



25<sup>th</sup> December 2024

Ref: MHMR001/ITT/AUDT/23-24

## Invitation to Tender

### Services Provided by External Auditors

#### 1. Introduction and Historical Context

Muslim Hands Mauritania is a non-governmental organization that is dedicated to humanitarian assistance, healthcare & nutrition, education, livelihoods, WASH, emergency, food security and community development. We are committed to the empowerment of communities and the promotion of sustainable development, and we operate in Nouakchott and Trarza regions in Mauritania.

In order to guarantee accountability, integrity, and transparency in our operations, we are in search of a qualified external audit firm to conduct an independent audit for the fiscal year ending January to December 2023 and January to December 2024. The audit will include an evaluation of our internal controls, governance practices, compliance frameworks, and Annual & financial statements.

This Invitation to Tender (ITT) is intended for the most reputable audit firms with extensive experience in the non-governmental organisation (NGO) sector. We are open to proposals that exhibit a dedication to maintaining the highest professional standards and a comprehension of our operations.

#### 2. Objective of the External Audit

The objective of this audit is to guarantee that Muslim Hands Mauritania operates under robust internal control and governance practices, maintains accurate financial records, and complies with legal and regulatory requirements, in order to reassure the Board of Trustees, stakeholders, donors, and regulatory authorities.

#### 3. Audit Scope

The attached document contains a comprehensive Scope of Audit/Terms of Reference (TORs). Key areas encompass, but are not restricted to:

- Annual & financial statements
- Financial Reporting and Compliance with Accounting Standards

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**Web: [muslimhands.org](http://muslimhands.org); Mail: [abdalbake.hydera@mr.mhworldwide.org](mailto:abdalbake.hydera@mr.mhworldwide.org)**

- Governance and Board Oversight
- Frameworks for Risk Management
- Mechanisms of Internal Control
- Operational Procedures and Policies Compliance
- Strategy Performance Metrics and Alignment

The appointed auditor is anticipated to conduct a comprehensive evaluation of each area and generate an audit report, as well as a detailed management letter for the Board that presents the findings and recommendations.

#### **4. Tender Submission Requirements**

Audit firms must submit a comprehensive proposal that includes the following in order to be considered:

##### **A. Technical Proposal Firm Profile and Experience**

An overview of the organisation, including its background, experience in the non-governmental organisation (NGO) sector, and pertinent qualifications.

Emphasise prior experience with audits of NGOs or organisations with comparable structures and obstacles.

##### **Methodology and Approach**

- Specify the audit methodology, including the methods and instruments that will be implemented.
- Please provide a detailed explanation of the firm's approach to each of the areas outlined in the appended TORs.
- Indicate the methods by which the organization guarantees confidentiality, independence, and adherence to international auditing standards.

##### **Composition of the Team**

- The qualifications, relevant experience, and roles of the proposed audit team are detailed below.
- Indicate whether any team members possess specialized experience in the nonprofit or NGOs.

##### **Risk Management and Quality Assurance**

- Detailed explanation of the quality control measures implemented to guarantee the integrity and precision of audit findings.

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- Outline the methods of risk management that are employed to identify and mitigate potential obstacles that may arise during the audit.

#### **B. Financial Proposal Cost Structure**

- A comprehensive analysis of the audit fee, which delineates the costs for each phase or area of the audit.
- Supplementary expenses for travel, lodging, or incidentals (if applicable).

#### **Terms of Payment**

Preferred payment schedule, which is associated with the audit process's milestones.

#### **C. Credentials and References**

##### **References**

Please provide a minimum of three references from previous NGO or nonprofit audit clients, along with their contact information.

##### **Certifications and Credentials**

Incorporate any pertinent professional affiliations, certifications, or accreditations.

#### **5. Criteria for Evaluation**

The following criteria will be used to evaluate the proposals that have been submitted:

**Proposed Approach and Methodology - 30%**

**Technical Expertise and Experience - 40%**

**Cost and Value for Money – 20%**

**References and Reputation - 10%**

The firms that achieve the highest score will be selected for further consideration and may be invited to participate in a presentation or interview to further discuss their proposals.

#### **6. Timeline**

**ITT Issued:** 25<sup>th</sup> December 2024

**Proposal Submission Deadline Submissions:** 6th January 2025

**Proposal Evaluation and Selection:** 7th to 10<sup>th</sup> January 2025

**Interviews (if applicable):** Date to be schedule if needed

**Notification of the Final Selection and Award:** January Ending

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The anticipated commencement date of the audit is 17<sup>th</sup> February to 28<sup>th</sup> February 2025.

## 7. Guidelines for Submissions

Proposals must be submitted in both electronic and physical copy formats to:

**Contact Person:** Khyar Ould Mohamedou **PHONE:** 48580249

**Title:** Member of Trustee

**Email:** muslimhandsmr@gmail.com

**Physical Address:** Dar-Naim, Nouakchott, Route De La Resistance Mauritania

**Deadline:** All proposals must be received by **6<sup>th</sup> January 2025 at 16:00hrs local time.**

## 8. Additional Information

**Confidentiality:** The information submitted in response to this ITT will be dealt with the utmost confidentiality and will be utilized exclusively for the purpose of evaluation.

**Disclaimer:** Muslim Hands Mauritania retains the right to approve or reject any proposal at its discretion and to provide additional instructions if required.

**All interested applicants can request for the Terms of Reference (TOR) Via email.**

[muslimhandsmr@gmail.com](mailto:muslimhandsmr@gmail.com)

**Country Director**

Sheikh Abd El Baghi  
Sheikh M. Chems Dine

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