

Procurement Notice *International Audit expert for (2021)* has been updated. ✕

[View published \(/content/international-audit-expert-2021-0\)](/content/international-audit-expert-2021-0)

[New draft \(/node/653694/edit\)](/node/653694/edit)

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⌚ Last updated today

Afghanistan

Institution

World Bank

Procurement type

Consulting Services - Individual

Notice Type

✓ Request for Expression of Interest

Project

Fiscal Performance Improvement Support Project (FSP):

Title

International Audit expert for (2021)

Islamic Republic of Afghanistan

Supreme Audit Office

Procurement Department

REQUEST FOR EXPRESSIONS OF INTEREST (REOI)

Fiscal Performance Improvement Support Project (FSP)

(Individual consultant)

Grants Audit Expert

Government of Islamic Republic of Afghanistan

Project Name: Fiscal Performance Improvement Support Project (FSP)

Project Id: P159655

Grant No: IDA-D2630

Assignment Title: International Consultant (Audit Expert)

Ref. No.: SAO-FSP-CS-INDV-4-2021

Background

1.1 Supreme Audit Office (SAO) is the only Supreme Audit Institution conducting an audit of accounting and financial activities 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.

SAO also undertakes Audit of the Financial Statements of the World Bank grants projects and provide an audit opinion on the financial statements and compliance of the projects with terms and conditions of the respective/relevant financing agreements.

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 an 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 the medium term.

SAO is committed to improving the quality of grant/project audit to provide assurance to the government and the donors on the use of grant resources and increase the confidence of the donors on the control system and regularity mechanism on the use of finances.

Objectives of the Assignment

SAO intends to hire the International Audit Expert for 5 Months with the following details.

Item	Details

International Audit Expert	One Position (Audit and capacity building work mentioned below need to be shared by the international Audit Expert)
Period of Engagement	5 Months (Start from arrival to Afghanistan) Indicative Date March 2021
Assignment for 5 Months Starting from arrival to Afghanistan. Indicative Date March 2021	Undertaking the audit of the project financial statements for the year 1399/2020 and providing audit opinion/ audit report/management letter thereon. This needs to be completed in 5 months (150 Calendar days), starting from arrival to Afghanistan. Simultaneously, providing On the job training to build the capacity of the SAO Audit Team members in auditing the project financial statements including quality control/assurance. The expert has to provide proper plan and a report on the same. It is expected that there would be a total of 45 projects from which 9 to 12 Projects financial statements would need to be audited (financial statements for the year 1399/2020) by each international audit expert.
Technical requirement	Auditing to be done as per applicable auditing standards (INTOSAI ISSAIs / IFAC IAASB's ISAs / Applicable internal control framework). The Financial Statements of the projects are prepared as per the Cash Basis IPSAS endorsed by the IFAC IPSAS Board.

Duties and Responsibilities:

Prepare Audit Plan for FY 1399 Grants assigned projects

- Prepare audit plan and submit to International Senior Audit Expert or designated person for approval
- Prepare a resource/staffing plan with the consultation of the SAO to ensure audits can be completed within specified timelines.
- Implement the approved audit plan and submit a status report to SAO on weekly basis.
- Prepare working papers and ensure all workings are properly and adequately filed and documented

Work with audit teams on a day to day basis to manage audit teams to carryout Grants/ Projects Audit procedures as per the audit work program / TORs agreed with the World Bank to warrant that each project has ensured the following appropriately and completely:

- Proper presentation of project financial statements
- Proper utilization of funds from the bank account of the project and in accordance with the financing agreements
- Accuracy of statements of expenditure
- Whether the accounting system and internal controls are commensurate with the nature of operations and volume of transactions
- Eligibility of expenditures for financing under the respective development grants/financing agreements and technical annexes

- Periodic Financial Monitoring Reports or interim Financial Reports submitted by the Ministry or project units reconcile with the project financial statements
- Project disbursement reconcile with Bank disbursements
- All underlying records/data have been managed completely/appropriately.

Carry out a detailed review of audit working papers prepared by the audit team and assess the findings in detail to ensure these are being supported adequately

Implement/Prepare/fill the current Financial Toolkits including other supporting AWP's

Prepare and Review Grants/Projects Audit Reports and Management Letters and ensure these have been prepared in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and Guidelines of International Organization of Supreme Audit Institution (INTOSAI) before and after submission to Directorate

Update the draft report and management letters to International Senior Audit Expert and SAO for approval.

Train the SAO Auditors.

- Work on day to day basis with SAO designated team to provide them on-the-job training from the audit planning stage to filing and preparation of audit reports and management letters.

Work with the International Senior Audit Expert to prepare and finalize the task completion report.

Appraisal of the individual group members for each project being audited and sharing the report with the Directorate.

Deliverables, Timelines, and Payments

4.1 Deliverables-Grants Audit (for the financial year 1399/2020)

The total value of payment- 100% of the total actual projects delivered. The number of projects will be allocated to a consultant within the range of 9 to 12 as per the SAO decision.

Deliverable-Grants Audit	Timeline	Payment
Submission of 1st batch of Draft Audit Reports and Management Letters to Directorate (3 to 4 projects) And provide on the job training report.	50 days from the start day	60%* Actual # of Projects Delivered * Per Delivery Rate
Submission of 2nd batch of Draft Audit Reports and Management Letters to Directorate (3 to 4 projects) And provide on the job training report.	85 days from the start day	60%* Actual # of Projects Delivered * Per Delivery Rate
Submission of 3rd batch of Draft Audit Reports and Management Letters to Directorate (3 to 4 projects) And provide on the job training report.	120 days from the start day	60%* Actual # of Projects Delivered * Per Delivery Rate
Finalization of all Audit Report and Management Letter incorporating any comments from QA review and submission to the World Bank & Project Closure Report including how he/she contributed in Capacity Building of SAO Staffs for deliverable 4.1	150 days from the start day	(40%*All Actual # of Projects Delivered * Per Delivery Rate)
Total		100%

Note: Grants Audit Director will be responsible to approve the deliverables for the sake of payment.

The reimbursable include the following as per the World Bank Guidelines and actual documents provided;

- Living Allowance as per World Bank Guidelines
- Local Transportation as per World Bank Guidelines
- One time Visa cost
- One time Work Permit
- One time International Round Trip Ticket

Consultant Qualifications for International Audit Expert.

- Qualified CA / CPA / ACCA with at least 6 years of audit experience including globally recognized audit firm in the region/supreme audit institution
- English language proficiency
- Required experience of working in the complex environment in Afghanistan/ developing countries and experience of carrying out public sector audits including project audit will be preferred.
- Experience in undertaking or reviewing program/project development.
- Familiarity with specialized audit software would be an asset.
- Strong analytical skills.
- 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.

A consultant will be selected through Individual Consultant Selection method, in accordance with the procedures set out in the World Bank's Procurement Regulations for IPF Borrowers, Procurement in investment Projects Financing, Goods, Works, Non-Consulting and Consulting Services July 2016 Revised November 2017 and August 2018

The interested applicant must attach his/her CV, approved Work Experience and educational documents with EOI.

EOIs must be delivered in a written form to the address below in person, by mail, or a PDF copy by e-mail no later than **(13 -Feb-2021)** by 15:00 Hours. (Kabul Local Time). For convenience, the EOIs submitted by the consultants should preferably not exceeding 20 pages. Further information in respect to this REOI can be obtained at the address below by email or in person during office hours [09:00-15:00 Hours].

Attention: Zamarai Jalalzai

Procurement Head

Supreme Audit Office

Chahardihiy Road, In front of Darul Aman Palace, Beside Human Right Commission

Email: z.jalalzi@gmail.com (mailto:z.jalalzi@gmail.com) - zamarai.jalalzai@sao.gov.af (mailto:zamarai.jalalzai@sao.gov.af),

Copied to: sattar.soroush2016@gmail.com (mailto:sattar.soroush2016@gmail.com) - akbary.1@yahoo.com-alem.ibrahimi (mailto:akbary.1@yahoo.com-alem.ibrahimi)@gmail.com

Web site: [sao.gov.af/www.npa.gov.af](http://www.npa.gov.af) (<http://www.npa.gov.af>)

Contact information

Supreme Audit Office - FSP
Zamarai Jalazai
Chahar Qala-e-Chahardihi Rd, Kabul
0789198875
zamarai.jalalzai@sao.gov.af

Deadline

13 Feb 2021

Date Posted

1 Feb 2021

Status *

Open

DB Reference No

WB-P653694-01/21

Loan No/Financing

IDAD2630

Borrower/BID

SAO-FSP-CS-INDV-4-2021

Project Id

P159655

Language

English

Related Notices and Contract Awards

WB-P653703-01/21 (<https://devbusiness.un.org/content/international-audit-expert-2021-3>)

WB-C652368-01/21 (<https://devbusiness.un.org/content/procurement-it-equipment-3-lots>)

WB-P626079-12/20 (<https://devbusiness.un.org/content/it-equipment-ard-and-insurance>)

WB-C630186-12/20 (<https://devbusiness.un.org/content/institutional-development-and-procurement-training-specialist>)

WB-C627624-12/20 (<https://devbusiness.un.org/content/hp-spare-parts-0>)

WB-C627927-12/20 (<https://devbusiness.un.org/content/media-video-producing-broadcasting-and-installing-designing-and-printing-billboards-0>)

WB-P620379-12/20 (<https://devbusiness.un.org/content/hp-spare-parts>)

WB-P614859-12/20 (<https://devbusiness.un.org/content/media-video-producing-broadcasting-and-installing-designing-and-printing-billboards>)

WB-P610767-12/20 (<https://devbusiness.un.org/content/selection-international-procurement-agent-services-select-projects-afghanistan-supported>)

WB-P595068-11/20 (<https://devbusiness.un.org/content/mof-printing-package>)

*** Definition of status types:**

Open - Procurement notice is open for bidding;

Closed - Deadline has passed;

Cancelled - Procurement process is cancelled;


N/A - Not applicable, for General Procurement Notices with unspecified deadlines.

Please note that due to the difference in time zones, the actual deadline time may be a few hours earlier or later than when the status changes from Open to Closed on the website. Please do not solely rely on the above status and take note of the deadline in local time (found in the body of the text of each procurement notice).

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