



TERMS OF REFERENCE FOR THE
RECRUITMENT OF A FINANCIAL AUDIT FIRM



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1. About 'Action pour le Bien-être Communautaire 'ABCom

Action for Community Well-being "ABCom" is a social development nongovernmental organization founded on September 26, 2015, that works to promote human well-being through the implementation of sectoral and multisectoral programs focused on emergency response, stability, and sustainable development for populations affected by armed conflict, natural disasters, and social injustices, as well as those living in extreme poverty and destitution.

Guided in its work by humanitarian principles, ABCom promotes values based on equality, humanism, accountability, and collegiality.

ABCom is officially recognized in the Democratic Republic of the Congo by the Ministry of Justice, Keeper of the Seals, and Human Rights through Ministerial Decree No. 084/CAB/ME/MIN/J&GS/2024 of February 6, 2024, granting it legal personality. It also holds certificates and decrees from other ministries, notably the Ministry of Social Affairs, Humanitarian Action, and National Solidarity; the Ministry of Planning and Monitoring the Implementation of the Revolution of Modernity; and the Ministry of Food Security and Agriculture.

His vision, motto, slogan, and inspiration

Vision	His vision is to build a society in which poverty is truly curbed and reduced.
Devise	« <i>Homo homini sacra res, facta non verba</i> » which translates as: "For humanity, every human being must be regarded as a sacred being—through actions, not words."
Slogan	« <i>Nulla tenaci invia est via</i> » which translates to: "For the determined, no road is impassable."
Inspiration	ABCom draws its inspiration from the words of the German philosopher Einstein: "The world will not be destroyed by those who do evil, but rather by those who stand by and do nothing."

About ABCom's Mission

ABCom's mission can be summarized as follows:

- Implement sustainable development programs.
- Provide humanitarian aid to victims of armed conflicts and natural disasters.
- Support them in stabilizing their respective communities.
- Assist them in finding sustainable solutions for their economic recovery.

ABCom's Headquarters and Field Offices

ABCom is headquartered at 028 Avenue Circulaire, Les Volcans District, Goma Municipality, North Kivu Province, in the Democratic Republic of the Congo.




It has field offices in the following cities and areas:				
Provinces	Territory	Specific Areas		
KINSHASA	164, Avenue Nguma, Quartier Joli Parc, Commune de NGALIEMA			
NORD-KIVU	MASISI	KITSHANGA	RUTSHURU	NYANZALE
	WALIKALE	PINGA, health area PINGA		
KWILU	BAGAGATA	FATUNDU, health area KIKONGO		
KWILU	BANDUNDU	Avenue Kwango n°1, Quartier Salongo.		
KWANGO	KENGE	Commune de Manonga, Quartier Mupepe, avenue Mbandu n° 11.		
MAI-NDOMBE	KWAMOUTH	Avenue du port, Quartier Mpoli, territoire de Kwamouth.		
SUD-KIVU	Bukavu	Commune d'Ibanda, Avenue Fizi, n° 216.		

The alignment of ABCom's programs with the SDGs, aimed at:

Eradicate poverty in all its forms; - End hunger, achieve food security, improve nutrition, and promote sustainable agriculture; - Ensure good health and well-being for all; and - Ensure equal access to quality education for all and promote lifelong learning opportunities.

2. Context and justification

"Action pour le Bien-être Communautaire", hereinafter referred to as the "Cooperation Partner," wishes to engage the services of an audit firm to conduct the audit of the project "Emergency and Post-Emergency Resilience for the Population of the Mweso Health Zone, Masisi Territory, North Kivu, DRC," in accordance with the agreement concluded between the Cooperation Partner and Sida.

The audit will be conducted in accordance with the International Standards on Auditing (ISA) published by the International Auditing and Assurance Standards Board (IAASB). In addition, a supplementary engagement will be carried out in accordance with International Standard on Related Services (ISRS) 4400 (revised), under Section II, must be the subject of a separate report entitled 'Report on Agreed-Upon Procedures'.

The procedures carried out must be described and the conclusions must be presented in accordance with the requirements of International Standard on Related Services 4400 (revised).

Where applicable, the sample size must be stated in the report.

The audit and the additional engagement will be performed by a qualified, independent external auditor.




3. Objective and scope of the audit.

The objective is to audit the financial statements for the period from December 1, 2025, to December 31, 2026, as submitted to Sida, and to express an audit opinion in accordance with International Standards on Auditing (ISA), applying ISA 800 and ISA 805.

This opinion will address the compliance of the financial statements for the project "Emergency and Post-Emergency Resilience for the Population of the Mweso Health Zone, Masisi Territory, North Kivu, DRC" with the Cooperation Partner's accounting records; and Sida's financial reporting requirements, as stipulated in the agreement (including its annexes) concluded between Sida and the Cooperation Partner.

Supplementary Engagement: Agreed-Upon Procedures (ISRS 4400 Revised)

In accordance with the agreed-upon procedures and the Terms of Reference below, you are requested to review the following areas:

Mandatory procedures to be included:

Verify whether the financial statements are structured in a manner that allows for a direct comparison with the most recent approved budget.

Review and verify whether the financial statements provide information regarding:

a) the financial results by budget line (both revenue and expenditures) for the reporting period, as well as columns presenting cumulative information from prior periods under the current agreement.

The budget is attached to the agreement with Sida as an appendix; any updates must be supported by written approval from Sida.

b) If applicable, verify that the opening balance of funds for the reporting period matches the closing balance of funds indicated in the previous period's report.

c) Verify the reporting of foreign exchange gains/losses. Inquire and confirm whether this disclosure covers the entire chain of foreign exchange transactions, from Sida's disbursement through to the management of the project/program within the organization in the local currency(ies), if applicable.

d) Review the explanatory notes (e.g., the accounting principles applied in preparing the financial statements).

e) Verify the amount of funds transferred to implementing partners, if applicable.

3. a) Inquire about and review the frequency with which payroll costs are charged to the project/program during the reporting period.

Select a sample of three individuals for three different months and:

b) Inquire and review whether supporting documentation exists for the allocated payroll costs.

c) Inquire and review whether the time actually worked is documented and verified by a supervisor. Inquire and review the frequency with which reconciliations are performed between the allocated time and the time actually worked.



d) Verify that the Cooperation Partner complies with applicable tax laws regarding personal income tax (PAYE) and social security contributions.

The reported labor costs must be verified by supporting documents such as employment contracts.

4. Review and confirm that the Cooperation Partner conducts due diligence on implementing partners (IPs) and/or suppliers to ensure that these parties are not included on the European Union's financial sanctions list (EU sanctions list targeting individuals, groups, and organizations).

Inquire about any findings reported as a result of the verification process and, if applicable, report on these findings.

5.a) Verify and confirm that the balance of unspent funds (as per the financial statements) at the end of the fiscal year matches the information provided in the accounting system and/or in the bank account.

b) For the most recent year only: verify and confirm the balance of unspent funds (including foreign exchange gains) in the financial statements and confirm the amount to be reimbursed to Sida.

4. Obligations of the audit firm

The audit firm's obligations will be specified in the "Audit Agreement" to be signed with ABCom. They will primarily involve verifying financial transactions and ensuring compliance with norms and standards.

The firm must produce high-quality work. To this end, the firm will commit, in particular, to strictly adhering to the terms of the contract, maintaining confidentiality, producing—with complete independence and impartiality—an audit report presenting the main findings, conclusions, and recommendations, and delivering the deliverables to ABCom's National Coordination Office within the agreed-upon deadlines, after presenting the results to the office during a debriefing meeting.

The audit firm shall be solely responsible for defining the audit methods and approaches, as well as the documents listed in these Terms of Reference.

5. Obligations of "ABCom"

ABCom will make all financial statements, accounting records, contracts, supporting documents, and project reports available to the audit firm. In addition, ABCom will provide the firm with the necessary facilities to ensure easy access to documentation, archives, information systems, and individuals involved in specific aspects of the project's implementation. ABCom must also provide accurate and complete explanations to the firm and agrees to pay the audit firm's fees in accordance with the agreed-upon terms.

Under the leadership of ABCom's Country Coordinator and with the support of the Director of Programs and the Director of Administration and Finance, the audit firm will conduct its engagement with complete independence.



6. Expected outcome of the audit engagement.

Upon completion of the review of ABCom's financial governance, the audit firm must provide:

6.1 Audit Reports

The report must be prepared in triplicate (hard copies and electronic versions) in French and English and signed by the lead auditor (and not merely by the audit firm) and must include the lead auditor's title.

Report on the ISA Engagement

The auditor's report must include an independent audit report in accordance with the format prescribed by ISA 800/805, and the auditor's opinion must be clearly stated therein. The audited financial statements must be attached to the audit report.

The report must also include a management letter written in French and English setting forth all findings from the audit as well as any weaknesses identified during the audit process, including:

The report must also include a management letter written in French and English setting forth all findings from the audit as well as the weaknesses identified during the audit process, including:

- Deficiencies in the internal control system and in administrative, financial, and accounting procedures;
- Controls over purchases, inventory, and assets;
- Periodic monitoring of budgets and expenditures, including the eligibility of expenditures;
- Separation of duties among those who authorize, approve, execute, and control expenditures;
- Financial reporting mechanisms;
- Staff recruitment and responsibilities;
- Compliance with audit regulations and the laws of the DRC.

The auditor must make recommendations to address the findings and weaknesses identified; these recommendations must be presented in order of priority and accompanied by a risk classification.

If the auditor determines that no findings or weaknesses were identified during the audit that would warrant issuing a letter to management, an explanation of this assessment must be included in the audit report.

Report on the Engagement Conducted in Accordance with ISRS 4400 (Revised)

The additional engagement involving agreed-upon procedures (ISRS 4400 (Revised)), referred to in Section II, must be the subject of a separate report titled "Report on Agreed-Upon Procedures."

The procedures performed must be described and the findings reported in accordance with the requirements of International Standard on Related Engagements 4400 (Revised).

Where applicable, the sample size must be indicated in the report.

If the auditor determines that no findings or weaknesses were identified during the audit that would warrant issuing a letter to management, an explanation of this assessment must be included in the audit report.




The measures taken by the Cooperating Partner to address the weaknesses identified in previous audits must also be presented in the letter of recommendations. If the previous audit did not result in any findings or weaknesses requiring follow-up, this fact must be explicitly stated in the audit report.

If the audit firm is required to sign, refer to the applicable legislation; Sida must nevertheless know who was responsible for the audit engagement.

In addition, the firm will:

- Share the draft report and recommendations with the ABCom Country Coordinator seven (07) days prior to the submission of the final report; this is to allow ABCom to address any concerns raised by the audit and to provide comments on the points and conclusions contained in the audit's recommendations.
- Will submit the final audit report to the ABCom Country Coordinator no later than two weeks after the audit period.

7. Retention of Working Documents

After the external audit has independently verified and certified that project resources were used in accordance with established procedures and funding agreements, and has, in doing so, identified or recommended necessary improvements, the report, working papers, and relevant findings from the audit will be retained by the firm for seven (07) years following the completion of the work.

8. Qualifications of the Audit Firm

8.1 The audit firm must:

- Be registered with the Order of Certified Public Accountants of the DRC (ONEC);
- Have at least five (05) years of experience in institutional auditing of development or emergency projects on behalf of national nongovernmental organizations;
- Have in-depth knowledge of the identification and promotion of such projects at the national and international levels by donors;
- Have conducted at least 10 financial statement audit engagements with various organizations over the past five (05) years.

The key personnel for the audit engagement must include:

- An audit director with at least 10 years of experience in financial auditing and registered with the Order of Certified Public Accountants;
- A mission leader who is a certified public accountant with at least five (5) years of financial auditing experience in at least three national and international development or emergency non-governmental organizations over the past five years;



- An auditor holding at least a master's degree (BAC+5) in auditing and accounting, with at least 2 years of financial audit experience in at least 2 national and/or international nongovernmental organizations over the past two years.

8.2 Evaluation of Bids

Criteria	Points
Technical Proposal	70
Experience	20
Understanding Terms of Reference and Methodologies	20
Response Team	15
Service Schedule	15
Financial Offer	30
Overall Rating	100

Note: Financial Assessment (30): The financial evaluation will be conducted only for technical proposals that have received a minimum score of 50 out of 70.

8.3 Regarding the duration of the assignment

The auditing firm will be hired for a one-time assignment to audit the activities of the aforementioned project, in accordance with Article 21 of the Uniform Act on the Accounting System for Nonprofit Entities (SYCEBNL).

8.4 Assignment location

The mission will take place at ABCom's offices in Goma, North Kivu.

8.5 Applications

Publication Date	October 19, 2026
Closing Date	November 02 30, 2026, at 5:00 p.m., DRC Eastern Time
Interested firms should submit their applications by email to postula@abcom-rdc.org no later than November 02, 2026, at 5:00 p.m. Eastern Time, with the subject line: "PROJECT AUDIT CONSULTANT RECRUITMENT." No applications submitted through any other channel or after the deadline will be accepted.	


