KELIN
Reclaiming Rights, Rebuilding Lives

INVITATION TO SUBMIT PROPOSAL FOR EXTERNAL AUDIT SERVICES
(KELIN/RFP/01/2026)

Audit Firm to Conduct Single Audit of KELIN Located at
Karen C, Kuwinda Lane, Off Langata Road

Firm Deadline for Proposal Submission: 13 November 2026 at 5:00 PM (EAT)

BACKGROUND

KELIN, a Kenya-based Non-Governmental Organization (NGO) registered in 2001 with a mission to protect and promote the right to health and health-related human rights in Kenya, is seeking the services of a qualified and reputable external audit firm to conduct the annual statutory audit for the financial year ending 31 December 2026. The audit should be carried out in accordance with the International Standards on Auditing (ISA) and the applicable laws of Kenya.

The auditor may also be required, from time to time, to undertake donor-specific project audits in accordance with individual donor requirements. The organization currently employs 27 staff members and manages a portfolio of 25 donor agreements and sub-agreements funded by various donors. In addition, KELIN has annual income estimated at KES 460 million and annual expenditure estimated at KES 400 million.

TIMEFRAME

The institutional audit must be completed by **February 28, 2027.** Applicants unable to complete the audit by this date will not be considered.

AUDIT OBJECTIVES

The objective of the audit of the financial statements is to enable the auditor to express an opinion on:

(i) Whether the financial statements (including the accompanying notes and supplementary schedules) present fairly, in all material respects or give a true and fair view of the financial position as at each accounting year-end and the cash flows for the years then ended, in accordance with applicable accounting standards and KELIN's policies.

(ii) Whether the proceeds of grant funds were used for their intended purposes and in line with grant agreements or donor requirements.

(iii) Whether KELIN complies with relevant laws, regulations and contractual obligations, including donor covenants and reporting standards.

SCOPE OF WORK:

The selected firm will be expected to:

- Conduct an independent audit of KELIN's financial statements.
- Ensure compliance with applicable accounting standards and regulatory requirements.
- Provide a detailed audit report and management letter with recommendations
- The fixed-price proposal will cover the institutional audit for the year ending 31 December 2026, with completion by 28 February 2027.
- Donor-specific audits would be agreed separately and this appointment does not guarantee the firm that work.

The audit is expected to take approximately **3 weeks (15 working days)**, including planning, fieldwork, and reporting

AUDITOR QUALIFICATIONS:

The auditor must satisfy the following minimum requirements:

- A legal entity in Kenya with business license granted by appropriate authority.
- A member of the relevant professional accounting body
- Have adequate relevant professional and educational qualifications, and able to provide audit staff with adequate qualifications, experience, and competence.
- Technically competent and able to conduct audits in line with the auditing standards.
- Objective and independent from the project(s), its staff, and activities, and from all aspects of management or financial interests of KELIN

- Possesses proven track record in financial audit of NGO's, donor funded projects, public sector projects, or audits of similar nature, type, and complexity.
- The audit firm must disclose any actual or potential conflict of interest, including prior engagements with KELIN or related entities

KELIN MANAGEMENT RESPONSIBILITIES:

KELIN is responsible for preparing and fairly presenting the financial statements including adequacy of disclosure and for maintaining sufficient internal controls to ensure that the financial statements are free from material misstatement, whether due to fraud or error. Management is also responsible for ensuring that the funds are used only for the purposes of the project(s), for compliance with financial covenants, and for ensuring that effective internal controls including over the procurement process are maintained.

The organization's books of accounts provide the basis for preparation of the financial statements and are established to reflect the financial transactions in respect of the activities. This includes maintenance of adequate accounting records and supporting documentation for transactions, selection, and application of accounting policies, and safeguarding of organization and project assets.

Management will also provide specific information on systems and processes for the accounting, recording and preparation of financial statements that are relevant for the audit.

Finally, management will provide the selected audit firm with appropriate space within its offices for the auditors to work. In addition, all necessary files will be made available to the auditors.

Further, the audit firm will be provided with one primary point of contract for all enquiries during the audit process.

AUDITOR RESPONSIBILITIES:

The auditor is responsible for forming and expressing an opinion on the financial statements in accordance with the auditing standards. As part of the audit process, the auditor may request from KELIN written confirmation concerning representations made in connection with the audit.

In the conduct of the audit, the auditor is expected to:

- Plan and perform the audit to reduce risk to an acceptably low level, including risks of material misstatements in the financial statements whether due to fraud or error,
- Design and perform audit procedures, and evaluate and report the results thereof including any noncompliance with laws and regulations,
- Communicate matters of governance arising from the audit of financial statements,
- Carry out compliance and internal controls review. This includes tests to confirm the following among others:
    - That grant funds have been used in accordance with the conditions of the donor agreements and KELIN policies, with due attention to economy and efficiency, and only for the purposes for which the financing was provided,
    - That, goods, works, and services financed have been procured and project expenditures have been incurred in line with the grant agreements and KELIN policies,
    - That assets and inventories procured from grant funds exist and there is verifiable ownership in accordance with donor agreements and KELIN policies,
    - That all necessary supporting documents, records, and accounts have been maintained in respect of all project activities,
- Review the activities of project designated accounts including deposits received, payments made, interest earned, exchange rates used, and reconciliation of period-end balances, and
- Common/shared costs have been properly recorded and fairly allocated among the various KELIN grants in compliance with the cost allocation procedures.

EXPECTED DELIVERABLES:

The auditor is required to deliver the following reports in the English language:

I. Audited Financial Statements that include income and expenditure statement, balance sheet, cash flow statement, statement of changes in funds and notes to the financial statements.

II. Auditors' report and opinion.

III. Management letter with responses from management on each issue.

LOCATION:

The audit will be conducted at KELIN office(s) located at: (Karen C, Kuwinda Lane, Off Langata Road) as well as the audit firm's place of business.

KEY CONTRACT TERMS:

This contract will be a fixed price contract. No additional costs outside of the winning firm's fixed price will be considered.

All deliverables provided to KELIN must be furnished for the use of KELIN without royalty or any additional fees.

All materials will be owned exclusively by KELIN. The auditor will not use or allow the use of the materials for any purpose other than the auditor's performance of the contract without the prior written consent of KELIN.

EVALUATION CRITERIA:

All proposals will be evaluated by KELIN against the following weighted **best value** criteria:

1. Past performance (30%)
2. Proposed methodology and approach (20%)
3. Fixed price (20%)
4. Capacity of individual auditors (30%)

INSTRUCTIONS FOR SUBMISSION OF PROPOSAL:

The proposal should include the following:

1) Provide at least 3 recent references of similar assignments conducted within the last three years within the NGO sector (i.e name of client, phone number, email address, name and title of contact person).
2) Audit approach and methodology indicating understanding of NGO operations and donor requirements.
3) Financial proposal, clearly indicating professional fees and any other related costs.

4) Key staff qualifications and experience of the proposed audit team.
5) Company profile including background, registration, and experience in auditing NGOs or donor-funded projects. Include CV's of key staff who will take part in the audit.
6) All proposals must be submitted in a single PDF document clearly labeled 'KELIN/RFP/01/2026 – [Firm Name]'.

Any proposal that does not contain these documents **WILL NOT** proceed to technical evaluation.

CONFIDENTIALITY AND DATA PROTECTION:

The selected audit firm will maintain strict confidentiality regarding all information obtained during the audit and comply with KELIN's data protection and privacy policies.

PROPOSED TIMELINE:

DATE: November 3, 2026-Release of RFP

DATE: November 10, 2026 – Submission of any Enquiries directed to: Contractual Enquiries send to: **auditrfpenquiries@kelinkenya.org**

DATE: November 11, 2026 – Responses to all submitted enquiries.

No phone calls please.

DATE: November 13, 2026 - Completed proposals must be delivered electronically to:

auditrfp@kelinkenya.org.

DATE: November 24, 2026: – Final decision announced and offerors notified

DATE: November 30, 2026: – Contract executed for work to start by end of January/early February 2027.

Please note it is our best intent to comply with the above timelines, but unavoidable delays may occur.

ADDITIONAL INFORMATION

All proposals and communications must be identified by the unique RFP# reflected on the first page of this document. Failure to comply with this requirement may result in non-consideration of your proposal.

Any proposal not addressing each of the foregoing items could be considered non-responsive.
Late proposals will be rejected without being considered.
This RFP is not an offer to enter into agreement with any party, but rather a request to receive proposals from persons interested in providing the services outlined above. Such proposals shall be considered and treated by KELIN as offers to enter into an agreement. KELIN reserves the right to reject all proposals, in whole or in part, and/or enter negotiations with any party.

KELIN shall not be obligated for the payment of any sums whatsoever to any recipient of this RFP until and unless a written contract between the parties is executed.

KELIN is an Equal Employment Opportunity employer and does not discriminate against any employee, applicant, consultant, or firm because of age, disability, race, religion, color, national origin, or sex. KELIN welcomes proposals from all qualified and responsible sources, including small businesses, minority-owned firms, and women-owned businesses.

Note: Only shortlisted firms will be contacted.