



SPECIAL DRIVERS UNITED LTD

Kigali City, Gasabo District, Kimironko Sector, Bibare Cell
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SPECIAL DRIVERS UNITED (SDU) is a Rwandan-owned land transportation company limited by shares. The company was founded and registered with the Rwanda Development Board (RDB) in April 2019 and was issued with a license by the Rwanda Utilities Regulatory Authority (RURA) in May 2019. The company operates as a common billing platform for a group of vehicles owners. This enables the company to access the corporate market which includes government agencies and private companies. Special drivers united (SDU) is seeking to outsource external audit services for its financial year 2023 and to draw an exhaustive and updated list of its shareholders.

The main duties to be performed are as below:

1. To make deep study on the list of SDU Ltd shareholders:
 - Analyze the way the list of SDU shareholders have changed and the circumstances of those changes,
 - For each change, identify those who paid up their shares and those who did not,
 - Identify shareholders who paid their shares using other accepted means of payment,
 - Make deep study on the last list of shareholders as per RDB certificate,
 - Produce an exhaustive and updated list of SDU shareholders,
 - Report on those who are eligible to be on RDB certificate but who did not pay up their shares,
 - Report on those who are on RDB certificate and paid up their shares,
 - Report on those who are not on RDB certificate and paid up their shares,
 - Report on those who are on RDB certificate but are not eligible to be so,
 - Report on the exact number of shares paid per each shareholder.
 - Report on exact number of shares yet to be paid,
2. Assess whether the company has maintained a complete accounting,
3. Assess whether proper books of accounts were maintained in line with the provisions of International accounting standard for SMEs,
4. Make sure the audit is performed in the line with the framework and auditing standards,
5. Assess and perform an audit on non-financial areas,
6. Assess the risk of material misstatement in the financial statements and obtain audit evidence that is sufficient and appropriate to provide a basis for opinion,



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7. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control,
8. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
9. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Requirements, Conditions, Qualifications and Experience of the auditing firm;

1. The consultancy firm is a member of the Institutes of Certified Public Accountants of Rwanda (ICPAR),
2. The auditing firm is accredited and accepted by Rwanda Revenue Authority,
3. At least five years of working experience as an auditing Firm in private companies,
4. At least three certificates of good completion on similar tasks in private companies,
5. Ability to perform duties in a short period to meet obligations,
6. The audit firm should not have undergone any audit assignment in SDU Ltd before,

Consultancy Period.

The period of consultancy will be 25 days beginning of the date of signing of the contract

| Deliverables | Anticipated date |
|---------------------|---|
| Inception report | 5 days from commencement of service |
| Draft report | 20 days from the date of commencement of the service. |
| Final report | 25 days from the date of commencement of the service |

Interested auditing firms should send their financial and technical offers all in one file: *Cover Letter, company profile, references, Proof of Experiences and everything that must prove every requirement above, and addressing the application to SDU chairperson via E-mail: specialdriversunited@gmail.com or in hard copies at the Head offices of SDU Ltd (KG 200St, Plot 31, Kimironko, Gasabo, Kigali) not later than 31st January 2024 at 05 :30 PM.*

Done at Kigali on 25th January 2024

Hatibu Rwakayikara

SDU LTD Chairperson

