

TERMS OF REFERENCE FOR THE RECRUITMENT OF A FIRM TO AUDIT THE ACCOUNTS OF “ASSOCIATION BURUNDAISE POUR LE BIEN ETRE FAMILIAL” FISCAL YEAR 2026.

I. BACKGROUND.

The Association Burundaise pour le Bien-être Familial (ABUBEF) is a non-profit association under Burundian law whose mission is to promote reproductive health and related rights in synergy with the government and other development partners, with a focus on the underserved.

The areas of intervention are spread over 5 provinces of Burundi namely BUJUMBURA, BURUNGA, BUTANYERERA AND GITEGA.

For FY 2026, ABUBEF has received funding from the following donors:

- IPPF through unrestricted and restricted grants;
- The Government of Burundi through the PBF performance-based financing;
- The FCDO through the WISHDIVIDEND project;
- UE via MEDECINS DU MONDE
- UNICEF;
- UNFPA

II. PURPOSE OF THE AUDIT ASSIGNMENT.

ABUBEF would like to recruit an international auditing firm whose mission will be to audit its accounts for the fiscal year from January 1, 2026 to December 31, 2026.

The audit shall be conducted in accordance with generally accepted accounting standards as set forth in Section A4 of the External Audit Manual. It is understood that the audit will be planned and performed to obtain reasonable assurance that the summary financial statements are free of material misstatement.

Accordingly, your audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the summary financial statements, assessing the accounting principles used and significant estimates made, and evaluating the overall presentation of the summary financial statements.

Based on the specific requirements of IPPF, the audit will cover, but not be limited to, the following procedures:

- a) Ensure that the activities of the Association, including those of its branches (Bujumbura, Ngozi, Gitega, Rumonge, Muyinga and Kirundo), have been conducted in accordance with IPPF's funding agreements and the terms and conditions agreed with other donors, and verify that costs, both direct and indirect, have been allocated to projects in accordance with these terms and conditions;
- b) Visit the Association's branches and clinics to enable you to determine whether internal control systems and procedures are adequate and inventories are accurate;
- c) Review and evaluate key accounting controls and procedures related to the most important accounting functions and applications such as cash and cash management, project cost accounting, budgetary control systems and procedures, payroll, fixed assets, contraceptive controls and supplies, etc;
- (d) Evaluate insurance coverage for the Association's assets and liability and employer status;
- e) Review the minutes of the National Executive Committee and other volunteer committees to determine that activities have been carried out in accordance with the resolutions adopted;
- f) Review the Association's designated reserves and restricted funds to ensure that they are in compliance with IPPF policies and local legal practices and customs with respect to their appropriateness and use;
- g) Review post year-end transactions and events and assess their potential impact on the Association's summary financial statements.

III. DURATION OF THE ENGAGEMENT

The engagement shall last one calendar month from the date of signature of the engagement letter by ABUBEF.

IV. PROFILE OF THE FIRM

The firm must have at least ten years of auditing experience and must be on the IPPF approved list. It must also have a wide range of personnel in different fields such as accounting, human resources management, governance. Preferably the Firm must be on the IPPF approved list.

N.B The offer currency is USD or BIF.

Done in Bujumbura, on 08 October 2026

THE EXECUTIVE DIRECTOR OF ABUBEF

Dr UWIMANA Donayine

