



AUDIT TERMS OF REFERENCE (TOR)

Grantee/Implementing Partner's name: CIVIL SOCIETY FOR THE ERADICATION OF TUBERCULOSIS IN NIGERIA (TB NETWORK)

Grant title: Community-Driven Approaches for Transformative Change to Combat Drug-Resistant Tuberculosis (COMBAT DRTB)

TB NETWORK is inviting **proposals from qualified audit firms** to conduct a project audit in accordance with the Grant Agreement for this Unitaid-funded grant. Firms are requested to submit proposals compliant with the terms of reference below.

ORGANISATIONAL AND PROJECT BACKGROUND

About the grantee/Implementing Partner

Civil Society for the Eradication of Tuberculosis, also known as the 'TBNetwork' is a not-for-profit Non-Governmental Organization established in 2009 and registered with the Corporate Affairs Commission (CAC) in June 2010. TBNetwork has over 600 registered CBOs across the 36 states and the FCT in Nigeria. It coordinates Civil Society Organizations (CSOs) in advocating for increased access to high-quality and comprehensive tuberculosis services in Nigeria

About UNITAID

Unitaid is a global health organization that saves lives by making new health products available and affordable for people in low- and middle-income countries. Unitaid works with partners to identify innovative treatments, tests and tools, help tackle the market barriers that are holding them back, and get them to the people who need them most – fast. Since Unitaid was created in 2006, the organization has unlocked access to more than 100 groundbreaking health products to help address the world's biggest health challenges, including HIV, TB and malaria; women's and children's health; and pandemic prevention, preparedness and response. Every year, more than 300 million people benefit from the products Unitaid has helped roll out. Unitaid is hosted by the World Health Organization.

About the Project

TB Network is implementing the Community-Driven Approaches for Transformative Change to Combat Drug-Resistant Tuberculosis (COMBAT-DRTB) Project, a global south-led, civil society-driven initiative aimed at transforming the response to drug-resistant tuberculosis (DRTB) in low- and middle-income countries (LMICs). It focuses on key and vulnerable populations (KVPs) across six countries—Kenya, Nigeria, Zimbabwe, Moldova, Tajikistan, and Ukraine—with national, regional, and global impact.



Audit services

Unitaid-funded projects are subject to annual audits by external audit firms. For this Project, the following audit services are required:

- Audit of the Financial Report(s) under the International Standards on Auditing - with special consideration to ISA 805.
- Agreed-Upon Procedures (“AUPs”) under the International Standard on Related Services 4400.

The detailed service requirements are outlined in the following sections.

AUDIT OF THE FINANCIAL REPORT

Objectives

Unitaid requires the auditor to issue a fair presentation opinion confirming that:

- i. The financial information as reported in the grant financial report has, in all material respects, been presented in accordance with Unitaid’s Financial Reporting Guidelines.
- ii. The underlying transactions have been accounted for in compliance with the terms and conditions of the grant agreement, applicable accounting standards and relevant local legislation.

Auditing standards

The grant audit shall be performed in accordance with the International Standards on Auditing (ISA) as published by the International Auditing and Assurance Standards Board (IAASB), with special considerations of ISA 805 “special considerations—audits of single financial statements and specific elements, accounts or items of a financial statement”.

Financial report(s) subject to audit

The Finance tab of the Data Annual Report for the following period shall be subject to audit:

- 1st January 2025 to 31st December 2025

Audit deliverables

The auditor is expected to issue the following documents:

- An audit report in which the audit opinion shall be reported, with the audited financial information annexed,
- A management letter.

The management letter shall explicitly capture:

- A summary of findings and adjustments
- Ineligible expenses noted during the audit should be highlighted,
- Management responses provided by the implementer and action timelines. Should an implementer reject an audit finding or if the Auditor disagrees with the adequacy of the response received, the management letter should acknowledge that disagreement,
- Any matters that have come to the auditor’s attention during the audit and which may have a significant impact on the implementation and/or sustainability of the project, especially with regard to weaknesses in internal controls



Specific areas of audit focus

- The auditor must ensure that the financial information reconciles with the implementing partners' books of account, which provide the basis for preparation of the grant financial report.
- The auditor must ensure that accruals are reviewed for reasonableness, existence and completeness.
- For any audited expenses, the auditor is expected to validate that:
 - Such expenses are eligible under the grant agreement. An eligible expense is one that supports an approved programmatic activity as defined in the project plan and budget. Further details on expense eligibility criteria are available in the Unitaid Funding Principles section of the Financial Guidelines.
 - Such expenses are not charged against another funding source.
 - Such expenses, including accruals, are supported with adequate and approved documentation such as approved purchase orders (approved quantity, quality, time and price terms), delivery documents and invoices.
 - Staff-related expenses reflect actual time worked on the project, verified through reconciliations with the implementer's timekeeping system (or equivalent). These expenses must also be approved in line with the implementer's internal policy and applicable local regulations, including rules governing remuneration and benefits.
 - Tax exemptions for the procurement and delivery of commodities have been secured; if tax exemptions were not granted by relevant tax authorities, this must be clearly documented.
- The auditor must ensure that any project income generated has been correctly identified, recorded and reported in accordance with the provisions of the grant agreement.
- The auditor should assess the reasonableness of the foreign exchange rates applied to transactions and financial positions.
- The auditor is expected to ascertain that reported transactions comply in all material respects with applicable legislations. Attention should be paid to payroll and staff-related expenses.



AGREED-UPON PROCEDURES

Objectives

The auditor is expected to perform Agreed-Upon Procedures (“AUPs”) to provide complementary audit and risk assessment services that further evaluate and strengthen the internal control systems of both the Project and the Implementer.

Auditing standards

The auditor is required to perform the Agreed-Upon Procedures in compliance with the IAASB’s International Standard on Related Services 4400.

Selected Agreed-Upon Procedures

AGREED-UPON PROCEDURES

Procedure n°1: Wrongdoing and loss incidents

Hold discussions with at least 3 key senior officers (including the Finance Director) involved in the oversight and management of the **COMBAT DR TB** project, confirm:

- Key officers have a clear understanding of internal processes and grant-related requirements in relation to the prevention, management, investigation and reporting of wrongdoing and adverse.
- Key officers are aware of provisions stated in the Unitaid Financial Guidelines for the prevention, reporting and management of wrongdoing.
- Unitaid Guidelines for the prevention, reporting and management of wrongdoing have been shared with all relevant staff and partners working on the Unitaid project activities.
- Periodic training on wrongdoing prevention are being organized with all relevant staff and partners working on the Unitaid project.

2. Obtain the comprehensive list of incidents reported to Unitaid and confirm:

- All incidents have been reported using the Unitaid incident report template within 21 days and are duly reflected in the relevant section of the financial report,
- All incidents are subject to relevant management action plans until they are fully addressed and closed by Unitaid,
- All open incidents are being actioned in a timely manner and under the supervision of management

3. Enquire, through interviews with a selection of staff working on the Unitaid project, whether they are aware of any wrongdoing and adverse incidents, and confirm such incidents are relevant to the Unitaid project and have been reported to Unitaid.



AUPs deliverables

The auditor is expected to issue a report of factual findings. This report shall at least capture the following:

- A statement that the procedures performed were those agreed upon with the implementer;
- A statement that the engagement was performed in accordance with the International Standard on Related Services applicable to agreed-upon procedures engagements, or with relevant national standards or practices;
- A description of the auditor's factual findings including sufficient details on errors and exceptions found;
- A statement that had the auditor performed additional procedures, an audit or a review, other matters might have come to light that would have been reported.

PLACE AND DESIRED TIMEFRAME

The audit will be coordinated from Abuja, 22 Koforidua Street, Wuse Zone 2. by Martha Iliya/Finance Manager.

- Audit start date: 6th May 2026
- Draft deliverables: 13th May 2026
- Final deliverables: 27th May 2026

Closing date of proposal: 2 weeks from the date of advert.

Send proposal via this Email: tbnetworkcso@gmail.com

For: TB Network



Finance Manager



National Coordinator