04th December 2023

To: Interested Bidders

From: Afghan Women Rights Organization

Subject: External Audit - RFP-24-01-001

Dear Interested Bidders:

Afghan Women Rights Organization, Kabul Office (hereinafter called “AWRO” invites you to submit your technical and financial proposal for audit services (hereinafter called “the Service”) of AWRO Financial Reports for the Year 2022 as specified in this Request for Proposal

hereto (hereinafter called “the RFP Documents”).

Tender Instructions:

1. You must submit your technical and financial proposal in separate sealed envelope in case

of hard submission. And in separate file in case of online submission for all service in

respect to this RFP.

2. Your quotation shall be addressed and submitted at the below specified address or email

address no later than 11th, January, 2024:

Afghan Women Rights Organization (AWRO)

Add: H#152, St #4, Qala-e- Fatullah, Shahr-e-Naw, Kabul, Afghanistan.

Attn: Hafizullah Sahel

Email: [procurement@awro.org.af](mailto:procurement@awro.org.af) / [Hafizullah.sahel@awro.org.af](mailto:Hafizullah.sahel@awro.org.af)

Phone: +93784901279

3. Any quotation received by the AWRO after the deadline will be rejected.

4. Your quotation and all correspondence shall be made in the English language.

5. All prices quoted shall be made on the terms specified in the RFP documents.

6. Prices can quote in USD or AFN.

7. All quoted prices will be subject to tax deduction; Ref: Article 72 of Afghanistan Tax

Law.

8. Your quotation shall be valid for a period of 60 days past deadline for receipt of

quotation.

9. Your quotation shall bear the RFP Reference Number and Title indicated above.

10. During evaluation of the quotations, AWRO, at its discretion, may ask you for a

clarification of your quotation. The request for clarification and the response shall be in

writing, and no change in the prices or substance of the quotation shall be sought, offered,

or permitted. Failure to respond timely to a request for clarification may result in the

rejection of your quotation.

11. If a quotation is not substantially responsive, it will be rejected by the AWRO and may not

subsequently be made responsive by correction of the nonconformity.

12. The AWRO shall compare all substantially responsive quotations to determine the

quotation containing the best Quality and Cost.

13. Award will be made to the company whose quotation is determined substantially

responsive to the requirements of the AWRO and whose quotation contains the best evaluated price, based on Quality and Cost Selection.

14. The AWRO reserves the right to accept or reject any quotation prior to the award, without

thereby incurring any liability.

**Requirements of the Company:**

The firm must provide evidence for the following criteria and submit it with the technical

proposal.

1. Valid Certificate of Registration.

2. Firm Audit Experience

3. International Affiliation (if any)

4. Firms must have Tax Identification Number (TIN).

Firms who do not submit evidence for the above-mentioned requirements will be disqualified.

**Scope of Work**

* An external auditing firm has to conduct audit of AWRO annual financial statements for year 2022.
* The audit shall be carried out in accordance with international standards on Auditing (ISA) issued by IAASB. The reporting from the auditor shall include an independent auditor’s report in accordance with the standard auditing format.
* The audit should include such tests and reviews, as the Auditor considers necessary. It should pay special attention to Used funds received within the budget lines presented in the budget annexed to donor agreement.
* A satisfactory system for financial management (evaluate and comment upon the risk of

fraud in the financial statements). The Auditors can refer to the AWRO Anti-corruption

policy that will be available to them.

* The execution shall be on a sample basis, has supporting documentation related to reported expenditure. The size of the sample shall be based on the Auditor’s risk analysis and that should be stated in the report. The Auditor shall report the identified amount in case there is any missing supporting documentation. Whether accounts were in accordance with approved accounting standards, accomplice with current taxation laws, regulations, and their obligations regarding taxes and fees for their employees.
* Whether projects were carried out according to the agreement Compliance with the Afghanistan tax law
* The audit report should be written in English and should contain the responsible Auditor’s title and signature.
* An Audit Report (including Audit opinion, Management letter along with action plans and audited financial statements) must be an attestation audit and should be submitted to AWRO.
* The Audit Management Letter should provide the following information:
* An Audit opinion expressing whether the Financial Statements are in accordance

with the documented accounting records, and give a true and fair presentation of the

organization’s financial result and recommendations for improvements.

* Comments and observations on the accounting records, systems, and controls

examined during the course of the audit.

* Management letter to disclose all audit findings, as well as weaknesses identified

during the audit process. The auditor shall make recommendations to address the

identified findings and weaknesses. The recommendations shall be presented in

priority order and with a risk classification.

**TIMETABLE**

The audit can commence effective 20 Feb 2024 and completed no later than 30th March

2024.

1: Announcement of the request for audit proposals 04th January 2023

2: Deadline: 11th January 2024

2 Shortlisting and interviewing firms 11th, January, 2024 – 23rd, January, 2024.

3 Contract 27th, February, 2024.

4 Audit of financial documents 15th, March, 2024.

5 Preparation of audit Management Letter and Financial Statement 25th, March, 2024.

6 Final Audit Report 30th, March, 2024.

**Confidentiality:**

All information in the contract between the two parties shall be considered as confidential and not be shared with anyone unless legally obliged to do so.

**Payment method:**

Payment will be done through bank transfer or Cheque to Audit firm.

Payment terms:

The consultant shall invoice AWRO for the fee in accordance with the deliverables of the work mutually agreed by AWRO and the consultant based on agreement terms.

**Transportation/Accommodation:**

AWRO will not be responsible for the transportation and/or accommodation of auditors. However, there will be food and coffee/ tea as per AWRO regulation and office space during the assignment.

**EVALUATION CRITERIA:**

QUALITY EVALUATION (TECHNICAL)

The following criteria will be applied:

1. Technical Criteria
2. **Experience and Technical Capacity [25 points]**

**The Bidder shall furnish documentary evidence to demonstrate that it meets the following experience requirement(s):**

The Bidder must have the necessary similar experience, technical expertise and capacity to perform the Contract. The similarity of the experience is assessed in comparing to the value, nature and complexity of the goods required under the current bid. As the means of proof, the bidders shall submit along with their bid a copy of their contracts/ Contracts with the above similarity definitions that have been successfully executed within the last Five (5) years.

1. **Sustainability Criteria (Value for lowest price Money)**

The lowest priced quotation will be given the score of **[50 points]**.

**FINANCIAL EVALUATION**

1. Financial Stability 25 **Financial Capability Criteria**
2. The Bidder shall have a good financial standing and have access to adequate financial resources at least equivalent to the magnitude of the current bid in order to demonstrate that it can execute the contract and all its existing commercial commitments without any disruption to the performance of the Contract.
3. Reports on the financial history of the bidder, such as profit and loss statements, auditor’s reports or any other valid documents that can demonstrate the soundness of the financial history of the bidder and indicate its long-term profitability for the last 2 years.

Section 2 – B QUALIFICATION INFORMATION FORM

General Information

1. Name of Bidder:
2. Street Address:
3. Mailing Address:
4. Telephone Number:
5. Fax Number:
6. E-mail address:
7. www Address:
8. Contact Name:
9. Contact Title:
10. Type of Business:
11. Year Established:
12. Number of staff employed:

The Bidders were required to provide the following documents in their Bids:

1. Bid Submission Form
2. Valid Business License
3. Declaration of Conflict of Interest
4. Power of Attorney
5. AWRO's Supplier Code of Conduct
6. Verified copies of trade receivables or other financial status related document (if any)
7. Supplier Registration Form
8. List of Bidders previous clients with their respective contact details for checking

These documents would assist the evaluation committee to identify the most advantageous bidder.

**Compliance Assurance Checklist**

**Bidders are required to verify completeness and responsiveness of their bid against the following Checklist**

| Item | Question | Bidder’s Response | | |
| --- | --- | --- | --- | --- |
| *1* | The Bidder has examined this RFB carefully and agrees with its all terms and conditions without any material comments and/ or reservations. | **Yes / No** | **Means of Proof** | **Comments, if any** |
|  | **Bid Submission Form**  Is duly completed and signed |  |
| *2* | Written **power of attorney** of the signatory of the bid to commit the bidder. |  | **Valid** [**power of attorney**](#_Hlk92203413)  **is attached** |  |
| *3* | The Bidder shall have the legal capacity to enter into a contract, including registration of the supplier in a country eligible for contracting. |  | **Copy of valid Business License is attached** |  |
| *4* | The bidder shall not be in a state of conflict of interest when participating to this tendering process and further entering into a contract with AWRO if determined to be a successful bidder. Also, the bidder shall have full adherence to the AWRO Supplier Code of Conduct. |  | Declaration of **Conflict-of-Interest** Form duly completed and signed:  AWRO **Supplier Code of Conduct** document |  |
| *5* | the bidder should not have been declared bankrupt or involved in bankruptcy or receivership proceedings and there is no judgment or pending legal action against the vendor that could impair its operations in the foreseeable future |  | **Bid Submission Form**  Is duly completed and signed |  |
| *6* | The Bidder has examined the requirements and offered its price as per the Supply Requirements. |  | **[Section 5 – Supply Requirements](#_Hlk92698302" \s "1,36438,36470,0,,Section V – Supply Requirements)**  The Price List and Specifications of Goods are duly signed and stamped |  |
| *7* | The Bidder fully comply with the [**Financial Capability**](#_Hlk92204080) requirements under Evaluation and Qualifications Criteria. |  | Verified copy of trade receivables or any other documents that can demonstrate the current financial status of the bidder. (if any) |  |
| *8* | The Bidder fully comply with the [**Experience and Technical Capacity**](#_Hlk92204211) requirements defined under Evaluation and Qualification Criteria. |  | **List of bidder’s previous clients** with their respective contact details for checking. |  |
| *10* | Vendors qualification and registration form completed and signed |  | **Supplier Registration Form** completed and signed |  |