



SABATIA EYE HOSPITAL

**EXPRESSION OF INTEREST
EXTERNAL AUDIT SERVICES
Tender No: SEH/AUD/26/01**

Background information

Sabatia Eye Hospital is an independent not-for-profit hospital located in Vihiga County, Kenya specializing in Eye Health Care. The hospital is registered as a company limited by guarantee. It was founded in 1996 through the efforts of the local Community led by Hon. Musalia Mudavadi, the Christoffel Blinden Mission/ Christian Blind Mission (CBM), the Lions Club of Germany MD, District 111 MS, the Lions Club of Kisumu, the Government of Kenya and the Friends Church at Vokoli. The establishment of the Hospital was formed by the total lack of any centre providing basic eye health care services in Western Kenya.

It is the only tertiary eye hospital located in rural Kenya and serves an estimated population of 15 million people in some 17 counties in the North Rift, Western and the lake basin regions of Kenya. In effort to move services closer to our clients, the hospital opened satellite branches in Kisumu in 2018 and Eldoret in 2021.

The hospital offers both outpatient and inpatient services. It also undertakes outreach campaigns in and including parts of this catchment area and other neighbouring countries. Through partnership and collaborative arrangements with local universities, the hospital offers a training program which focuses on short Ophthalmological courses. Recently, in collaboration with Jomo Kenyatta University of Agriculture and Technology (JKUAT) the hospital started providing undergraduate degree in Comprehensive Ophthalmology and Cataract Surgery (Bsc.COCS) training in 2016.

To deliver on its core business, the hospital is organized around seven departments (Clinic, Ward, Theatre, Low Vision, Guest House, and Administration and Training).

Objective of the Audit

The objective of the Sabatia Eye Hospital audit is to obtain reasonable assurance that the financial statements reflect a true and fair view of the financial position of the Group and for the branches and subsidiaries. The audit will be performed in accordance with International Financial Reporting Standards ("IFRS") and International Standards of Auditing ("ISA").

The audit report will include an Independent Auditors Report (Opinion) on the financial statements. The audit will also include such other required schedules or analyses as Sabatia Eye Hospital has determined are necessary in order to ensure that hospital resources are being properly managed.

The auditors should assess the organization's compliance with the provisions of the Kenyan Companies Act and the relevant applicable regulatory authorities

Scope of Work

The successful External Auditor will cover the Main Hospital programs and satellite clinics situated in Kisumu and Eldoret.

The audit will be in conformity with International Financial Reporting Standards ("IFRS") and International Standards of Auditing ("ISA"). The findings and recommendations shall include an action plan for Sabatia Eye Hospital organizational and accounting improvements depending on findings and their implications and shall accommodate management comments.

Eligibility Criteria

Eligible Audit firms should meet the following criteria:

- Compliance with legal requirements of registration
- Experience of the audit firm with audit reporting under International Financial Reporting Standards (IFRS)
- (IFRS) and International Standards on Auditing (ISA)
- References for similar audits performed within the last three years (From 2023 and above)
- Provide Audit Methodology, Proposed Work-plan, Curriculum Vitae for the partner, manager and key staff proposed for the audit team
- Audit firm and staff must be independent of Sabatia Eye Hospital and its satellite clinics and affirm their independence in the engagement letter.
- Any actual or potential conflict of interest in taking up this role should be highlighted.

Note: A detailed evaluation criteria is presented in Appendix 1 below.

Deliverables

The key deliverables will be:

- Audited Financial Statements indicating if accounting standards have been applied and whether they reflect a true and fair view of the financial position of the Hospital
- Management Letter where matters that are not material to the financial statements, but which the auditors wish to communicate to Sabatia Eye Hospital may be reflected for management action

Communication and reports

All audit reports and accompanying statements of financial condition shall, at a minimum, be presented in English.

Submission guidelines

The proposal submitted should have a maximum of 20 pages exclusive of the statutory requirements which shall be attached separately. The proposal subject line should clearly read, **“EOI: EXTERNAL AUDITORS.”**

The proposal should be addressed to: **CEO**

Mode of submission: **ONLY** electronically submitted proposals will be accepted. It should be submitted to the following email: tenders@sabatiaeyehospital.org. The deadline for submission of the proposal is: **31 January 2026 at/or before 12:00 hours East African time.**

Only shortlisted bidders will be invited to present themselves for interview at Sabatia Eye Hospital offices at a date to be communicated. For any questions, send an email to: tenders@sabatiaeyehospital.org not later than 7 days after the date of the advert.

Appendix 1: Evaluation Criteria

A. Mandatory Requirements				
No.	Particulars	Marks	Compliant	Non-compliant
1.	Copy of Certificate of Incorporation/Certificate of Registration	1 or 0		
2.	Copy of valid Tax Compliance certificate	1 or 0		
3.	Copy of PIN Certificate	1 or 0		
4.	Must submit 2-year-certified copies of audited financial reports	1 or 0		
Only those that meet the mandatory requirements in Section A will move to next stage of the evaluation.				
B. Expertise of firm / organization submitting proposal				
		Score	Max.	
5.	Impartiality, Independence and Perceived Conflict of Interest of the Firm		11	
6	Ability to conduct audit at Sabatia Main Hospital, Eldoret Clinic and Kisumu Clinic		15	
7.	General Organizational Capability which is likely to affect delivery i.e. <ul style="list-style-type: none"> • loose consortium (3 marks). • Holding Company (5Mareks) • One firm (10 marks) 		18	
	Sub-total		44	
C. Proposed Work Plan and Approach				
8.	Is the scope of task well defined and does it correspond to the TOR		5	
9.	Is the audit methodology adopted appropriate for the task?		5	
10.	Is the presentation clear and is the sequence of activities and the planning logical, realistic and promise efficient implementation of the project?		10	
	Sub-total		20	

D. Team Members Experience & Expertise				
11.	General Qualification of the: <ul style="list-style-type: none"> • Team Leader/Partner – Degree and Accountancy Professional Qualification (2 marks) • Managers - Degree and Accountancy Professional Qualification (3 marks) • Senior Auditors - Degree and Accountancy Professional Qualification (4 marks) • Audit Assistants – Degree (1 marks) 		10	
12	Professional Experience in the area of specialization and the region: <ul style="list-style-type: none"> • Team Leader – 10 years and above (5 marks) • Managers – 8 years (8 marks) • Senior Auditors – 5 years (8 marks) • Audit Assistants – 2-year (5 marks) 		26	
	Sub-total		36	
	Total		100	

<i>Bidders who score below 80% will not be considered for further evaluation</i>			
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