Pan African Health Informatics Association

REQUEST FOR PROPOSAL
AUDIT SERVICES

The **Board of Directors of the Pan African Health Informatics Association (HELINA)**, hereinafter called "HELINA" invites qualified independent Auditors, hereinafter called "Auditor," having sufficient non-profit auditing experience in performing an audit in accordance with the specifications outlined in this Request for Proposal (RFP) to submit a proposal.

There is no expressed or implied obligation for HELINA to reimburse firms for any expenses incurred in preparing proposals in response to this request.

The specific details shown herein shall be considered minimum unless otherwise shown. The specifications, terms, and conditions included with this RFP shall govern in any resulting contract(s) unless approved otherwise in writing by HELINA.

About HELINA.

HELINA is the Pan African Health Informatics Association and Africa's regional representation of the International Medical Informatics Association (IMIA). HELINA was founded in 1993, in Ile-Ife, Nigeria following a conference organized by Obafemi Awolowo University and University of Eastern Finland under the auspices of IMIA.
Its mandate is to support African countries towards digital health transformation through professionalising health informatics, creating knowledge and evidence to inform responsible investment and effective implementation of digital interventions, services and applications in health.
Through this, clinicians, researchers, patients and people in general will be supported by

informatics tools, processes and behaviors that make it easy to do the right thing, in the right way, at the right time to improve healthcare for all. This system's approach will incorporate and integrate research, clinical care and public health."

HELINA was originally registered under Malian Law but is currently registered under Ghanaian Law. HELINA currently has member local associations in countries all over Africa.

The administrative office of HELINA is Department of Biostatistics, School of Public Health, University of Ghana, Legon-Accra.

Objective of the RFP

HELINA seeks to appoint an independent External Audit service provider for the three-year period from 2026 to 2028. The financial statements year-end is 31 December and the financial statements are prepared in accordance with the International Financial Reporting Standards (IFRS).

The key objectives of this appointment are:

1) To carry out a financial audit as per International Standards on Auditing (ISAs incl. ISA 200, ISA 240, and ISA 315) and express an independent opinion whether the financial statements prepared give a true and fair view of the state of financial affairs and if they are in accordance with International Financial Reporting Standards (IFRS).
2) To evaluate the effectiveness of financial, administrative, management and governance systems, controls and structures of HELINA; to review the effectiveness of HELINA's risk management systems and processes; and to assist with the identification of material weaknesses in the system of internal controls and in its risk management framework together with suggested measures to address the identified weaknesses.
3) To secure the services of an accounting firm that can provide an engagement partner and team that will add value to HELINA's governance and operating processes.
4) To help strengthen HELINA's governance, ethical and operational standards and controls.
5) The audit must be in compliance with all applicable laws and generally accepted auditing standards.

Duration

HELINA intends to continue the relationship with the Auditor for not more than Three (3) years based on performance and renewed annually. HELINA reserves the right to request proposals within the 3 years, should the Auditor not meet the terms of the contract.

PROPOSAL

1. **Audit Methodology and Approach**: The Audit firm must at least:

a) Describe in detail the firm's Audit Methodology/Approach and technology used.

b) Describe in detail the firm's approach to auditing areas of significant regulatory/IFRS compliance exposure for non profit making organisation.

c) Describe the firm's approach to relying on the work of other auditors in joint audit engagement.

2. **Capacity and Experience:**

a) The number of audit Team members that provide audit-related services in the following categories: partners, managers and others.

b) Provide up-to-date CVs of all partners and managers that will form part of the audit team. The CVs should indicate at a minimum the educational level and experience.

c) Provide details of the firm's audit engagements during the preceding 3 years in the NGO sector.

3. **OTHERS**

3.1. **Quality Control**:

Describe the firm's quality control system and demonstrate that the firm has established adequate quality control policies and procedures that comply with the provisions in the International

Standards on Auditing (ISA, **incl. ISA 200, ISA 240, and ISA 315**) and the International Standard on Related Services (ISRS 4400)

3.2**. Independence and Objectivity**

a) The external auditors and their consulting arms or related entities may not be engaged for non-audit related work except by the specific approval of the Board of Directors of HELINA.

b)Provide details of any possible conflict of interest as well as other information where independence and objectivity may be compromised or at risk. Indicate how this would be managed by the firm should it be appointed as the auditor.

3.3.**Draft Engagement Letter:** Provide a draft engagement letter together with the firm's standard terms and conditions for providing audit services .

DELIVERABLES:

This assignment is expected to generate deliverables including:

1) An audited financial statement on an annual basis together with the auditor's opinion thereon. The first audit under this engagement will be for the year ending 31 December 2024.

2) A Management Letter on an annual basis containing material weaknesses observed on HELINA's governance, risk management, compliance and the totality of the system of internal controls together with the auditor's recommendations to address these weaknesses.

3) Regular updates and notifications on developments in accounting, tax, regulations and legislation that affect, or are of interest, to HELINA's line of work.

4) Audit of financial statements to be conducted between January and March of each year.

4) Technical support, advice, guidance and training programs on an ongoing basis, at terms mutually agreed with HELINA but without compromising the auditor's independence and objectivity.

Pan African Health Informatics Association

Pan African Health Informatics Association
School of Public Health, Department of Biostatistics
P. O. Box LG13, Legon, Accra, Ghana
president@helina.africa

Pan African Health Informatics Association

Description of Selection Process

1) The best auditing firm meeting HELINA's expectations for experience, audit approach, and cost requirements will be selected.
2) Questions to clarify this RFP can be sent to president@helina.africa copying and finance@helina.africa within 2 weeks of the publication of this RFP
3) Failure to respond to any requirements outlined in the RFP, or failure to enclose copies of the required documents, may disqualify the bid.

TENDER OUTLINE

1. For ease of tender analysis, bidders are advised to prepare their proposals in simple and concise manner using the following outline:
2. Executive Summary
3. Company Profile and Capability Statement (Including membership number of lead partner)
4. Approach and Work Plan
5. Client References (3), preferably in External Auditing of Not for profit organizations
6. Fee Estimate quoted in United States Dollars and its Details

Time Schedule

Proposals signed by authorized officials will be accepted via email at president@helina.africa copying and finance@helina.africa by 03 September, 2026 at 5:00pm (GMT). The subject line should read "RFP – Auditing Services".

Pan African Health Informatics Association
School of Public Health, Department of Biostatistics
P. O. Box LG13, Legon, Accra, Ghana
president@helina.africa