



International Gorilla Conservation Programme (IGCP)  
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## TERMS OF REFERENCE AND CALL FOR APPLICATION IGCP AUDIT – FINANCIAL YEAR 2016

The International Gorilla Conservation Programme (IGCP) is a coalition of Fauna & Flora International (FFI) and the World Wide Fund for Nature (WWF). IGCP works in close partnership with the governments of Rwanda, Uganda and the Democratic Republic of Congo (DRC) to conserve mountain gorillas (*Gorilla beringei beringei*) and regional afro-montane forests. IGCP activities also include collaboration with local people surrounding the parks to ensure that the benefits of conservation of the forest habitat are shared with communities. IGCP operates with an average annual budget of 1.5 million USD utilized across the three aforementioned countries.

IGCP is recruiting an audit company to conduct audit for the fiscal year ended 30<sup>th</sup> June 2016.

### Objectives of the Audit

The objective of the audit is to enable the auditors to express an independent professional opinion on the financial statements for the financial year 2015/2016 ended 30<sup>th</sup> June 2016 and on the soundness of the organisation's internal control systems to achieve its objectives.

### Scope of the Audit Assignment

The auditor will: (a) carry out tests of transactions as necessary, and will obtain an understanding of the entity accounting system, to assess its adequacy as a basis for the preparation of the organization's financial statements to establish whether adequate records have been maintained; (b) confirm that appropriate internal control framework is in place to provide reasonable assurance on the operations of the organization, efficient use of resources and reliability of the financial reports and (c) confirm although the responsibility for preventing errors, irregularities or fraud, remains with the organization, the audit is planned so as to have a reasonable assurance that any material misstatements, irregularities and/or fraud in the entity financial statements is detected.

Auditors will assess whether:

- a) Donor funds and other organisation resources have been accounted for and used in accordance with the conditions of the grant agreement, as per the donors' applicable policies/procedures/guidelines and other relevant instruments, with due attention to economy and efficiency, and only for the purposes for which the funding was provided.

— A coalition of —



