



Monday, 08 December 2025

RE: INVITATION TO QUOTE FOR THE FINANCIAL AUDIT OF NATIONAL TAXPAYERS ASSOCIATION RESOURCES FOR THE FINANCIAL PERIOD 1ST JANUARY 2025 TO 31ST DECEMBER 2025.

The National Taxpayers Association (NTA) is seeking quotes from qualified audit firms to perform a financial audit of its resources for the year ending 31st December 2025.

Please ensure that your quotation includes:

- Your Curriculum Vitae(s) of your audit team, and
- A Cost Proposal
- Your audit methodology.

The closing date for submission of the quotes (hard or soft copy) is 20th December 2025 at 16.30 hours. Any proposals received after the deadline will not be considered.

If you need further information you can reach out to us on admin@nta.or.ke or jkilumba@nta.or.ke.

We look forward to hearing from you.

Yours sincerely,

Patrick Nyangweso,
Chief Executive Officer.

The NTA is a national, volunteer-based, independent and non-partisan organization established to improve the delivery of services and the management of devolved Funds for the benefit of all Kenyans.

NTA is a citizen initiative currently steered by the following National Government Council members: Kenya Private Sector Network (KPSN) - Chair, Transparency International Kenya (TI-K) - Treasurer, Centre for Governance and Development (CGD) - Secretary, Institute of Certified Public Accountants of Kenya (ICPAK) - Member, Kenya Female Advisory Organization (KEFEADO) - Member, Supreme Council of Kenya Muslims (SUPKEM) - Member, African Woman and Child Feature Service (AWCFS) - Member, United Business Association (UBA) - Member, Catholic Justice & Peace Commission (CJPC), and Kenya Alliance of Resident Association (KARA)

National Taxpayers Association, P.O. Box 4037, 00505 Nairobi, Kenya. Tel: 0701 044 555

STATEMENT OF WORK

INVITATION TO QUOTE FOR THE FINANCIAL AUDIT OF NATIONAL TAXPAYERS ASSOCIATION RESOURCES FOR THE FINANCIAL PERIOD 1ST JANUARY 2025 TO 31ST DECEMBER 2025.

I. BACKGROUND

About The National Taxpayers Association (NTA)

The National Taxpayers Association (NTA) is a volunteer-based independent and non-partisan organisation established to improve the delivery of services and supporting good governance in Kenya through strengthening citizen to government accountability, and citizen to citizen accountability. The objectives of the NTA are:

1. To ensure that taxpayer's money is used to deliver quality services, such as health, education, agriculture, roads, and water, etc., for all Kenyans.
2. To ensure transparent and citizen-responsive management of taxpayers' money in devolved funds, such as the Constituency Bursary Fund, Constituency Development Fund, Free Primary Education Fund; and
3. To sensitize citizens on their rights and responsibilities as taxpayers.

II. TITLE

Annual Audit of the National Taxpayers Association (NTA) resources for the period ending 31st December 2025.

III. OBJECTIVES

The objective of this engagement is to conduct a financial audit of the NTA resources managed under its various programmes for the period ending 31st December 2025. The financial audit must include (1) a specific audit of all NTA DONOR funded programs, and (2) an audit of NTA's general-purpose financial statements on an organization-wide basis (balance sheet, income statement, and cash flow statement). The fund accountability statement is the basic financial statement to be audited that presents NTA's revenues, costs incurred, and cash balance of funds.

VI. AUDIT SCOPE

The auditor must use the following steps as the basis for the audit program and the review. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising professional judgment. The steps must be modified to fit local conditions and specific programme design, implementation procedures, and agreement provisions which may vary from programme to programme. Any limitations in the scope of work must be communicated as soon as possible to the NTA management

A. Pre-Audit Steps

Following is a list of applicable documents. You must review the applicable documents considered necessary to perform the audit:

1. The agreement between FUNDING PARTNERS and NTA.
2. Contracts and subcontracts with third parties, if any.
3. All programme financial and progress reports; and charts of accounts, organizational charts; accounting systems descriptions; procurement policies and procedures; and receipt as necessary to successfully complete the required work.

B. Financial Statement

The auditors must examine the financial statement including the budgeted amounts by category and major items; the revenues received from DONORS for the period covered by the audit; the costs reported by NTA as incurred during that period.

The auditors may prepare or assist the recipient in the preparation of the financial statement from the books and records maintained by the recipient, but the recipient must accept the responsibility for the statement's accuracy before the audit commences.

C. Internal Controls

The auditors must review and evaluate NTA's internal controls to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures have been placed in operation. The auditors understanding of the internal controls must be documented in the working papers.

The major internal control components to be studied and evaluated include, but are not limited to, the controls related to each revenue and expense account on the financial statement. Auditors must:

1. Obtain a sufficient understanding of the internal controls to plan the audit and to determine the nature, timing and extent of tests to be performed.
2. Assess inherent risk and control risk and determine the combined risk. Inherent risk is the susceptibility of an assertion, such as an account balance, to a material misstatement assuming there are no related internal control policies or procedures. Control risk is the risk that a material misstatement that could occur in an assertion will not be prevented or detected on a timely basis by NTA's internal control policies or procedures. Combined risk (sometimes referred to as detection risk) is the risk that the auditor will not detect a material misstatement that exists in an assertion. The auditor bases combined risk upon the effectiveness of an auditing procedure and its application.

3. Summarize the risk assessments for each assertion in a working paper. The risk assessments must consider the following broad categories under which each assertion should be classified: (a) existence or occurrence; (b) completeness; (c) rights and obligations; (d) valuation or allocation; and (e) presentation and disclosure. At a minimum, the working papers must identify the name of the account or assertion, the account balance or the amount represented by the assertion, the assessed level of inherent risk (high, moderate, or low), the assessed level of control risk (high, moderate, or low), the combined risk (high, moderate, or low), and a description of the nature, extent, and timing of the tests performed based on the combined risk. These summary working papers must be cross-indexed to the supporting working papers that contain the detailed analysis of the fieldwork. If control risk is evaluated at less than the maximum level (high), then the basis for your conclusion must be documented in the working papers.

If the control risk is assessed at the maximum level for assertions related to material account balances, transaction classes, and disclosure components of financial statements when such assertions are significantly dependent upon computerized information systems, auditors must document in the working papers the basis for such conclusions by addressing (i) the ineffectiveness of the design and/or operation of controls, or (ii) the reasons why it would be ineffective to test the controls.

4. Evaluate the control environment, the adequacy of the accounting systems, and control procedures. Emphasis must be placed on the policies and procedures that pertain to NTA's ability to record, process, summarize, and report financial data consistent with the assertions embodied in each account of the financial statement. This emphasis must include, but not be limited to, the control systems for:
- ensuring that charges to the programme are proper and supported;
 - managing cash on hand and in bank accounts;
 - procuring goods and services;
 - managing inventory and receiving functions;
 - managing personnel functions such as timekeeping, salaries, and benefits;
 - managing and disposing of commodities (such as vehicles, equipment, and tools, as well as other commodities) and
 - ensuring compliance with agreement terms and applicable laws and regulations that collectively have a material impact on the financial statement.
5. Include in the study and evaluation other policies and procedures that may be relevant if they pertain to data the auditor uses in applying auditing procedures. This may include, for example,

policies and procedures that pertain to non-financial data that the auditor uses in analytical procedures.

Attach all documents as one document in PDF and send to: jobs@nta.or.ke on or before on December 2025 at 16.30 hour EAT.