

Invitation to Tender

Provision of External Financial Audit Services to Anam Cara Parental and Sibling Bereavement Support

1. Introduction

Anam Cara Parental & Sibling Bereavement Support CLG (“Anam Cara”) invites tenders for the provision of external audit services.

Anam Cara is a charitable company limited by guarantee and a registered charity in Ireland. The organisation was established in 2008 and operates in accordance with its Memorandum and Articles of Association. It is governed by a voluntary Board of Directors which meets approximately six times annually.

Registered Charity Number: 20068592

Company Registration Number: 452644

CHY Number: CHY18073

2. Background & Governance Context

Anam Cara is rotating its external audit firm in line with charity governance best practice and funder requirements following seven years with its current auditors.

The successful firm will be recommended to the Board and appointed at the AGM in accordance with the Companies Act 2014.

3. Term of Appointment

The proposed appointment will be for an initial period of three years (2026-2028), subject to annual performance review, with the option to extend for a further two years.

4. Organisational Overview

Anam Cara delivers national bereavement support services and is funded through a combination of public funding (including Tusla, Pobal and HSE) and fundraising income.

Finance function:

- Part-time Finance Administrator (employee)
- Outsourced Management Accountant
- CEO oversight
- Accounts prepared using Accounts IQ

Financial year end: **31 December**

5. Scope of Services

The audit will include, but not be limited to:

- Statutory audit of the annual financial statements and Directors’ Report
- Audit conducted in accordance with International Standards on Auditing (UK & Ireland)
- Compliance with Companies Act 2014, Charities SORP (FRS 102), relevant Department of Public Expenditure circulars and funder requirements
- Reporting to those charged with governance, including:

- Audit findings report
- Management letter (including internal control recommendations)
- Reporting of adjusted and unadjusted misstatements
- Attendance (as required) at one Board or Finance & Audit Subcommittee meeting annually
- Review of internal financial controls
- Representation letter process

The auditor will also be expected to demonstrate understanding of grant-funded and publicly funded charities.

6. Transition

Tenderers should outline their proposed transition approach from the incumbent auditor, including liaison arrangements and expected information requirements.

7. Timetable

- Year-end: 31 December
- Draft financial statements available: End March
- Audit completion required: Mid-May
- Board approval: June
- AGM: Typically early July

Milestone dates will be agreed annually.

8. Proposal Requirements

Tenders must include:

A. Firm & Experience

- Relevant experience auditing Irish charities of comparable size and complexity
- Experience with publicly funded organisations (Tusla, Pobal, HSE or similar)
- Details of similar clients (references required)

B. Audit Team

- Names and qualifications of key personnel
- Level of partner involvement
- Confirmation of continuity of audit team

C. Audit Approach

- Proposed audit methodology and risk assessment approach
- Approach to fraud risk and grant compliance
- Approach to reporting to the Board

D. Independence & Compliance

- Confirmation of independence
- Confirmation of no conflicts of interest
- Confirmation of eligibility for appointment under the Companies Act 2014
- Confirmation of professional indemnity insurance (including level of cover)

- Confirmation of compliance with applicable ethical and professional standards

E. Fees

- Proposed annual audit fee (clearly itemised)
- Breakdown of any additional or out-of-scope charges
- Confirmation that attendance at agreed governance meetings is included
- VAT treatment
- Basis for fee determination in future years

9. Data Protection

The appointed firm must comply with all applicable data protection legislation, including GDPR, and ensure secure handling of organisational and financial information.

10. Evaluation

Tenders will be evaluated by the Board based on:

- Relevant experience and sector expertise
- Quality and robustness of audit approach
- Governance and reporting capability
- Independence and compliance
- Value for money

Shortlisted firms may be invited to interview.

11. General Conditions

- Anam Cara does not bind itself to accept the lowest or any tender.
- This RFT does not constitute a contract or commitment.
- No contractual relationship will arise until a formal written contract is executed.
- Anam Cara reserves the right to cancel this RFT at any time.

12. Confidentiality

Tenderers must treat all information provided in connection with this RFT as confidential and use it solely for the purposes of preparing a submission.

13. Submission Details

Proposals must be submitted in PDF format to:

Niamh Farrell
n.farrell@anamcara.ie

Subject line: **Tender for External Audit**

Deadline: 1pm, Friday, April 10th, 2026

Clarification queries may be directed to Niamh Farrell, n.farrell@anamcara.ie.