



## **CALL FOR APPLICATIONS (CFA): EXTERNAL AUDIT SERVICES**

**Client:** Mt. Elgon Agroforestry Communities Cooperative Enterprise (MEACCE) Ltd — a Fairtrade/Organic-certified union of 13 primary societies based in Mbale, Uganda.

**Assignment:** External audit of MEACCE's quarterly financial reports and annual financial statements, with presentation of findings to the Annual General Meeting (AGM).

### **Scope of Work**

- 1) Plan and execute the audit in accordance with International Standards on Auditing (ISA) and the applicable reporting framework (e.g., IFRS/IFRS for SMEs).
- 2) Assess internal controls; perform tests to verify accuracy, allowability, allocability, and reasonableness of costs.
- 3) Identify significant risks (including fraud risks) and perform substantive procedures.
- 4) Issue an Audit Report and Management Letter with practical, prioritized recommendations.
- 5) Present key findings to the AGM; conduct interim procedures if requested by donors/partners.

### **Eligibility & Submission Requirements**

- Firm registered with a valid ICPAU practicing certificate; TIN and (if applicable) VAT registration.
- Proof of inclusion on the approved list to audit cooperatives (attach evidence).
- Relevant experience with cooperatives/NGOs; at least two recent references.
- Partner-in-charge and team CVs; independence and conflict-of-interest declaration.
- Technical proposal (work plan, timelines) and a separate financial proposal (fees inclusive of taxes).

### **How to Apply**

Email proposals to [pnakalagwa@mtelgoncoffee.com](mailto:pnakalagwa@mtelgoncoffee.com) (cc: [info@mtelgoncoffee.com](mailto:info@mtelgoncoffee.com), [lwepukhulu@mtelgoncoffee.com](mailto:lwepukhulu@mtelgoncoffee.com), [mnamakula@mtelgoncoffee.com](mailto:mnamakula@mtelgoncoffee.com)).

Alternatively, submit hard copies to Plot 24/26 Bunyoli Road, Industrial Area, Mbale (Milton Obote Foundation House).

**Subject line: "CFA – External Audit Services – MEACCE."**

**Deadline: 12<sup>th</sup> September 2025**