



TERMS OF REFERENCE FOR ORGANIZATION AUDIT

I. BACKGROUND

Biodiversity Conservation Organization (BIOCOOR) www.biocoor.org.rw is a local NGO located in Huye district, Southern Province of Rwanda. Established primarily by passionate young individuals, BIOCOOR is dedicated to advocating and taking action for biodiversity conservation, promoting ecotourism, improving community health, managing the environment, and addressing climate change mitigation and adaptation. BIOCOOR operates within a geographical scope encompassing five districts surrounding the Nyungwe National Park, plus Huye. The Organization integrates conservation efforts with sustainable economic development initiatives for local communities. Originally founded in 2012 as a social enterprise under the name BIOCOOP, the organization transitioned to a local NGO in June 2020 while maintaining its core focus and objectives.

II. SCOPE OF WORK

The audit will cover the period from 01/01/2025 to 31/12/2025 for BIOCOOR's overall Operations. The scope of services includes:

- Financial review
- Internal processes assessment
- Compliance with relevant regulations
- Identification of areas for improvement
- Assessment of compliance with relevant laws and regulations
- Enhancement of operational efficiency

III. METHODOLOGY AND TIMELINE:

We request that you provide a detailed outline of your proposed methodology and timeline for The audit. The audit is scheduled to commence on 03rd June 2026, and we expect it to be Completed within a reasonable timeframe to ensure minimal disruption to our operations.

IV. TEAM COMPOSITION:

Please provide information about the team members who will be involved in the audit, along With their qualifications and relevant experience in financial auditing and compliance Assessments.

V. ELIGIBILITY CRITERIA:

- The auditor must be a legally registered individual or firm authorized to operate in Rwanda, with valid licensing from the Institute of Certified Public Accountants of Rwanda (ICPAR) and full



compliance with tax regulations of the Rwanda Revenue Authority (RRA), including a valid TIN and tax clearance certificate.

- The auditor should hold a recognized academic qualification in Accounting, Finance, or Auditing, and possess a professional certification such as CPA, ACCA, or an equivalent qualification, with proven application of International Standards on Auditing (ISA).
- **The auditor must have a minimum of Two years of relevant professional experience** in conducting audits for organizations, including NGOs or donor-funded projects, supported by references and a proven track record.
- The auditor must maintain full independence and objectivity, with no conflict of interest in relation to the organization, and must adhere to the Code of Ethics for Professional Accountants.
- The bidder should submit a clear audit methodology outlining the approach, scope of work, timeline, and compliance with both ISA and applicable laws and regulations in Rwanda.
- Expected deliverables must include a comprehensive audit report on the financial statements, a management letter detailing findings and recommendations, and any required compliance reports.
- The auditor must comply with public procurement requirements set by the Rwanda Public Procurement Authority (RPPA), including submission of mandatory administrative documents such as company registration certificate, tax clearance certificate, and social security clearance from RSSB, as well as bid security where applicable.
- The financial proposal should be detailed and transparent, clearly indicating professional fees, reimbursable expenses, and payment terms.
- The auditor must provide a realistic timeline indicating the commencement and completion period of the audit assignment.

VI. REQUIRED DOCUMENTS BIDDERS MUST SUBMIT:

- CPA Certificate licensed by ICPAR.
- Signed Proforma Invoice with detailed cost breakdown.
- Company Registration Certificate.
- Valid RRA Tax and RSSB Clearance Certificate.
- Company profile including evidence of similar works (if available).



VII.SUBMISSION DETAILS:

Complete documents must be submitted to:

- BIOCOOR Head Office – Karubanda
- Email: determinedyouthbiocoor@gmail.com
- No later than Friday, 15th May 2026 at 11:00 AM.
- Late submissions will not be accepted.

For more information and further clarification you may contact the Finance and Administration Manager at: +250788822442

A handwritten signature in blue ink is written over a circular stamp. The stamp contains the text 'BIOCOOR' at the top and 'RWANDA' at the bottom, with a central emblem featuring a tree and a bird.

Dr Ange IMANISHIMWE, PhD
Country Executive of BIOCOOR