

# TRANS WORLD RADIO KENYA SIFA FM STATIONS LTD

## REQUEST FOR PROPOSAL

### Independent Audit Services

Statutory, Donor and Operational Audit – Financial Years 2026-2030

<b>Issuing Organisation</b>	Trans World Radio Kenya / SIFA FM Stations Ltd
<b>Reference Number</b>	TWR-K/RFP/AUDIT/2026-2030/001
<b>Date of Issue</b>	30 April 2026
<b>Submission Deadline</b>	31 May 2026   5:00 PM EAT
<b>Contact / Submissions</b>	procurement@twr.co.ke

## 1. BACKGROUND AND ORGANISATIONAL OVERVIEW

### 1.1 About Trans World Radio Kenya

Trans World Radio Kenya (TWR Kenya) is a Christian media organisation established in 1976 as the second TWR Global operation in Africa. TWR Kenya operates as the National Partner of Trans World Radio Global — a global Christian broadcasting network founded in 1952 by Dr. Paul E. Freed and currently broadcasting in over 225 languages across 190 countries.

TWR Kenya's mission is to reach people through the preaching and teaching of the Word of God. Its global vision is to reach the world for Christ by mass media so that lasting fruit is produced. The organisation is nationally registered and operates in accordance with applicable Kenyan law, donor requirements, and TWR International governance standards.

### 1.2 The SIFA FM Network

Through its subsidiary, SIFA FM Stations Ltd, TWR Kenya operates a network of six community-based FM radio stations strategically positioned in Kenya's Arid and Semi-Arid Lands (ASALs) — the most underserved media regions in the country. SIFA FM was established in 2008 with the mandate to provide vibrant, Christ-centred programming alongside critical socio-economic and developmental content for marginalised communities.

The SIFA FM network broadcasts over 20 developmental and devotional programmes in more than 40 languages, reaching an estimated 6.5 million daily listeners. The six stations are:

Station	Location
Atoo Sifa 101.1 FM	Kakuma, Turkana West
Maata Radio 101.9 FM	Lodwar, Turkana Central
Hekima FM	Garissa / Wajir / Mandera
Sifa FM 101.1	Lamu
Sifa FM 101.1	Marsabit
Sifa FM 107.7	Voi, Taita-Taveta

TWR Kenya also distributes audio Bibles in multiple languages including Swahili, Gikuyu, Somali, Turkana, Borana, Taita, Luo, Maasai, and Arabic dialects. The organisation works in partnership with local churches, NGOs, county governments, and international Christian organisations including TWR Africa and TWR Global.

### 1.3 Funding and Financial Structure

TWR Kenya is primarily funded through donor contributions, airtime sponsorships, and grants from individuals, churches, national partners, and international Christian foundations. The organisation operates a multi-entity financial structure encompassing TWR Kenya and SIFA FM Stations Ltd, with consolidated operations across all six stations. Financial management is subject to TWR Global standards, Kenya Revenue Authority (KRA) obligations, and applicable donor reporting requirements.

## 2. PURPOSE OF THIS REQUEST FOR PROPOSAL

Trans World Radio Kenya and SIFA FM Stations Ltd (collectively referred to herein as "the Organisation") hereby invite proposals from qualified, independent, and duly registered audit firms for the provision of independent audit services. The successful firm will serve as the Organisation's statutory auditor and provide audit-related assurance services in accordance with the terms set out in this document.

This RFP is issued by the Executive Director on behalf of the TWR Kenya Board of Directors. The appointment of the independent auditor is subject to formal board approval and resolution.

## 3. SCOPE OF WORK

### 3.1 Statutory Annual Audit

The successful firm shall conduct the annual statutory audit of Trans World Radio Kenya and SIFA FM Stations Ltd in accordance with:

- The Companies Act, 2015 (Kenya)
- International Standards on Auditing (ISA) as adopted by ICPAK
- International Financial Reporting Standards (IFRS) or applicable financial reporting framework

The audit shall cover, at minimum, the following financial years:

- Financial Year 2026
- Financial Year 2027
- Financial Year 2028
- Financial Year 2029
- Financial Year 2030

Subject to satisfactory performance, the engagement may be renewed annually for up to a further five years.

### 3.2 Donor and Grant Audits

TWR Kenya receives funding from international Christian organisations. The auditor shall, as required, conduct or support specific donor-mandated audit engagements, including:

- Review of restricted grant expenditure against donor agreements
- Preparation or review of donor financial reports
- Certification of project expenditure where required by individual donors

### 3.3 Tax Compliance Review

The scope shall include a review of the Organisation's compliance with applicable Kenya Revenue Authority obligations, including:

- Pay As You Earn (PAYE)
- Value Added Tax (VAT) where applicable
- Withholding Tax (WHT)
- Annual income tax obligations

### 3.4 Internal Controls Assessment

As part of the audit engagement, the firm shall review and report on the adequacy of the Organisation's internal financial controls, identifying material weaknesses and

recommending improvements. A management letter shall be issued alongside the audit report.

### 3.5 Deliverables

The auditor shall provide the following deliverables for each audit engagement:

- Signed independent auditor's report
- Audited financial statements
- Management letter (internal controls and findings)
- Donor-specific reports as required
- Presentation to the TWR Kenya Board of Directors upon request

## 4. ELIGIBILITY AND MANDATORY REQUIREMENTS

Firms wishing to submit proposals must meet all of the following mandatory requirements. Non-compliance with any mandatory requirement will result in disqualification:

- The firm must be registered with the Institute of Certified Public Accountants of Kenya (ICPAK) and in good standing at the time of submission.
- The lead engagement partner must hold a valid CPA(K) practising certificate.
- The firm must be registered and compliant with the relevant professional bodies under the Accountants Act, 2008 (Kenya).
- The firm must have no conflicts of interest with TWR Kenya, SIFA FM Stations Ltd, their board members, or senior management. A signed declaration of independence is required.
- The firm must have prior experience auditing non-governmental organisations, Christian organisations, media organisations, or donor-funded entities.
- The firm must be able to provide at least two verifiable references from comparable engagements within the last five years.

## 5. PROPOSAL SUBMISSION REQUIREMENTS

Proposals must be submitted in full by the deadline indicated on the cover page. Incomplete proposals or those received after the deadline will not be considered. Each proposal shall contain the following:

### 5.1 Organisational Profile

- Full legal name of the firm, physical and registered address
- Year of establishment and ICPAK registration number
- Names and qualifications of the proposed engagement partner and audit team

- Current portfolio of clients (non-confidential, for reference purposes)
- Any relevant professional affiliations or memberships

## 5.2 Technical Proposal

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- Understanding of TWR Kenya's operating context and mission
- Proposed audit approach and methodology
- Risk assessment methodology specific to non-profit / faith-based media organisations
- Proposed timetable for audit fieldwork, draft report, and final report
- Quality assurance processes

## 5.3 Financial Proposal

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- Itemised fee schedule in Kenya Shillings (KES) inclusive of all disbursements and taxes
- Separate quotations for: statutory audit, donor audits (per engagement), and tax compliance review
- Payment terms

Note: The Organisation reserves the right to negotiate fees with the preferred firm prior to contract award.

## 5.4 Declarations and Supporting Documents

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- Signed declaration of independence and absence of conflicts of interest
- Certified copy of current ICPAK practicing certificate(s)
- Current year practicing certificate for the engagement partner and the firm license.
- Certificate of registration / incorporation
- KRA PIN certificate and Tax Compliance Certificate
- At least two reference letters or contact details for referees from comparable audit engagements

## 5.5 Submission Instructions

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Proposals must be submitted electronically to [info@twr.co.ke](mailto:info@twr.co.ke) with the subject line: "RFP TWR-K/RFP/AUDIT/2026/001 – [Firm Name]". Hard copy submissions may also be delivered to:

**The Executive Director**

Trans World Radio Kenya / SIFA FM Stations Ltd

Nairobi, Kenya

Website: [www.twr.co.ke](http://www.twr.co.ke) | [www.sifa.co.ke](http://www.sifa.co.ke)

## 6. EVALUATION CRITERIA

Proposals will be evaluated by a panel convened by the Executive Director. The evaluation criteria and relative weightings are as follows:

Criterion	Weight	Notes
ICPAK registration & good standing	Pass/Fail (Mandatory)	Mandatory
Experience auditing NGOs / faith-based / media organisations	25%	
Understanding of donor & grant audit requirements	20%	
Technical proposal & audit methodology	20%	
Team qualifications & experience	15%	
Fee proposal (value for money)	15%	
References from comparable organisations	5%	

The Organisation reserves the right to conduct oral presentations or interviews with shortlisted firms. Shortlisted firms will be notified in writing. The Organisation is not obliged to accept the lowest fee proposal.

## 7. INDICATIVE TIMELINE

Activity / Milestone	Timeframe
Issue of RFP	Upon publication
Deadline for clarification requests	10 days from issue
Response to clarifications	5 days after clarification deadline
Submission deadline	21 days from issue of RFP
Evaluation of proposals	5 working days after submission deadline
Notification of selected firm	Within 5 working days of evaluation
Contract signing	Within 10 working days of notification
Commencement of audit fieldwork	As agreed in engagement letter
Submission of draft audit report	Per engagement letter
Final audit report	Per engagement letter

All dates are indicative. The Organisation reserves the right to amend the timeline and will notify registered firms of any changes.

## 8. CONTRACTUAL TERMS

The successful firm will be required to execute a formal Engagement Letter covering, at minimum, the following:

- Defined scope of audit services and any limitations
- Audit fees, payment schedule, and disbursement policy
- Deliverables, timelines, and reporting obligations
- Confidentiality obligations — the auditor shall treat all organisational, financial, donor, and personnel information as strictly confidential
- Independence declaration and conflict of interest provisions
- Termination clause — either party may terminate the engagement with 30 days written notice
- Compliance with ISA, ICPAK standards, and all applicable Kenyan law

The initial engagement will cover financial years 2026 to 2030. Subject to satisfactory performance, the contract may be renewed annually. In line with good governance practice, the Organisation intends to rotate its external auditor every three to five years.

## 9. GENERAL CONDITIONS

- This RFP does not constitute an offer or commitment to appoint any firm.
- The Organisation reserves the right to cancel this RFP process at any time without obligation.
- All costs associated with the preparation and submission of proposals are entirely at the risk of the proposing firm.
- Proposals submitted shall remain valid for a minimum of 60 days from the submission deadline.
- The Organisation will not be responsible for any errors or omissions in submitted proposals.
- Canvassing of any TWR Kenya board member, staff member, or other person in connection with this RFP shall result in automatic disqualification.
- The Organisation is committed to the highest standards of integrity, transparency, and accountability, consistent with its core value of Accountability (2 Corinthians 8:21) and its Christian mission.

## 10. CLARIFICATIONS AND CONTACT

All enquiries and requests for clarification must be submitted in writing to the contact below within 10 days of the date of issue of this RFP. Responses to clarifications will be shared with all registered firms to ensure fairness and transparency.

**Contact:**

<b>Organisation</b>	Trans World Radio Kenya / SIFA FM Stations Ltd
<b>Email</b>	procurement@twr.co.ke
<b>Website</b>	<a href="http://www.twr.co.ke">www.twr.co.ke</a>   <a href="http://www.sifa.co.ke">www.sifa.co.ke</a>

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*We appreciate your interest in partnering with Trans World Radio Kenya and SIFA FM Stations Ltd. We look forward to receiving your proposal.*

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Authorized by:

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**Executive Director**

Trans World Radio Kenya / SIFA FM Stations Ltd

Date: \_\_\_\_\_