



## **Haydom Lutheran Hospital**

ELCT Mbulu Diocese

### **REQUEST FOR EXPRESSION OF INTEREST (EOI) FOR PROVISION OF EXTERNAL AUDIT SERVICES**

#### **BACKGROUND**

Haydom Lutheran Hospital (HLH), originally founded by the Norwegian Lutheran Mission and opened in 1955, is registered as a private hospital under “The Private Hospitals (Regulation) Act No.6 of 1977 as amended by Act.26 of 1991”. The hospital has been part of the Tanzanian central health plan since 1967 and has the status of Referral Hospital at the Regional level since 2010. HLH is under the Medical Board, which in turn is elected by the General Assembly of the Evangelical Lutheran Church of Tanzania, Mbulu Diocese. HLH has a capacity of 420 beds and has an average of 600 staff and it provides care to an average of 13,000 inpatients and 105,000 outpatients yearly. HLH has a turnover of approximately 13 billion a year.

#### **OBJECTIVE OF THE AUDIT**

The objective of the external audit is to express an independent professional opinion on the Financial Statements of HLH and its Projects in accordance with International Standards on Auditing (ISA) issued by the IFAC (International Federation of Accountants). The Financial Statement consists of a consolidated financial statement as well as separate financial statements for the hospital and its projects. The external auditor is also required to express a professional opinion on the soundness of the internal control systems, compliance to International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS), compliance with the HLH financial regulations; and compliance with the applicable donor’s rules and regulations.

#### **AUDITORS EXPERIENCE AND QUALIFICATIONS**

The Audit firm should be registered and have a license from the National Board of Accountant and Auditor (NBAA). The Audit firm should have relevant experience in auditing hospitals and not-for-profit organizations, especially donor-funded projects. The auditor must have adequate staff with appropriate professional qualifications and suitable experience.

#### **OTHER REQUIREMENTS**

- The auditors must be impartial and independent from all aspects of management financial interests in the entity being audited or those of its implementing/supervising agency or directly related entities.
- The auditor should not, during the period covered by the audit nor during the undertaking of the audit, be employed by the entity, serve as director for the entity, or

have financial or close business relationships with any senior participant in the management of the entity.

- The auditors should disclose any relationship that might possibly compromise his/her independence during the conduct of the audit.
- The auditor must be willing to commit to a strict time---schedule as follows.

The audit will take place in the second week of February. The draft report must be submitted in the third week of February. The final report must be submitted in the fourth week of February.

**SUBMISSION OF THE EXPRESSION OF INTEREST (EOI).**

Expression of Interest must be submitted by 16.00 hours on 5<sup>th</sup> September 2018.

The audit firm submitting the EOI should ensure they send their EOI for “Provision of External Audit Services” via below email due to time limitations and hard copies to the address below.

With your application, please send us a price quotation for the audit fee for our consideration during analysis.

**All EOIs should be addressed to:**

Managing Medical Director  
P.O Box 9000  
Haydom---Manyara  
Tanzania

**All envelopes should be clearly marked ‘EOI Provision of External Audit Services’**  
**The EOI may also be submitted through e---mail at [post@haydom.co.tz](mailto:post@haydom.co.tz) with subject ‘EOI Provision of External Audit Services’**