



TERMS OF REFERENCE

INTRODUCTION.

The Agency Coordinating Body for Afghan Relief & development (ACBAR) is a national, independent, non-government organization (NGO) that provides a platform for information-sharing and networking for national and international NGOs in Afghanistan. ACBAR was created in Peshawar, Pakistan, in August 1988 in response to the demand from NGOs working with Afghan refugees in Pakistan and across the border in Afghanistan to coordinate assistance and delivery of services more efficiently. With its main office in Kabul since 2002, ACBAR brings together 164 National and International NGOs working in all sectors of humanitarian assistance and development in Afghanistan. ACBAR also has five provincial offices co-located in members' offices in Jalalabad, Mazar-e Sharif, Herat, Kunduz, and Kandahar. ACBAR has a mission *to provide an efficient platform for members to carry out effective humanitarian, development, and peace building activities in Afghanistan.*

ACBAR has a democratic structure with the General Assembly, in which all members are represented, as the highest decision-making body of ACBAR. ACBAR's Steering Committee consists of 15 member NGOs led by the Chair and supported by a Vice-Chair and a Treasurer. For more information, please visit our website at: www.acbar.org

SERVICES REQUIRED.

ACBAR requires the services of a well-reputed auditing firm to conduct the audit of financial statements of the organization for the 2020 financial year. The audit must be conducted in accordance with International Standards on Auditing (ISA). The overall objective for the auditor is to present on whether the financial statements of the organization as a whole are free from material misstatements. Furthermore, the auditor should determine the regularity of the receipts, custody, expenditures, and accounting for the resources and assess the overall operational and internal control system for management of the organization.

To carry out the above assignment, you are requested to submit your technical and financial proposal.

DELIVERABLES.

After completing the audit, the audit firm is required to submit:

- Audit report (three copies)
- Management letter, specifying the material weakness, if any (two Copies)

TIME FRAME.

The audit firm is required to submit its final Audit Report within four weeks after signing the Service Agreement. After awarding of the contract, ACBAR and the audit firm will agree to a date for submission of the draft report.

AUDIT INFORMATION:

Title	Annual audit of ACBAR financial statements for FY 2020
Country	Afghanistan
Audit period	1 January to 31 December, 2020
Total expenditure made	\$1.2 Million USD
No. of donors	3



No. of projects	3 (WHH, FCDO & PWJ)
Coverage	Six provinces of Afghanistan (all audit required information is available in Kabul at ACBAR's head office)
Offices	Head office in Kabul, five regional offices
Announcement closing date	26 April, 2021
Submission Email	applications@acbar.org