



KINAZI CASSAVA PLANT LTD
TIN: 102538468
RUHANGO DISTRICT
SOUTH PROVINCE, RWANDA

REF:117/CEO/KRK/26

Date: 15th October 2026

Dear Sir/Madam,

Subject: Request for proposal for Audit Services

Kinazi Cassava Plant (KCP) Ltd is a cassava-processing factory located in Ruhango District, Southern Province of Rwanda; the factory produces fine cassava flour for human consumption and industrial use.

Under this year of 2026, KCP is seeking to **hire an audit firm to provide financial, compliance and value for money audit services for a year ending 31st December 2026, renewable for other 2 years subject to satisfactory performance of the assignment.**

KCP is now soliciting proposals (both technical and financial to be submitted separately in sealed envelopes) from qualified/Listed audit firms by both (iCPAR and RRA) for **“Assurance Services to Provide Financial Audit Services to Kinazi Cassava Plant Ltd”**.

An acceptance of the best offer will be based on evaluation results of your proposals consistent with the criteria set out in this RFP, and in accordance with procurement regulations. Interested and qualified bidder should submit their proposals at the following address: **Kinazi Cassava Plant, Chic building, 2nd floor.** Attn. to: Chief Executive Officer, cc: Procurement Officer **The successful Audit firm shall be endorsed and supervised by Office of Auditor General of State Finances**

Kris R. KABALIRA
Chief Executive Officer
Kinazi Cassava Plant Ltd



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TERMS OF REFERENCE (ToR)

Recruitment of an External Auditor

1. Background

Kinazi Cassava Plant Ltd is a company operating in Rwanda. The organisation is seeking to recruit an independent and qualified external audit firm to conduct an annual audit of its financial statements and provide assurance on the accuracy, completeness and reliability of its financial reporting.

Under the supervision of Auditor General of State Finances, the engagement will be undertaken in accordance with applicable laws and regulations of the Republic of Rwanda, International Standards on Auditing (ISA), the applicable financial reporting framework, and relevant requirements of the Institute of Certified Public Accountants of Rwanda (ICPAR).

2. Objective of the Assignment

The overall objective is to appoint an independent external auditor to:

- ☐ Audit the organisation's annual financial statements.
- ☐ Express an independent professional opinion on whether the financial statements present fairly, in all material respects, the financial position and financial performance of the organisation.
- ☐ Assess compliance with applicable accounting, tax and statutory requirements.
- ☐ Value for money Audit
- ☐ Review the adequacy of internal controls and financial management systems.
- ☐ Identify significant weaknesses, risks and areas requiring improvement.

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- Provide practical recommendations to strengthen governance, financial management and internal controls.

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3. Scope of Work

The external auditor shall conduct the audit in accordance with International Standards on Auditing and applicable Rwandan laws and regulations.

The assignment shall include, but not be limited to:

3.1 Financial

Statements The auditor

shall audit:

- ☐ Statement of financial position;
- ☐ Statement of income/expenditure or profit and loss;
- ☐ Statement of changes in equity;
- ☐ Statement of cash flows;
- ☐ Notes to the financial statements; and
- ☐ Supporting accounting records and schedules.

3.2 Accounting and Internal Controls

The auditor shall:

- ☐ Review the accounting systems and procedures;
- ☐ Assess key internal controls over income, expenditure, assets and liabilities;
- ☐ Review segregation of duties and authorisation procedures;
- ☐ Assess the adequacy of supporting documentation;

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- Identify material control weaknesses and associated risks; and
- Recommend improvements where necessary.

3.3 Compliance

The auditor shall assess compliance, as applicable, with:

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- ☐ Rwanda tax laws and regulations;
- ☐ Rwanda company and accounting legislation;
- ☐ Applicable employment and statutory requirements;
- ☐ The organisation's financial policies and procedures; and
- ☐ Other relevant laws and regulations.

3.4 Verification

The auditor shall undertake appropriate audit procedures, including:

- ☐ Examination of accounting records and supporting documents;
- ☐ Bank and cash verification;
- ☐ Review of assets and liabilities;
- ☐ Review of payroll and statutory deductions;
- ☐ Review of procurement and expenditure transactions;
- ☐ Verification of selected income and expenditure transactions;
- ☐ Review of related-party transactions, where applicable; and
- ☐ Other procedures considered necessary to form an audit opinion.

4. Specific Responsibilities of the Auditor

The appointed audit firm shall:

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- ☐ Develop an appropriate audit plan and timetable.
- ☐ Conduct the audit objectively and independently.
- ☐ Obtain sufficient and appropriate audit evidence.
- ☐ Maintain appropriate audit working papers.
- ☐ Communicate significant audit findings promptly to management and/or the Board.

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- ☐ Discuss identified weaknesses and proposed corrective actions with management.
- ☐ Issue an independent audit opinion.
- ☐ Prepare a management letter highlighting significant internal-control and financial-management issues.
- ☐ Follow up on recommendations from the previous audit
- ☐ Maintain confidentiality of all information obtained during the assignment.

5. Deliverables

The auditor shall provide the following deliverables:

- ☐ Audit planning memorandum/audit plan;
- ☐ Independent Auditor's Reports:
 - Financial report
 - Compliance report
 - Value for money report
- ☐ Audited annual financial statements;
- ☐ Management Letter identifying significant findings and recommendations;
- ☐ Summary of internal-control weaknesses and recommended corrective actions;
- ☐ Any other report required by management, the Board or applicable legislation.

Draft audit findings should be discussed with management before finalization of the audit report.

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6. Duration of the Assignment

The audit is expected to cover the financial year ending 31 December 2026.

The audit fieldwork is expected to commence in February 1st, 2027 and be completed by March 5th 2027, with the final audit report submitted no later than March 15th 2027.

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The engagement may be renewed subject to satisfactory performance, organisational requirements and applicable laws and regulations.

7. Qualifications and Experience of the Audit Firm

Interested audit firms should meet the following minimum requirements:

- ☐ Be legally registered and authorised to provide audit services in Rwanda.
- ☐ Be registered with the Institute of Certified Public Accountants of Rwanda (ICPAR) & RRA and hold valid practising credentials as required by applicable law.
- ☐ Demonstrate relevant experience in external/statutory audits.
- ☐ Have qualified and experienced audit personnel.
- ☐ Demonstrate experience auditing organisations of similar size and complexity.
- ☐ Demonstrate knowledge of Rwandan accounting, taxation and regulatory requirements.
- ☐ Have appropriate quality-control and audit procedures.
- ☐ Demonstrate independence and absence of conflicts of interest.
- ☐ Have adequate capacity and resources to complete the assignment within the required timeframe.

8. Independence and Conflict of Interest

The audit firm must be independent of the organization and must disclose any actual, potential or perceived conflict of interest.

The auditor shall not undertake activities that compromise its independence or result in auditing its own work.

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The selected firm shall sign an independence and conflict-of-interest declaration before commencement of the assignment.

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9. Required Team

The proposed team should include, at minimum:

- ☐ Engagement Partner/Lead Auditor;
- ☐ Audit Manager/Supervisor; and
- ☐ Qualified audit staff appropriate to the size and complexity of the assignment.

The proposal should provide the names, qualifications, professional certifications and relevant experience of the proposed key personnel.

10. Proposal Requirements

Interested firms should submit a technical and financial proposal containing:

A. Technical Proposal

- ☐ Company/firm profile;
- ☐ Certificate of registration and relevant licences;
- ☐ ICPAR registration/practising credentials;
- ☐ Understanding of the assignment;
- ☐ Proposed audit methodology and approach;
- ☐ Proposed work plan and timetable;
- ☐ Relevant experience and references;
- ☐ CVs of key personnel;

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- ☐ Evidence of similar assignments undertaken;
- ☐ Independence and conflict-of-interest declaration; and
- ☐ At least three relevant client references, where available.

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B. Financial Proposal

The financial proposal should clearly indicate:

- ☐ Professional audit fees;
- ☐ Applicable taxes;
- ☐ Any reimbursable expenses;
- ☐ Any other costs; and
- ☐ Total proposed cost.
- ☐ Financial proposal must be VAT inclusive
- ☐ All costs must be expressed in Rwandan currency

C. Administrative required documents

- ☐ Valid tax clearance certificate
- ☐ Valid Social security clearance certificate
- ☐ audited financial statements
- ☐ Business licence
- ☐ Anti-fraud, corruption and conflicts of interest

11. Confidentiality

All information, documents and data obtained by the auditor during the assignment shall be treated as confidential and shall not be disclosed to third parties without prior written

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authorisation, except where disclosure is required by law or professional obligations.

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i. Additional Requirements

Bids must be prepared in English language

No blacklisted company allowed to bid

Kinazi cassava plant has rights to cancel tender in case there is clear reasons

Bid validity period 120 days

ii. Evaluation Criteria

KCP Ltd will evaluate all proposals based on the following criteria. To ensure consideration for this Request for Proposal, your proposal should be complete and include all of the following criteria:

Administrative documents required: as highlighted here in

Technical expertise and Overall Proposal Suitability: proposed solution(s) must meet the scope and needs included herein and be presented in a clear and organized manner, Bidders must provide audit plan and methodology, descriptions and documentation of staff technical expertise and experience. Bidders also need to provide their experiences as an organization which include but not limited to years of experiences, financial stability, expertise, and edge to other competitors. Technical proposal is evaluated at 70 % of total marks.

Previous Work and Awards: Bidders will be evaluated on examples of their work pertaining to the requirement as well as client testimonials and references

Value and Cost: Bidders will be evaluated on the cost of their solution(s) based on the work to be performed in accordance with the scope of this project. The financial proposal is evaluated at 30 % of total marks.

12. Application Procedure

Interested and eligible audit firms should submit their proposals to

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KCP Ltd office physical address at **CHIC building, 2nd floor** or on emails below not later than **9th, November/ 2026, 10:30 AM**. Bids opening will take place at the same location on **Monday 9th, November 2026, 11 AM**. If you have any questions or require additional information, please do not hesitate to contact our procurement officer **on Telephone: +250787833634** or by **E-mail: jn.nitabaje@kcp.rw and info@kcp.rw**. Late submissions will not be considered.

Thank you for your time and consideration. We look forward to receiving your bids.

Sincerely,

Kris R. Kabalira

Chief Executive Officer

Kinazi Cassava Plant Ltd



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