INTERNATIONAL ASSISTANCE MISSION
Service, Partnership, and Hope

Submission of a Proposal for External Audit Services

Introduction

International Assistance Mission (IAM) is a non-profit charitable organization through which staff from the Islamic nation of Afghanistan and international Christian volunteers serve in partnership to build capacity in the sectors of health and development, working together in hope, for the welfare of the people of Afghanistan.

IAM began work in Afghanistan in 1966 and is the longest continually serving NGO in the country. Budgeted expenditure for 2018 is approximately USD 3.4 Million across 17 projects in five locations (Kabul, Herat, Kandahar, Mazar, and Lal). IAM's projects include delivery of eye care and mental health care, training eye care and mental health professionals, community mental health awareness, community development, training female teachers, and teaching English as a second language.

IAM has over 300 paid Afghan staff, and 20-30 volunteer expatriate professionals from Europe, North America, Asia, and Oceania. We require foreign staff members to learn a local language, and the normal length of their assignment is three or more years. All IAM expatriate staff serve as volunteers to IAM and are therefore responsible for their own financial support.

We design our projects and programs to aim for long-term, sustainable development, focusing on innovation. We partner with foreign experts to bring about innovation. These experts know the local culture and language and are therefore committed to training and building the capacity of Afghan colleagues, and those outside of IAM. We also partner with other NGOs, the commercial sector, and/or the Afghan Government to achieve positive synergies.

A copy of our annual report can be downloaded from our website - www.iam-afghanistan.org

In response to a request from the Board of IAM we are seeking quotations for our external audit for the three years ended 31st December 2018 to 2020 when a fresh tender process may be undertaken.

Submissions should be made by email no later than Wednesday, October 31st 2018:

Mr. Phil Lewis
Acting Finance Director
International Assistance Mission
Email: finance.dir@iam-afghanistan.org

Any requests for clarification should be made no later than Wednesday, October 24th. A selection will be made in the month of November during Board meetings, and the winning firm as well as unsuccessful bidders will be notified no later than November 30th.

General scope of the work

The audit should be performed in according with International Accounting Standards. The audit should evaluate internal controls, test systems and transactions, verify and reconcile account balances and review such documents or correspondence as might be deemed necessary in carrying out the audit. This will include tests to verify year-end cash balances, inventory and fixed assets. The overall objective of the audit to provide an independent opinion on IAM's overall financial statements as well as the special purposes audits (more detail below).

IAM's headquarters is located in Kabul, and the accounting function is centralized in this Kabul HQ office. However, we anticipate that the audit firm will need to travel to at least 2-3 additional regions in Afghanistan in order to perform proper audit procedures.

IAM is also registered in Switzerland and the Swiss office accounts are consolidated with IAM Afghanistan accounts for purposes of financial reporting. There are a minimal number of transactions in the Swiss office, however, and so it is not anticipated that travel to Switzerland will be necessary to carry out the audit.

IAM requires a general audit of all consolidated financial activity under its registrations in Afghanistan and Switzerland. In addition, IAM requires two special-purpose audits in order to meet specific donor requirements. A detailed table of the required audits is shown below. IAM anticipates utilizing the same audit firm to perform all required audits.

All audited Financial Statements, together with the audit reports, will be submitted to the Board at their meeting in early May 2019. As a result audit work must be completed by the deadlines specified in the table above. Bidders must demonstrate their ability to meet these deadlines and include a proposed timeline of fieldwork and dates of proposed regional travel in their proposal. IAM anticipates having a preliminary trial balance available by January 15th, and an adjusted trial balance by February 15th.

Table of Required Audits

No.	Audit of:	Period:	Projected Expenditure:	Framework:	Deliverables:	Deadline for Signed Audit Report:
1	IAM's overall Financial Statements	Jan-Dec 2018	USD $3.4 Million	IFRS	-Audit Report on the consolidated financial statements of IAM -Management Letter	30/Apr/2019
2	Female Teacher Education Program	Jan-Dec 2018	USD $143,000	Modified cash receipts and disbursements basis of accounting.	-Audit Report on the financial statements of FTEP	20/Mar/2019
3	SSI funding of the Mental Health Program	Jul 2016 – Dec 2018	CHF 400,000	Modified cash receipts and disbursements basis of accounting.	-Audit Report on the financial statements of SSI funding of the Mental Health Program	30/Apr/2019