



# Islamic Republic of Afghanistan

Supreme Audit Office

## CONSULTANT'S SHORTLISTING REPORT INDIVIDUAL CONSULTANT EVALUATION REPORT

**Ref. No.:** AF-SAO-FSP-118540-CS-INDV  
AF-SAO-FSP-118505-CS-INDV  
AF-SAO-FSP-118533-CS-INDV

**Project Name:** Fiscal performance improvement Support Project (FSP)

**Project ID No.** P159655

Hiring 5 individual International Consultant for Grants Audit Manager

August 2019



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## Section I. Technical Evaluation Report—Text

### (a) Short-listing Process

1. Background	Project	<p>Supreme Audit Office (SAO) is the only Supreme Audit Institution conducting audit of the Government entities and organizations in Afghanistan. The SAO has the mandate to conduct Qatia Statement Audit, Financial Audits, Compliance Audits, Performance Audits and special audits on pre-determined government institutions. Its mandate, functions and powers are enshrined in the Supreme Audit Office Law.</p> <p>SAO also undertakes Audit of the Financial Statements of the World Bank grants projects and provide audit opinion on the financial statements and compliance of the projects with terms and conditions of the respective / relevant financing agreements.</p> <p>Funded by the World Bank and implemented by SAO under the Fiscal Performance Improvement Support Project (FSP), the objective of the audit of the financial statement of the Grants project is to provide audit opinion on the financial statements and simultaneously contribute to the self-reliance of the SAO audit staff to conduct the audit without external support in medium term.</p> <p>SAO is committed to improve the quality of grant/project audit to provide assurance to the government and the donors on the use of grant resources and increase confidence of the donors on the control system and regularity mechanism on the use of finances.</p>
2. Assignment Background		<p>SAO intend to hire International individuals (6) for the positions of Grants Audit comprising Team Leader one and Audit managers (5), over a period of 12 Months to carry out audits of grants projects audit of Financial Year 1397/1398 and selected Stated owned enter prices (SOEs) in accordance with International Standards of Supreme Audit Institutions (ISSAIs). The goals of the Government of Islamic Republic of Afghanistan (GoIRA) include maintaining appropriate fiduciary standards to provide reasonable assurance to the Afghan public and to international donors that government resources and donor funds are subject to appropriate allocation and expenditure controls. An important objective is achieving compliance with international standards of financial management including the use of internationally recognized accounting, auditing and reporting standards enabled by modern technology and software applications.</p> <p>The process of Hiring of consultancy firm to support SAO in conducting audit for the WB Grants Project was started on (13/04/1397) and for the facilitation of the procurement process according to the procurement law and regulation sent through official latter #3186 dated 13/04/1397 the REOI was published on 2nd October 2018 through WB STEP SYSTEM UNDB website ,NPA website, and SAO website  <a href="https://www.devbusiness.com/">https://www.devbusiness.com/</a>  <a href="https://www.npa.gov.af">https://www.npa.gov.af</a>  <a href="http://www.sao.gov.af">www.sao.gov.af</a>  REOI closing date: 18th October 2018  No. of EOIs received: Twelve (12) EOIs  No. of EOIs evaluated: Twelve (12) EOIs</p>





An Evaluation Committee appointed by Auditor General on 31 October 2018 to evaluate the EOIs received. Two-consultancy firms met the criteria and both were shortlisted for the further procurement process. The RFP was sent to the shortlisted firms on 31/December/2018. On April 17, 2019 the Technical Evaluation Report was sent to World Bank for NOL. The financial proposal opening was held on date 25 April 2019 and the evaluation committee sent the Financial Evaluation Report for NOL to the world bank and received email dated 28/May/2019 stating that "We also find that even the lowest bid is exorbitant to the tune of up to three (3) times the estimated cost of \$1.5 million for this procurement. Such a high cost is not offering value for money for the services required. It may also be noted that spending such a high amount from FSP project for grants audit will considerably strain FSP project funds where the resources are already short of requirements. Hence, we would urge you to consider rescinding the procurement process at this stage". The Bank further stated that "the audits for FY 1397 are due on June 21, 2019 and therefore we advise you to consider other options to complete the audits of IDA and ARTF projects at the earliest possible. An option is to proceed with hiring individual consultants for the immediate requirements of completing audits of FY 1397".

As per the above mentioned email of the Bank, the SAO has started the procurement process of hiring 6 individual consultant for the positions of Grants audit Team Leader (1) and Audit Managers (5).

Based on the Grants Audit Directorate's suggestion and order number (541) dated 22/03/1398 of the Auditor General, the procurement process of 6 international individual consultants commenced.

the process was started as per the instruction and NOL from bank at the End of the process Sao has send the Shortlist and evaluation report

of 5 international individual consultant and 1 team leader as bellow

- 1- Chanda Kantha Bhandari team Leader
- 2- Dipak Sah Audit manager
- 3- Subrata pradana
- 4- Kamau Martin
- 5- Sham Kumar Malhotra
- 6- Sunil Saluja

The above listed people sent to the World bank For seeking NOL, By email Dated (June 24, 2019 3:24 PM) and the world bank has issued NOL for the 3 candidate through Email Dated (June 26, 2019 3:51 PM)

- 1- Chandra Kantha Bhandari Team leader
- 2- Dipak Sah Audit manager
- 3- Kamau Martin

For the candidate (Subrata Pradana) had some consideration which was acceptable for the panel and panel decided to hire other person instead of him

And has not issued NOL for the candidates :

- 1- Sunil Saluja
- 2- Sham Kumar Malhotra

The panel has started the 2<sup>nd</sup> phase of hiring 3 international individual consultant as shown below shortlisting Process





### 3. The Short listing Process

The process of hiring 3 international consultants started thereafter and on 20<sup>th</sup> June 2019, SAO sent out requests for expressions of interest to at least 10 people using the Limited Competitive Selection of Individual Consultants method (World Bank Procurement Regulations for IPF Borrowers July 2016). The targeted consultants included those in the SAO consultants' database focusing on those with prior experience working with SAO or World Bank in previous years. The deadline for submission of EOIs was 24<sup>th</sup> June 2019.

Based on the order # 545 dated 23/03/1398 of the competent authority, an evaluation team was assigned by the competent authority of the SAO on 13<sup>th</sup> June 2019 to short list and interview the shortlisted candidates.

- 1- Mr. Ramatullah Sullamal, Director of SOE's
- 2- Mr. Habiburrahman Rahmani Director of Grants Audit
- 3- Mr. Zamarai Jalalzai Head of procurement
- 4- Mr. Paul Frank Odong International Adviser for IT audit

#### List of those to whom Request for Expression was sent:

- 1- Ca Nitin Malik
- 2- Kamal Siwal
- 3- Shaukla Kumar
- 4- Uday Kumar
- 5- Reuben Boro Gitahi
- 6- Bishwa Raj Basauala
- 7- Harun Kaburia
- 8- Birgir Bear
- 9- sanoo Tapa

#### **Selection Process:**

We received 7 applications for the position of 3 audit managers Out of the 7 CVs all of the CVs met the shortlisting criteria as per the TORs and these candidates were shortlisted and invited for the skype interview. The list of the candidates selected for the interview are as below:

#### **List of the Candidates for the position of the Audit Managers phase -2**

- 1- Ca Nitin Malik
- 2- Kamal Siwal
- 3- Shaukla Kumar
- 4- Uday Kumar
- 5- Reuben Boro Gitahi
- 6- Bishwa Raj Basauala
- 7- Harun Kaburia



**(b) The Interview Process:**

**Strength and Weakness of the and Interviewed Applicants:**

Out of the above 7 short-listed applicants. The details of marking of the skype interview are attached as Annex-III

Note: in case there are candidate who did not appear for the interview the reason/ evidence to be provided

Strength & weakness of the shortlisted consultants for the position of Audit Manager

**1- CA Nitin Malik**

**Strengths** –Chartered Accountancy from the Institute of Chartered Accountants of India in May 1998

Diploma in Information System Audit (DISA) from Institute of Chartered Accountants of India in 2005

Master of Commerce (M.Com.) from Meerut University Meerut in 2003

Worked with PKF UK LLP for National Audit Chamber (NAC), Worked as a Manager for Capacity Building Project of Deloitte for Control & Audit Office (CAO) Kabul Afghanistan during 2006-07 and also worked with other companies in many countries

**Weakness** – he has more experience on capacity building and knowledge transformation for the auditors has one year direct experience with the grants project audit,

**2- Kamal Silwal**

**Strengths**

– Qualified Chartered Accountant, the Institute of Chartered Accountants of India & Nepal

Master Degree in Commerce from Tribhuban University, Nepal, General management & Communication Skills, Information Technology Training

He has worked as a Director (Specialist)

Office of Auditor General of Nepal (Supreme Audit Institution) from 2013 onward,

He worked with Basaula Associates as Audit Manager

**Weakness** – no experience of working with big and international audit firms and also has no experience of grants Audit Experience,

**3- Shakula Kumar**

**Strength**

C. A. - Institute of Chartered accountants of India New Delhi - 1998, DISA (ICAI) -2016, Certificate Course on Concurrent Audit of Banks (ICAI) -2014, LL.B. – APSU – Rewa (M.P.) - 2005





B. Com.- G.S. College of Economics & Commerce, Jabalpur (M.P.) -1991

Self-employed has his own firm in the name of R K Shukla & Co. Chartered Accountants Rewa (M.P.)

He has worked with international audit firms like

AGRER – Belgium (south Sudan) as performance Auditor

With PKF UK LLP as a Audit manager , Training and support to staff of NAC South Sudan worked with Deloit and other international firms as audit manager

#### **Weakness**

No demonstrated grants audit experience,

Worked with global firms but most of the experience are about training national staff of the Audit chambers no Audit experience of project financial statements

#### **Uday Kuma**

#### **Strengths**

He is has Post Graduate Diploma in Cyber Laws and Cyber Forensics (PGDCLCF), National Law University, Bangalore, India ,Associate HCISPP (ISC) USA,CFE, ACFE USA ,CISA, ISASA, USA,CA, ICAI, India, B.Com, Madras University, India.

He has with Ernst & Young LLP as

Senior Consultant – Fraud Investigation and Dispute Services (FIDS) December 2012 to May 2013

And Price Waterhouse Coopers Pvt. Ltd Associate – Risk Advisory Services August 2010 to July 2011

#### **Weakness**

Did not appear for the skype call interview,

And also he has not direct experience of Auditing grants projects,

#### **Reuben Boro Gitahi**

#### **Strength**

He CPA (Certified Public Accountants of Kenya ICPAK) with over 18 years of professional experience, covering auditing in both public and private institutions, tax & financial consultancy, forensic audit/investigations, receiverships and restructuring & financial advisory and Internal Audit Risk Compliance Services.

He has worked with CARE Kenya-GF Round 7 grant audit 2017 to 2018

As lead consultant- PKF -2018

PKF was appointed by Pathfinder International to audit the Pathfinder International field offices (Nairobi & Coast Office (NCO)



Also worked as consultant with other international organization like USAID, PKF, BBC world service trust,

**Weakness**

Has not considered on interview

**Harun Kaburia**

ACCA form Visa Oshwal University , Bachelor of BCS

He has more than 10 year Experience, he is currently working with performance and financial audits of Kenya roads board since 2017 till now, he worked with USAID funded Angaza Zaidi project Tanzania,

Audit Of paths funding to Kintampo Health Research center for the malaria vaccine initiative, 2 year of experience of financial audit of legal services facility Tanzania

Financial and compliance audit of UNDP 2011 up 2012

Strengths he has more than 12 years Experience working with PWC and Kago Kagwi&Associates

**Weakness –**

Has no direct world bank Project Audit Experience no regional Experience

**Bishwa Basaula**

**Strength**

MBA,CA,BA of law worked with Raleigh International UK/Nepal, worked with Ernst young Kolkata India but Not as auditor, Team Leader Financial comptroller General, Ministry of finance, Nepal,14 years of experience as audit officer with Office of the auditor General Nepal,

**Weakness**

No Experience of Grants Audit, no experience with the international and will recognized big audit firm, and have some problem on English language while communicating with the Interviewer ,

**List of Candidates who did not appear for the interview / or could not be contacted:**

- 1- Udai Kaumar
- 2- Sano Tapa





TOR: The TOR for the position is attached as Annex-IV  
CVs: The CVs of the short listed applicants are attached as Annex-V

## Section II. Technical Evaluation Report – Forms Basic Data

Name of Country	Islamic Republic of Afghanistan
Name of the Client and address	SAO (Supreme Audit Office). Darul Aman Road next to the Human Rights office of Afghanistan]
Name of the Position	<i>Audit Manager</i>
Method of Selection	Limited competitive Selection
Type of Contract	Deliverable based Individual Consultant Contract with fraud, corruption and termination clauses.
Estimated price	/840,000/ USD
Prior review thresholds	\$ 200,000
Names of short listed applicants	<ol style="list-style-type: none"> <li>1- Ca Nitin Malik</li> <li>2- Kamal Slwal</li> <li>3- Shaukla Kumar</li> <li>4- Uday Kumar</li> <li>5- Reuben Boro Gitahi</li> <li>6- Bishwa Raj Basauala</li> <li>7- Harun Kaburia</li> <li>8- Birgir Bear</li> <li>9- sanoo Tapa</li> </ol>
Names and title of the Short listing and interviewing Committee Members	<ol style="list-style-type: none"> <li>1. Rahmatullah Sullamal Director State owned Enter prices</li> <li>2. Habiburrahman Rahmani Director Grants Audit</li> <li>3. Paul Frank Odong International IT Audit Advisor</li> <li>4. Zamarai Jalalzai, Procurement Officer</li> </ol>
Evaluation criteria/Sub criteria	TOR is attached for positions of Audit Manager
Minimum qualifying marks	75

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**Applicant Recommended for the position of Audit managers**

Name	Nitin Malik
Country	India
Nationality	Indian

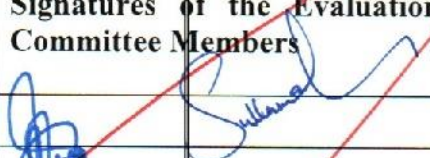

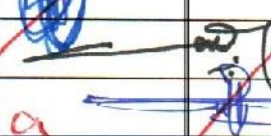
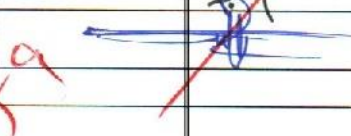
Name	Reuben Boro Gitahi
Country	Kenya
Nationality	Kenyan

Name	Harun Kaburia
Country	Kenya
Nationality	Kenyan

**Applicant Recommended as Reserve for the position of Audit managers**

Name	Bishwa Raj Basaula
Country	Nepal
Nationality	Nepal

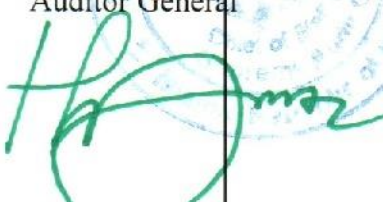
**Endorsement of the Evaluation Committee Members**

Names and positions of the Evaluation Committee Members	Signatures of the Evaluation Committee Members
Rahmatullah Sullamal Director SOE's	
Habiburahman Rahmani Grants Audit Director	
Paul Frankdong IT Audit International Advisor	
Zamarai Jalalzai Head of procurement	

<b>Date of the Evaluation:</b>	07/08/2019
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Approved by: Mohammad Naeem Haqmal

Auditor General



29 Aug 2019



*Annex-I*

[Attach Scanned advertisement]

The position were not announced the procurement approach was limited competition



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# Annex-II

**Short-listing Criteria:** [Note: the sheet has to be prepared in accordance with the qualification criteria and other qualification needed and disclosed in the Advertisement. Below is only a s

S/N0	Name of Candidates	CA / CPA / ACCA	with at least 6 years of audit experience including at least 4 years with a globally recognized audit firm in the region/supreme audit institution ,working in the complex environment in Afghanistan/	Experience in undertaking or reviewing program/project development	Ability to work in a team and carry out audit activities	Ability to write clear and concise reports and other relevant documents	Work experience with international or regional organizations or other entities in a relevant field	Remarks/Comments
Criteria	Name	A	B	C	D	E	F	G
1	Reuben Boro Gitahi	CPA, MBA, CPA	2013 till Date Diamond Consulting Group, Uganda Auditor General Office, KPMG, PKF	Yes	Yes	Yes	PKF, KPMG	Selected
2	Nitin Malik	CA, M-com, LLB	3 years' experience is quoted after 2013 till now years not specified	Nil	Yes	yes	Yes, PKF, National audit chamber south Sudan, BDO LLP india	selected
3	Harun Kaburia	ACCA, BSC IT	14 years of experience, PWC kenya, Tanzania, Kago Kagwi local firm	Yes	Yes	Yes	PWC	selected
4	Bishwa bausala	CA, MBA, LLB	24 years of experience in audit and financial management in auditor general of Nepal and other government projects	yes	Yes	yes	Yes/ only with government institution	Reserved



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# Interview Marking Summary: [The marking and the qualification criteria is an example but this marking should be the same as indicated in the individual evaluator sheet below.

Annex-III

Candidates	Evaluator/Panel Member	Tell us about your educational and professional background and how it makes you an ideal candidate for this position?	When preparing an audit report, what type of audit opinions can be issued and what is the potential impact on the Grants Project?	What would you do if the audit client lacks enough data and adequate financial statements and also does not have the ability to prepare financial statements?	Take us through the process of performing a grants/SOE audit and what are the typical audit issues that you may encounter in a grants audit	You will be working alongside SAO team, how would you transfer your knowledge and skills to build their capacity in conducting grants/SOE audit.	Remarks	Minimum Passing Mark	Total	Rank
Marks		A 20	C 20	D 20	E 20	F 20	G	H 75	I 100	J
Reuben Boro Gitahi	Rahmatullah Sulamal	18	18	17	18	17			88	
	Habiburahman Rahmani	19	18	18	18	17			90	
	Paul Frank Odong	18	17	17	19	17			88	
	Zamarai Jalalzai	18	18	16	18	17			87	
Average		18.25	17.75	17	18.25	17			88.25	



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**Interview Marking Summary:** [The marking and the qualification criteria is an example but this marking should be the same as indicated in the individual evaluator sheet below.

Evaluator/Panel Member	Tell us about your educational and professional background and how it makes you an ideal candidate for this position?	When preparing an audit report, what type of audit opinions can be issued and what is the potential impact on the Grants Project?	What would you do if the audit client lacks enough data and adequate financial statements and also does not have the ability to prepare financial statements?	Take us through the process of performing a grants/SOE audit and what are the typical audit issues that you may encounter in a grants audit	You will be working alongside SAO team, how would you transfer your knowledge and skills to build their capacity in conducting grants/SOE audit.	Remarks	Minimum Passing Mark	Total	Rank
	A	C	D	E	F	G	H	I	J
Marks	20	20	20	20	5		75	100	

Nitin Malik	Rahmatullah Sultanal	19	20	18	18	17	Passed	90.5	92
	Habiburrahman Rahmani	20	18	19	17	16			90
	Paul Frank Odong	19	17	18	18	17			89
	Zamarai Jalalzai	18	18	18	19	18			91
	Average	19	18.25	18.25	18	17			90.5





**Interview Marking Summary:** [The marking and the qualification criteria is an example but this marking should be the same as indicated in the individual evaluator sheet below.

Evaluator/Pane I Member	Tell us about your educational and professional background and how it makes you an ideal candidate for this position?	When preparing an audit report, what type of audit opinions can be issued and what is the potential impact on the Grants Project?	What would you do if the audit client lacks enough data and adequate financial statements and also does not have the ability to prepare financial statements?	Take us through the process of performing a grants/SOE audit and what are the typical audit issues that you may encounter in a grants audit	You will be working alongside SAO team, how would you transfer your knowledge and skills to build their capacity in conducting grants/SOE audit.	Remarks	Minimum Passing Mark	Total	Rank
	A	C	D	E	F	G	H	I	J
Marks	20	20	20	20	20		75	100	

Harun Kaburia	Rahmatullah Sulamal	17	16	15	17	17	Passed	80.75	82
	Habiburahm an Rahmani	17	16	16	17	16			82
	Paul Frank Odong	15	15	16	16	17			79
	Zamarai Jalalzai	16	15	15	17	17			80
	Average	65	62	62	67	67			80.75



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TOR for the assignment:

*Annex-IV*

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CVs of the shortlisted candidates:

*Annex-V*

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