provide reasons.

7.2. No proposer is entitled to compensation for costs incurred in preparing or submitting a proposal, or in participating in any clarification meeting or presentation.

7.3. All information provided by the Company in connection with this tender is confidential and must not be disclosed to any third party without the Company's prior written consent.

7.4. The successful firm will be required to submit current RDB incorporation documents, RRA tax clearance, banking confirmation, and insurance certificates prior to signature of the engagement letter.

7.5. The successful firm must disclose to the Company, prior to signature of the engagement letter and at each subsequent reappointment, any beneficial ownership connection to a public official or politically exposed person, in accordance with the Company's Anti-Corruption Policy.

7.6. This tender and any resulting engagement are governed by the laws of Rwanda.

SCHEDULE 1

Eligibility Self-Certification

The proposing firm must complete this form and attach the supporting documents listed. An incomplete form, or a form unsupported by the required evidence, will result in the proposal being rejected without further evaluation.

Requirement	Met?	Evidence Ref.
Current inclusion on the RRA's approved list of audit firms		
Hold current ICPAR Practising Certificates		
Current RDB registration and RRA tax clearance certificate		
Current professional indemnity insurance certificate		
Signed Declaration of Independence and No Conflict of Interest (Schedule 4) attached		
Minimum five years' Rwanda statutory audit experience, with references provided (Schedule 5)		

Firm name:	
ICPAR firm registration number:	
RRA approved-list reference / year:	
Contact person:	
Email / telephone:	
Signature of authorised partner:	
Date:	

SCHEDULE 2

Technical Proposal Outline

The Technical Proposal should follow the sequence below, corresponding to the requirements set out in Clause 4.2 of this tender.

— 1 — Firm profile and regulatory standing (Clause 4.2.1)

— 2 — Proposed engagement team, with CVs for the partner and manager (Clause 4.2.2)

— 3 — Audit methodology and understanding of the Company's risk profile (Clause 4.2.3)

— 4 — Proposed timetable across all three financial years (Clause 4.2.4)

— 5 — Quality control framework (Clause 4.2.5)

— 6 — Relevant experience and references, per Schedule 5 (Clause 4.2.6)

— 7 — Draft engagement letter (Clause 4.2.7)

Maximum length: 15 pages, excluding CVs, the draft engagement letter, and Schedule 5.

SCHEDULE 3

Pricing Schedule

Item	RWF, excl. VAT
Audit fee — financial year ended 31 December 2024	
Audit fee — financial year ended 31 December 2025	
Audit fee — financial year ended 31 December 2026	
Subtotal — combined three-year fee, excl. VAT	
VAT (18%)	
Total, incl. VAT	

Fee breakdown by staff grade and estimated hours (attach separately if required):

Confirmation of what is included in the fixed fee, and what, if anything, is chargeable separately:

SCHEDULE 4

Declaration of Independence and No Conflict of Interest

To be completed and signed by the engagement partner on behalf of the proposing firm.

☐ Neither the firm, nor any partner, director, or member of the proposed engagement team, nor any close family member of any of them, holds any financial interest, shareholding, loan, or other financial relationship with AccessEnable Ltd, its directors, or its senior management.

☐ The firm has not provided, and does not currently provide, any non-audit service to AccessEnable Ltd that would impair independence under the IESBA International Code of Ethics for Professional Accountants and applicable ICPAR standards.

☐ No partner or member of the proposed engagement team has any personal or family relationship with any director, officer, or senior employee of AccessEnable Ltd that could reasonably be perceived to affect independence or objectivity.

☐ The firm will notify AccessEnable Ltd immediately, in writing, of any change in circumstances during the engagement that could affect the independence confirmed in this declaration.

☐ The firm has disclosed below any matter that a reasonable person might consider relevant to assessing independence, even if the firm does not consider it to constitute an actual conflict.

Disclosures (write 'None' if not applicable):

Signed by the Engagement Partner	Firm Name and Stamp
Name: ____________________________	Name: ____________________________
Signature: _________________________	
Date: _____________________________	

SCHEDULE 5

Client References

Provide at least two contactable references for statutory audit engagements of comparable scale completed within the last three years. AccessEnable Ltd may contact these references directly as part of the evaluation.

Reference 1

Client name	
Sector / nature of business	
Contact person and title	
Email / telephone	
Audit engagement period	
Approximate scale (revenue / total assets, if known)	

Reference 2

Client name	
Sector / nature of business	
Contact person and title	
Email / telephone	
Audit engagement period	
Approximate scale (revenue / total assets, if known)	

Reference 3

Client name	
Sector / nature of business	
Contact person and title	
Email / telephone	
Audit engagement period	
Approximate scale (revenue / total assets, if known)	