Tender Notice: Provision of Outsourced Risk-Based Internal Audit Services

Overview

VVOB – *education for development* is an international non-profit organisation with over 40 years' experience in strengthening the quality of education systems in Africa, Asia and South America in close partnership with ministries of education and their institutions. Research shows that, of all school-based factors, the quality of teaching and school leadership has the biggest impact on learners' learning outcomes. As such, the professional development of teachers and school leaders is VVOB's primary focus in ensuring quality education for all. By working closely with governments, research institutions, committed donors and national, regional and international networks and expertise partners, VVOB strives to maximise the sustainability and potential for upscaling of its initiatives.

VVOB has established a Risk Management Policy and Framework to guide the identification, assessment, treatment, monitoring and reporting of risks. To strengthen governance and accountability, VVOB invites qualified professional services firms to provide an outsourced, independent, risk-based internal audit function covering global functions, country operations and programmes. Working with the Global Internal Control Advisor, the outsourced internal audit services provider will support VVOB in strengthening its risk management, internal control and accountability arrangements across all countries and programmes

A. Contracting Authority

The contracting authority of this public procurement contract is VVOB Belgium, a non-profit organization, with its registered office at Julien Dillensplein 1, 1060 Brussels, Belgium, acting through its office in Kenya at FAWE House, Chania Avenue, Kilimani, 1st Floor, Nairobi. The contact person for this procurement is Koenraad.Vandensteen@vvob.org with David.Okello@vvob.org and procurement.acsl@vvob.org in copy.

B. Scope of work

Outsourced Internal Audit

- Develop an internal audit charter for Board approval and an audit universe covering key functions, processes, countries and programmes.
- Agree audit methodologies, reporting protocols, quality assurance arrangements and communication channels.
- Designate a suitably qualified point of contact within the firm responsible for professional leadership of the outsourced work.

Organisation-Wide Internal Audit Risk Assessment

Conduct an initial and at least annual risk assessment considering strategic objectives, country and organisational risk registers, operational complexity, donor and legal requirements, previous incidents and audits, control effectiveness, emerging risks and input from governance and management stakeholders.

Risk-Based Internal Audit Plan

Prepare a rolling three-year risk-based internal audit plan and detailed annual plan specifying audit priorities, objectives, scope, rationale, timing, required specialists, proposed site visits, level of effort and costs. The annual plan will be submitted for approval to the Governing Board or its designated committee and updated for material emerging risks.

Execution of Internal Audits

Conduct audits under the approved plan using appropriate testing, evidence gathering, documented findings, and management consultation.

Individual Audit Reports

Each report must document objectives, scope, methodology, overall conclusion, evidence-supported findings, risk ratings, root causes, potential consequences, actionable recommendations, management responses, responsible owners and deadlines. Draft findings must be validated for factual accuracy without compromising auditor independence.

Follow-Up of Recommendations

Maintain a centralised recommendations tracker; obtain management updates and evidence; verify significant actions; identify overdue or recurring issues; and escalate material unresolved findings. Management remains responsible for implementation.

Special Audits and Advisory Assignments

VVOB may commission additional targeted reviews where risks or significant concerns emerge, subject to separately agreed scope, authorisation, fees and independence safeguards. Formal investigations, including safeguarding or whistleblowing matters, require appropriate specialist competence and procedural safeguards. The provider must not assume management responsibilities.

Quarterly and Annual Reporting

- Quarterly reports: progress against the audit plan, completed assignments, high/critical findings, systemic trends, action implementation, overdue recommendations, emerging risks and independence or scope limitations.
- Annual report: work completed, significant findings, recurring issues, action closure and observations on governance, risk management and controls within the assurance work performed.

C. Contract Duration and Submission Details

Duration: 3 Years
Submission Deadline: 22 November 2026, 17:00 EAT
Submission method: through email on procurement.acsl@vvob.org with Koenraad.Vandensteen@vvob.org with David.Okello@vvob.org in copy
Language: English
Reference: Include tender ref "**VVOB202610001"** in your submission

D. Tender Requirements and Technical proposal

- Administrative documents, including the registration form and declaration on honour.

- Technical proposal including: An explanatory note on the tenderer's experience with Provision of Risk-Based Internal Audit and their understanding of Kenya's legal, financial and regulatory environment, methodology and workplan.

E. Financial proposal

CVs of the proposed consultant(s) and team members, examples of previous relevant work, and at least three professional references

This document provides basic guidelines and context but is not the full version. For full details, refer to the official tender document and its annexes, available on the Belgian e-Procurement platform.

For enquiries and correspondence, please contact: Koenraad.Vandensteen@vvob.org with David.Okello@vvob.org and procurement.acsl@vvob.org in copy.