

## Invitation to Tender for External Audit Services

**Reference:** HiH Af/Audit 2019

**Date of Issue:** 02 December 2019

**Deadline for Submission of Tenders:** 14:00 Hours (AFT), 10/12/2019

### Introduction

Hand in Hand Afghanistan (HiH Af) is a Registered Non Governmental Organization (NGO) member of the Hand in Hand international network. Hand in Hand Afghanistan implementing projects in Balkh, Herat, Bamyan, Parwan & Kabul provinces with funding support of CAFOD, GIZ and HiH. HiH Af's Head office is located in Kabul and Regional Office in Mazar Sharif, invites the interested qualified Audit Firms to submit their proposals for External Audit Service of HiH Af.

Hand in Hand aims to help create and grow enterprises that create jobs among rural and peri-urban farmers and entrepreneurs, through: providing the beneficiaries with:

1. Self-help group mobilization and formation skills that will enable them to form Self-help Groups.
2. Enterprise development training to enable them to establish/scale up their enterprises.
3. Access to enterprises startup kits to enable them to run their enterprises
4. Savings management skills to inculcate a savings culture among them.
5. Market linkage and value addition to enable them to access competitive markets for their produce and products

For more information, about HiH Af and Hand in Hand network please visit the following websites: <http://www.handinhand.org.af> , [www.hihInternational.org](http://www.hihInternational.org).

Also the HiH Af's Audited Financial Statements for the years ended December 31, 2018 will be provided upon request.

All requires and correspondence relating to this should be addressed to Abdul Rahim Nasry Country Director, Hand in Hand Afghanistan at [arahimnasry@handinhand.org.af](mailto:arahimnasry@handinhand.org.af) and CC: [cfo@handinhand.org.af](mailto:cfo@handinhand.org.af)

### Scope of Services

The appointed firm shall perform external audit work in accordance with best professional practice or Generally Accepted Accounting Principles (GAAP) including to standards that required by major international donors.

It is expected that the appointed firm shall provide an external audit service that fulfils the following requirements:

- a. Statutory audit of the HiH Af for the year/period covers (January 1, 2019 to December 31, 2019), in accordance with the HiH Af Rules and Regulations.

- b. For subsequent years, this will include contract projects and/or programmes initiated and on-going.
- c. Ad hoc advice in matters related to taxation and compliance.
- d. The appointed firm will be expected to agree performance standards and timetables with HiH Af for the provision of the audit plan, audit reports, and issue of the accounts.

### **Deliverables**

On completion of the assignment, the firm shall submit the following reports in 3 set of original signed and stamped by the CEO of the firm no later than **15 February 2020**:

- A formal management letter to the HiH Af management highlighting areas that require attention.
- A standard Financial Audit Report of overall HiH Af financial statement with consideration of projects breakdown for the year ending **31 Dec 2019**.
- An invoice with the detail of firm's Bank Account.

### **Short listing and evaluation**

- A shortlist will be drawn up from the tenders received, and the selected firms will be invited to make a presentation to the Tender Panel, and decision will be made by **15 Dec 2019**.
- In evaluating tender bids submitted, consideration will be given to not only on the basis of low price but also to quality, relevant experience, references and reputation.

### **Confidentiality and Conflicts of Interest**

- It is a further condition of tendering that you will keep confidential the information disclosed to you in this invitation to tender and in connection with the invitation and your response to the invitation. You must also return to Abdul Rahim Nasry any information disclosed (and any copies you have made of this) if requested, and must only use such information for the purposes of making the tender.
- In the same manner, any information received relating to the tendering firms will be treated in the strictest of confidence by the Hand in Hand Afghanistan.
- A firm will not be eligible for appointment if any of its partners, directors or major shareholders is a member of the HiH Af Board or the staff of Hand in Hand Afghanistan.
- Firms must declare, as part of the tender proposal, whether any partners, directors, major shareholders, senior staff, or the partners / spouses of any of these listed, are:
  - Members of HiH Af Board or related to any such member.
  - An employee of HiH Af or related to any such employee.
- Otherwise linked to the governance or management of HiH Af, and if so, how
- Firms should also identify any work they are currently undertaking, or bidding for, which could cause a conflict of interest, and indicate how they will deal with this potential conflict if the contract is awarded.

## **Form of tender – information to be provided**

In order to be considered, your tender submission must include the following information. Failure to provide such information, in the requested format where specified, will result in your tender not being considered.

### **Information about your firm:**

- a. A short profile of your firm with emphasis on the different services you supply. If the firm is part of a group of companies, or is a subsidiary or parent company, please also give details of the group.
- b. Total number of staff and total number of external auditors, both actual and full time equivalent.
- c. Details of training, experience and qualifications of staff (and number of staff who are qualified).
- d. Full name, corporate status, and registered office in Afghanistan.
- e. Name, correspondence address and telephone number of main contact.
- f. Organisation chart showing all those staff who will be working on the contract and the reporting structure.

### **Experience:**

- a. Details of your firm's experience of providing similar services, and in particular experience of working with similar organisations
- b. Curriculum vitae for the staff who will be undertaking the work, including experience and qualifications, and length of service with your firm.

### **Quality:**

- a. Any performance standards that you work towards.
- b. Details of how you monitor performance within your firm.

### **Insurance:**

- a. Details of your professional indemnity insurance (i.e. name of insurer, period and extent of cover).
- b. Details of any claims or litigation in the last three years.

### **References:**

- a. Details of two clients who can be contacted for references, if required, and who have received similar services from you in the last two years.

### **Other:**

- a. Copies of your policies relating to
  - i. Quality assurance, customer care and / or complaints
  - ii. Equal opportunities
  - iii. Data protection

### **Costs:**

All cost shall be inclusive of all applicable taxes as per taxation law of the government of Afghanistan, [www.mof.af](http://www.mof.af)

- Details on the fee for the first year services specifying what is included in the charges, including:
  - Hourly rates for the provision of the external audit service. These should be provided for all levels of staff that you expect to use.
  - An estimate of the minimum number of external audit days you consider appropriate for the size and complexity of Hand in Hand Afghanistan and the ratio of hours to be provided by staff at different levels.
  - All other costs, including details of your policy on travel and disbursements.
- An indication of expected fees that would be charged in the subsequent periods of the contract.

### **Submission Procedure**

- The proposals/bids must be submitted to the following address, HiH Af Office House P-860, Street 10, Taimani, Kabul Afghanistan by **14:00 Hours (AFT), 10/12/2019**.
- No tender will be considered if received after the deadline set out above.
- Tender documents should be submitted in plain sealed envelopes, marked “Tender for External Audit Services”. Or you can send via email to: [arahimnasry@handinhand.org.af](mailto:arahimnasry@handinhand.org.af) and CC: [cfo@handinhand.org.af](mailto:cfo@handinhand.org.af)

### **Safeguarding**

Hand in Hand Afghanistan is committed to offer safe programming by ensuring that behaviours and actions of the organization and its partners/contracting’ staff do not result in exploitation, abuse or harm, discrimination or stigmatization of any individual or group of individuals directly or indirectly involved in the assignment.

### **Disclaimer**

HiH Af is not bound contractually or in any other way to any Proponent to this request for proposal/bid. The organization is not liable for any costs or compensation in relation to the consideration of this Request for submission of proposal/bids by the Proponents whether or not the organization terminates, varies, or suspends the process or takes any other action permitted under this Request for proposals/bids.

The organization may, at its absolute discretion, elect to abandon any part or whole of the process without giving prior notice to the Proponents or potential Proponents.

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