



Rwanda Organization of Trauma Counselors (ARCT-RUHUKA)
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TERMS OF REFERENCE FOR THE RECRUITMENT OF AN EXTERNAL AUDITOR TO CONDUCT A SPECIAL AUDIT OF THE ARCT RUHUKA ACCOMMODATION HOUSE CONSTRUCTION PROJECT (PHASE I)

1. Background

ARCT RUHUKA is a national non-governmental organization operating in Rwanda with the mission of promoting sustainable development and improving the well-being of vulnerable communities. To strengthen its institutional capacity, enhance the efficiency of its operations, and ensure long-term organizational sustainability, ARCT RUHUKA initiated an office expansion project through the construction of an accommodation and office facility on Plot UPI No. 1/02/09/02/8962.

Phase I of the construction project has been completed at 95%. The project involved planning and design, budgeting and resource mobilization, procurement of construction materials and services, recruitment of consultants and contractors, supervision of works, contract administration, financial management, and the execution of construction activities in accordance with the approved plans and applicable regulations.

To ensure accountability, transparency, value for money, compliance with applicable laws and regulations, adherence to internal policies and procedures, fulfilment of contractual obligations, and sound financial management practices throughout the implementation of Phase I, ARCT RUHUKA seeks to engage an independent external audit firm to conduct a comprehensive compliance audit of the office expansion and accommodation facility construction project.

2. Purpose of the Audit

The purpose of the compliance audit is to assess whether the planning, procurement, contracting, financial management, project implementation, supervision, and construction activities related to Phase I of the accommodation house project were conducted in accordance with **ARCT RUHUKA** and **Rwanda** applicable laws, regulations, internal policies, approved procedures, contractual requirements, and principles of economy, efficiency, effectiveness, transparency, and accountability.

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3. Audit Objectives

The specific objectives of the audit are to:

- i. Assess compliance with ARCT RUHUKA policies, procedures, and governance requirements throughout the project cycle.
- ii. Review the adequacy and effectiveness of project planning, approval, and decision-making processes.
- iii. Verify whether procurement processes for construction materials, works, and services complied with applicable procurement regulations and organisational procedures.
- iv. Examine the recruitment and contracting processes for consultants under the Business plan, BoQ, supervisors, contractors, and suppliers.
- v. Assess compliance with contract terms and conditions by all parties involved.
- vi. Review project financial management systems and controls related to the construction project.
- vii. Verify the authenticity, accuracy, and completeness of project expenditures.
- viii. Assess whether construction materials purchased were properly received, recorded, utilised, and supported by adequate documentation.
- ix. Review the supervision arrangements and evaluate whether construction works were adequately monitored and certified.
- x. Determine whether construction activities were implemented according to approved designs, specifications, bills of quantities, contracts, and approved variations.
- xi. Identify weaknesses, irregularities, non-compliance issues, control gaps, and areas requiring corrective action.
- xii. Provide recommendations to strengthen governance, accountability, risk management, procurement, contract administration, and project management practices.

4. Audit Methodology

The auditor shall employ appropriate audit procedures, including document reviews, interviews, site inspections, compliance testing, substantive testing, analytical procedures, verification of transactions, physical inspections, and any other techniques deemed necessary to achieve the audit objectives.

5. Deliverables

The auditor shall provide:

- An inception report outlining the audit methodology, work plan, and timelines.
- Presentation of a draft compliance audit report presenting findings, observations, conclusions, and recommendations.
- A management letter detailing weaknesses, non-compliance issues, risks, and proposed corrective actions.
- A final compliance audit report incorporating management responses and comments.

6. Duration of the Assignment

The assignment is expected to be completed within twenty (20) calendar days from the date of contract signing unless otherwise agreed between ARCT RUHUKA and the selected audit firm.

7. Required Qualifications.

The audit firm shall:

- i. Be legally registered and licensed to provide audit services in Rwanda, and be on the Institute of Certified Public Accountants of Rwanda (**ICPAR**) list of auditing firms for the financial year 2026 and the list of RRA for the financial year 2026.
- ii. Have 5 Completion certificates, proven experience in conducting compliance audits, construction audits, project audits, or forensic reviews. Infrastructure projects are mandatory or highly desirable.
- iii. The Audit Firm shall be registered and authorized to operate in Rwanda and must hold a minimum Tier 2 ranking under the applicable audit firm classification framework in Rwanda.
- iv. Possess demonstrated experience in auditing procurement, construction, infrastructure, and donor-funded projects.
- v. Demonstrate the availability of a multidisciplinary team comprising at least three (3) Certified Public Accountants (CPA, ACCA, or equivalent), experienced auditors, two (2) qualified Civil Engineers and/or Quantity Surveyors, and one (1) Procurement Specialist. Additional experts in legal, governance, compliance, or project management fields shall constitute an added value.
- vi. Must have at least 5 years of proven experience in external audit services.
- vii. Demonstrated experience in auditing construction or infrastructure projects is mandatory or highly desirable.

- viii. Must be independent, with no conflict of interest in relation to ARCT RUHUKA or its contractors/suppliers.
- ix. The Audit Firm must provide valid Tax Clearance Certificates issued by the Rwanda Revenue Authority (RRA) and a valid Social Security Clearance Certificate issued by the Rwanda Social Security Board (RSSB) at the time of submission of the proposal

8. Evaluation Criteria

a) Technical will score 70%:

- I. Technical understanding of the assignment.
- II. Relevant experience in similar assignments.
- III. Qualifications and experiences of key personnel.
- IV. Proposed methodology and work plan.

b) financial proposal and value for money. will score 30%.

9. Reporting and Supervision

The selected audit firm shall report to the Board of Directors of ARCT RUHUKA. All audit findings shall be communicated independently and objectively.

10. Confidentiality

The audit firm shall maintain strict confidentiality regarding all information, documents, records, and findings obtained during the assignment and shall **NOT** disclose such information to third parties without written authorisation from ARCT RUHUKA except where required by law.

11. . Ethical Considerations

The consultant shall conduct the assignment in accordance with the highest ethical and professional standards while respecting the values, policies, and safeguarding principles of ARCT RUHUKA. Before collecting any information, the consultant shall obtain informed consent from all participants by clearly explaining the purpose of the assignment, the intended use of the information collected, and the voluntary nature of participation.

All information gathered during the assignment shall be treated with strict confidentiality, and the identities of respondents shall remain anonymous unless explicit permission has been granted for disclosure.



The consultant shall apply the "do no harm" principle throughout the assignment by ensuring that data collection methods, interviews, observations, and discussions do not expose participants to physical, emotional, social, legal, or reputational risks. The consultant shall also ensure inclusivity by providing equal opportunities for participation to all relevant stakeholders, including women, men, youth, persons with disabilities, and other vulnerable or marginalized groups. Furthermore, the consultant shall apply a gender-sensitive approach in all aspects of the assignment, recognizing and addressing gender-related issues, promoting equitable participation, and ensuring that the findings, conclusions, and recommendations reflect the perspectives and experiences of both women and men. The consultant shall comply with all applicable laws, professional standards, and ARCT RUHUKA policies relating to ethics, safeguarding, and data protection throughout the duration of the assignment.

ARCT-Ruhuka is committed to safeguarding. All consultant staff are required to sign and adhere to safeguarding, child protection, and PSEA. Women and people with disabilities are encouraged to apply.

12. Submission Details

Eligible and interested audit firms are invited to submit separate Technical and Financial Proposals in accordance with the requirements outlined in Section 8 of these Terms of Reference. Proposals must be completed in full and submitted within the deadline specified in these Terms of Reference.

Applications should be deposited at ARCT RUHUKA Headquarters at Kibagaba Sector, Gasabo District- Kigali City. Deadline for submission: 22 June 2026 at 11: 00.

For any other information, please get in touch with us during our working hours at ARCT-Ruhuka Mobile Phone number **(250)796894484.**

PS: ARCT Ruhuka reserves the right to accept or reject any application without obligation to justify.

Done at Kigali, 08 June 2026


NSANZABANDI Jean Claude
ARCT Ruhuka, Legal Representative Interim

