



To: Offerors

From: Agricultural Development Fund (ADF)

Date: February 24, 2024

Subject: **RFP # ADF-OPS-RFP-KBL-2023-001-Hiring of External Audit Firm for the Year 2023 for ADF Office, Main Office Location House#16, Khalid Arsalan Street. Darulaman Road, Kabul, Afghanistan**

Dear Offerors:

Enclosed is a Request for Proposal of Hiring External Audit Firm for the year 2023 for ADF office, Kabul office location House#16, Khalid Arsalan Street. Darulaman Road, Kabul, Afghanistan. ADF invites firms to submit their bid offers for the subject RFP.

**I. Type of Contract** – An award resulting from this RFP will be one time Purchase Order (PO) for the hiring of external audit firm for the year 2023 for ADF Office.

**II. Submission of Questions:**

All quotations are due in Kabul on **February 24, 2024** by no later than 3:00 PM local Afghanistan time. Quotations received at the office designated below after 1500 hours (3:00 P.M) will not be considered. Bidder should submit **one** complete hardcopy of the offer **Before Due Date March 03, 2024**. Submissions by email or fax will not be accepted. Bidder's proposals should not contain any unnecessary promotional material or elaborate presentation formats (black and white is preferred). Bidder's standard technical specifications and product literature are preferred. Bidder should confirm by phone to ADF Procurement department for ADF email acknowledgment.

**Submission of Quotations (Hardcopy of Bid Documents)** – Quotations must be sealed and sent to ADF Kabul Office by no later than **December 16, 2023 (3:00 PM Kabul Local Time)** to the attention of ADF Procurement. **Office Address: House#16, Khalid Arsalan Street. Darulaman Road, Kabul, Afghanistan. Contact# + 93 728888010**

**III. Questions:** Technical inquiries and/or requests for clarification to this offer must be made in writing and may be made via e-mail to [Procurement@adf-af.org](mailto:Procurement@adf-af.org). All questions received may be forwarded by ADF to all participating bidders.

**IV. Background:** The Agricultural Development Fund (ADF) is a standalone government owned financial institution with the fundamental purpose of making credit available to the agriculture sector. The target clientele of the ADF includes small commercial farmers, as well as agribusiness engaged in distribution of agricultural inputs, producers of high-value crops, processors, and exporters of agricultural products. ADF functions as a wholesale lender, channeling credit through financial and non-financial institutions.

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Agricultural credit provided by the ADF is enabling farmers and other players in the agriculture sector to put in practice modern production, processing and market development practices acquired in the last decade.

The mission of the ADF is to stimulate growth of Afghanistan's agricultural sector by providing farmers and agribusiness with access to financial services to increase productivity, improve the quality of their crops and harness market opportunities. This will support the MAIL's broader goals of restoring Afghanistan's licit agricultural economy and contributing to the growth of the rural economies.

**V. Offeror's Agreement with Terms and Conditions** – The completion of all RFP requirements in accordance with the instructions in this RFP and submission to ADF of a quote will constitute an offer and indicate the Offeror's agreement to the terms and conditions in this RFP and any attachments hereto. ADF reserves the right to award a purchase order without discussion and/or negotiation; however, ADF also reserves the right to conduct discussions and/or negotiations, which among other things may require an Offeror(s) to revise its quote (technical and/or price. Issuance of this RFP in no way obligates ADF to award a purchase order, nor does it commit ADF to pay any costs incurred by the Offeror in preparing and submitting the quote.

**VI. Index of RFP** – This RFP is comprised in its entirety of the following sections and appendices:

Sections of RFP

Section 1	Quotation Instructions
Section 2	Description of Service
Section 3	Special Provisions
Section 4	Evaluation Criteria

Appendices

Appendix A:	Cover Letter
Appendix B:	Detailed Cost Breakdown/Bill of Quantities Form
Appendix C:	Summary of Relevant Capability, Experience and Past Performance
Appendix D:	Quotation Checklist

**VII. Composition of Quote** – Offerors shall submit his quote for items detailed in Appendix B Detailed Cost Breakdown/Bill of Quantities. The quote will consist of Appendix A through D (see above).

**SECTION 1 – QUOTATION INSTRUCTIONS / ADDITIONAL INFORMATION**

The Offeror shall submit its best price offer/quotation as per the following requirements:

1. Quotation Cover Letter signed by a person authorized to sign on behalf of the Offeror. Use the template in Appendix A.
2. All Prices shall be quoted in **USD** only, offers in other currencies will not be considered.
3. Offeror shall submit quotes in prescribed format of Appendix B.
4. In case of price discrepancy between unit price and SUBTOTAL price, the unit price shall prevail.
5. The rates quoted shall be for complete service inclusive of all taxes and all charges for service contingent to the work.
6. ADF has the right to increase or decrease the goods and services mentioned in this RFP.
7. ADF will not award a subcontract or purchase order to an organization without a Ministry of Commerce Business license. The Ministry of Commerce Business License must be valid and be attached to the quotation.
8. Have a valid business bank account, please submit a copy with the offer.

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9. Be direct supplier of audit service, site visit will be performed to verify this. No sub-contracting of the goods is allowed.
10. Be in the approved list of Central Bank of Afghanistan (DAB), please submit a copy of it with this offer.

**SECTION 2 – DESCRIPTION OF GOODS OR SERVICES REQUESTED**

Please refer to Appendix B for a list and specifications of items required.

**SECTION 3 – SPECIAL PROVISIONS**

The below provisions will be incorporated into any purchase order issued by ADF.

**3.1. Government Withholding Tax**

Pursuant to Article 72 in the Afghanistan Tax Law effective March 21, 2009, ADF is required to withhold "contractor" taxes from the gross amounts payable to all Afghan for-profit subcontractors/vendors. In accordance with this requirement, if the total amount for one year is more than AFN 500,000. ADF shall withhold two percent (2%) tax from all gross invoices to Afghan subcontractors/vendors under this Agreement with active Ministry of Commerce license. For subcontractors/vendors without active Ministry of Commerce license, ADF shall withhold seven percent (7%) "Contractor" taxes per current Afghanistan Tax Law.

Before the signing of this Agreement, the subcontractor/vendor will provide a copy of the organization's Ministry of Commerce license and TIN (Tax Identification Number). Amounts deducted from the invoices will be forwarded to the Ministry of Finance (MoF) Tax Division credited to the firm's TIN. Records of payments to the MoF shall be maintained on file with ADF.

**3.2 Penalty Charges**

If the Vendor fails to supply the specified Goods/Services within the date stipulated, ADF shall, without prejudice to its other remedies under the Purchase Order/Contract price, as liquidated damages, deduct a sum equivalent to five percent (5%) of the delivered price of the delayed Goods/Services for each week of the delay until actual delivery, up to a maximum deduction of Ten Percent (10%) of the Purchase Order/Contract/Contract value.

**SECTION 4 - EVALUATION CRITERIA**

All quotations received in response to this solicitation will be evaluated and scored by evaluation sub factors. The Subcontract/Purchase Order shall be awarded on a tradeoff basis. The following sub factors shall be used to evaluate offers: ADF will award subcontract(s) resulting from this solicitation to the responsive Bidder whose proposal will be most advantageous to ADF, price and other factors considered. Therefore, the Bidder's initial offer should contain the best terms from a price and technical standpoint. If determined to be necessary, ADF reserves the right to conduct discussions with the Bidder. ADF may reject any or all offers if such action is in the interest of ADF or the public; accept other than the lowest offer; and waive informalities and minor irregularities in offers received.

**The vendors will be evaluated according to the following criteria:**

- Price (80%)
- Past performance and Quality (10%)
- Responsiveness (10%) Criteria for judging the responsiveness of bid.

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**RFP CONTINUES BELOW**

**VENDORS MUST ALSO FILL OUT THE INFORMATION ON PAGE 4 of 8**

	<b>CRITERIA FOR JUDGING THE RESPONSIVENESS OF BID</b>	<b>Company's Response here</b>
	In addition to measuring whether the vendor is responding to ADF's needs, criteria may be used to disqualify vendors who answer incorrectly	
<b><u>1</u></b>	Is your price quotation valid for at least 90 days? YES or NO	
<b><u>2</u></b>	Does your company agree to net one month payment term? YES or NO	
<b><u>3</u></b>	Does your quotation cover letter sign by authorized person? YES or NO	
<b><u>4</u></b>	Do you have bank account, if yes please attach you bank account info with the quote. YES or NO	
<b><u>5</u></b>	Payment will be made via wire transfer to business account. YES or NO	
<b><u>6</u></b>	Will you be able to accept/communicate by E-Mail? YES or NO	
<b><u>7</u></b>	Is your price quotation in USD? YES or NO	
<b><u>8</u></b>	Is your companies' update business license attached to this quotation? YES or NO	
<b><u>9</u></b>	Do you agree or accept with MoF 2% tax deduction? YES or NO	
<b><u>10</u></b>	Did you list three contracts in the past performance section? YES or NO	

Vendor Name Per Business License	
Vendor Address:	
Authorized Representative: (Who is communicating with our finance and procurement team)	
Vendor Contact Person and Phone Numbers	
Vendor Email Addresses	

**APPENDIX A**

**RFP#ADF-OPS-RFP-KBL-2023-001 Hiring of External Audit Firm for the Year 2023 for ADF Office**

**QUOTATION COVER LETTER**  
[On Letterhead]

Date:

TO: ADF

**Khalid Arsalan Street. Darulaman Road, House# 16 District 6<sup>th</sup>, Kabul, Afghanistan. Contact # + 93 (0) 728888010**

Dear Gentlemen:

We, the undersigned, offer to provide the **RFP # ADF-OPS-RFP-KBL-2023-001- Hiring of External Audit Firm for the Year 2023 for ADF Office.** In accordance with your Request for Quotation dated \_\_\_\_\_ and our Proposal (Technical and Financial). Our attached quotation is for the sum of in words \_\_\_\_\_ & in figures (USD \_\_\_\_\_).

Our quotation shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the quotation, i.e. (\_\_\_\_\_)

We understand you are not bound to accept any quotation you receive.

**Yours sincerely,**

Authorized Signature:

Name and Title of Signatory:

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**Appendix B**

**BILL OF QUANTITIES**

<b>No</b>	<b>Description of Items or Services</b>	<b>Unit</b>	<b>Qty</b>	<b>Unit Price In USD</b>	<b>Total Price In USD</b>
1	Hiring of External Audit Firm for the Year 2023 for ADF Office, the audit firm must provide his technical and cost proposal in their company letter and as well as ADF Request for Proposal as instructed in detail. <b>(A detailed ToR/SoW is attached at the end of this RFP which will help you in providing your technical and cost proposal)</b>				

**Import Notes:**

The cost should be inclusive of all charges, including taxes and delivery to ADF office in Kabul city.

1. Goods/service offered shall be reviewed based on completeness and compliance of the quotation with the minimum specifications described above in appendix B.
2. Three years past performance/experience for the similar assignment is preferred to provide, please attached the contract copy of similar projects with this RFP.
3. The Payment will be made based on completion of service and submission of sign/stamped invoice by the company and there is no option for advance payment.
4. The amount will be transferred to the company official account not to individual account.
5. ADF reserves the right to cancel or terminate the contract anytime if the company is not able to provide the satisfactory goods/services.
6. ADF reserves the right to issue multiple contracts under this RFP or to issue no contract if the responses are not adequate.

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**Appendix C**

**SUMMARY OF RELEVANT CAPABILITY, EXPERIENCE AND PAST PERFORMANCE**

Include projects that best illustrate your experience relevant to this (RFP) or similar activities, sorted by decreasing order of completion date.

Projects should have been undertaken in the past seven years (i.e., 2017 up to 2023) Projects undertaken in the past Seven years may be taken into consideration at the discretion of the evaluation panel.

<b>S/N</b>	<b>Project Title and Description of Activities</b>	<b>Location Province/District</b>	<b>Client Telephone No</b>	<b>Email Address</b>	<b>Cost in AFN or USD</b>	<b>Completed on Schedule (Yes/No)</b>
1						
2						
3						

Note: Please make sure to provide one copy of each contract from past performances while submitting the request for proposal.

**APPENDIX D:**

**ADF QUOTATION CHECKLIST**

*(Please check all that apply and include this page in the proposal)*

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**Offeror:** \_\_\_\_\_

**Does your proposal include the following?**

- Cover Letter *(use template in Appendix A)*
- Detailed Cost Breakdown/Bill of Quantities Form *(use form in Appendix B)*
- Summary of Relevant Capability, Experience and Past Performance *(use form in Appendix C)*
- Copy of business license
- Bank Account details





## Ministry of Agriculture Irrigation and Livestock

### Terms of Reference

To: Offerors

From: Agricultural Development Fund (ADF)

Date: November 26, 2023

Subject: **Request for Proposal- Hiring a Professional External Audit Firm to Conduct the 2023 Audit of ADF.**

#### 1. Introduction

The Agricultural Development Fund (ADF) is a government owned non-bank financial institution, which was established with the fundamental purpose of providing credit to the agriculture sector. The ADF is governed by a High Council, composed of high-level government officials, private sector representatives, independent technical experts and donors. The ADF is a wholesale lender; it provides credit to farmers, agribusinesses, and other actors in the agricultural value chain, through financial and non-financial institutions as intermediaries. ADF has a main office located in Kabul and 7 regional offices, around 108 staff and over 260 clients in 33 of Afghanistan's 34 provinces. It is envisioned that ADF in the next few years ADF would become one of the most important sources of finance for agriculture in Afghanistan, a game changer for the rural communities and a major promoter of economic growth.

#### 2. Employment Authority

**The audit services will be contracted by the Agricultural Development Fund (ADF) of the Ministry Agriculture, Irrigation and Livestock (MAIL), Government of Islamic Republic of Afghanistan, Kabul, Afghanistan.**

#### 3. Financial Management in ADF

ADF maintains all records, files, contract documents, statements, etc., in respect of all its operations, both manually and on computer. The guidelines/procedures prescribed by ADF shall be followed. Adoption of these guidelines/standard operating procedures (i) bring in uniformity in contract financial management (and thereby eliminating the possibility of discretion by the officials handling various matters), (ii) increase efficiency (i.e., reduce the time taken in performing various tasks), (iii) increase the quality of performance, (iv) inculcate fair and good management practices, and (v) reduce the possibility of any dispute. All ADF accounts have been opened to obtain operational expenditures, loan disbursements, FD investments, and repayments. These includes salaries, administrative expenses, daily operational expenditures and payments/repayments of loans. All the required vouchers are prepared for the expenditure and disbursement incurred by ADF. Periodic bank reconciliation is also prepared.

For other payments (i.e., for payments to consultants), ADF follows the direct payment procedure. Under this system, the claims/invoices received from the consultants are processed by the Operations Department

and are then submitted to the Finance Department for disbursement directly to the consultants under the direct payment procedure.

For the payments disbursed, ADF maintains adequate financial records such as (i) Register of expenditure, (ii) control register, (iii) bank book (iv) cash book, (v) withdrawal applications and (vi) vouchers for cash payments, etc.

#### **4. Objectives of Audit**

The overall objective of audit is for the auditor to express an opinion as to whether the financial statements present a true and fair view of the ADF in all material respects, in conformity with National or International standards. The auditor's opinion is necessary to establish the creditability, or otherwise of the financial statements prepared by ADF. The objective of the audit of ADF's financial statement/p/accounts is to ensure, through the auditor's professional opinion on the financial position of the ADF at the end of each fiscal year and of the funds received and expended for the accounting period ended, that the ADF funds (grants) are being utilized properly to achieve the intended objectives of ADF, and that the financial covenants of the grant agreements are being adhered to.

#### **5. Scope of Audit**

**The auditors are required to audit the ADF accounts for the year 2023, in respect if the financial statements give true and fair view accordant the IFRS and IAS.** The auditor should assess the adequacy of the ADF financial management systems, including internal controls to assess whether: (i) proper authorizations are obtained and documented before transactions are entered into; (ii) accuracy and consistency are achieved in recording, classifying, summarizing, and reporting transactions; (iii) reconciliations with internal and external evidence are performed on a timely basis by the appropriate level of management; (iv) balances are confirmed with external parties; (v) adequate documentation and an audit trail is retained to support transactions; (vi) transactions are allowable under the loan or agreements governing ADF; (vii) errors and omissions are detected and corrected by ADF personnel in the normal course of their duties, and management is informed of recurring problems or weaknesses; (viii) management does not override the normal procedures and the internal control structure; (ix) assets are properly accounted for, safeguarded and can be physically inspected; (x) Conducting IT audit and risk assessment; and (xi) Assessing risk management approaches.

The audit should be carried out in accordance with generally accepted standards of auditing followed in Afghanistan and will include such test and procedures as the auditor considers necessary under the circumstances. **The audit should include but not be limited to-**

- (i) An assessment of the adequacy of accounting and internal control systems with respect to the expenditures and other financial transactions, and to ensure safe custody of the ADF-financed assets.
- (ii) A determination as to whether ADF has maintained adequate documentation on all relevant transactions.
- (iii) Confirmation that the expenditures incurred are for the purpose for which funds have been provided by ADF and that such expenditures are eligible for financing under the relevant loan or grant.
- (iv) Compliance with loan or grant covenants and ADF's requirements for the management.
- (v) Audit of Statement of Expenditures (SOEs) and an audit of all ADF accounts.
- (vi) Identify and advice the management if there is any area where the IFRS could better reflect the presentation of the financial information.

In conducting the audit, the following should also be taken into consideration by the auditors, **but not be limited to:**

- (a) all loans provided by the Agricultural Development Fund (ADF) have been used in accordance with the conditions of the relevant Grant/Loan agreements, with due attention to economy and efficiency, and only for the purposes for which the funds were provided.
- (b) counterpart funds, if any, have been provided and used in accordance with the relevant agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (c) goods and services financed have been procured in accordance with the relevant ADF's agreements.
- (d) all necessary supporting documents, records, and accounts have been kept in respect of all ADF expenditures (including expenditures reported using Statement of Expenditures or Fund procedures);
- (e) where Funds have been used, they have been operated in accordance with the provisions of the relevant loan/grant agreement.
- (f) The financial statements follow acceptable accounting standards and give true and fair description of the financial positions of the submitting entity.

The auditor will audit all Statement of Expenditures (SOE) used as the basis for the submission of credit withdrawal applications to ADF. These expenditures should be compared for ADF eligibility with relevant loan/grant agreements. The audit report shall include a separate paragraph commenting on the accuracy and propriety of expenditures withdrawn under SOE procedures, and the extent to which Board can rely on those SOEs as a basis for credit disbursement.

The auditor shall confirm compliance with each financial covenant contained in the ADF legal documents. The auditor shall also confirm compliance with all financial assurances contained in the ADF legal documents. The auditor shall report the extent of any non-compliance and recommend solutions.

The auditor shall pay particular attention to whether all necessary supporting documents, records, and accounts have been kept in respect of all the ADF activities with clear linkages between the accounting records and the annual ADF accounts. **This should include but not be limited to-**

- (i) computation and recalculation, including checking the mathematical accuracy of estimates, accounts, or records.
- (ii) reconciliation, including reconciling related accounts to each other, subsidiary records to primary records and internal records to external documents.
- (iii) physical observation, including inspecting or counting tangible assets, such as materials, inventory, land buildings, property, or equipment.
- (iv) confirmation, including directly confirming balances or transactions with external third parties, such as cash balances, accounts receivable or accounts payable.
- (v) sampling, including vouching or examining supporting documentation to determine if balances are properly stated; and
- (vi) Tracing, including tracing journal postings, subsidiary ledger balances, and other details to corresponding general ledger accounts or trial balances.

On conclusion of the audit, the auditor will prepare a management letter for each of the audited departments, detailing, **but not be limited to:**

- (a) Any material weaknesses in the accounting and internal control systems that were identified during the audit.
- (b) Recommendations to rectify identified weaknesses.
- (c) The status of significant matters raised in previous management letters.
- (d) Practical recommendations on the steps that could be taken to become materially compliant with the agreed ADF accounting policies (see Terms and Definitions), together with a time frame for making these changes.
- (e) The degree of compliance with each of the financial covenants in the Loan Agreement and recommendations for improvement.
- (f) Matters that have come to the auditor's attention during the course of the audit which have a significant impact on ADF's Operations.
- (g) Significant matters that the auditor considers should be brought to ADF's attention.

**Notwithstanding the above, the audit should include such tests and procedures, but not be limited to the above prescribed procedures, as the auditor considers necessary under the circumstances.**

## **6. Statement of Access**

The auditor will have full and complete access, at all reasonable times, to all records and documents including books of account, legal agreements, bank records, invoices, and any other information associated with the ADF and deemed necessary by the auditor. The auditor will be provided with full cooperation by all employees of ADF, whose activities involve, or may be reflected in, the annual financial statements. The auditor will be assured rights of access to banks and depositories, consultants, contractors, and other persons or firms hired by the employer.

## **7. Independence**

The auditor will be impartial and independent from any aspects of management or financial interest in the entity under audit. In particular, the auditor should be independent of the control of the entity. The auditor should not, during the period covered by the audit, be employed by, or serve as director for, or have any financial or close business relationship with the entity. The auditor should not have any close personal relationships with any senior participant in the management of the entity. The auditor must disclose any issues or relationships that might compromise their independence.

## **8. Auditor and Audit Staff Competence**

The auditor must be authorized to practice in the country and be capable of applying the agreed auditing standards. The auditor should have adequate staff, with appropriate professional qualifications and suitable experience, including experience in auditing the accounts of entities comparable in nature, size, and complexity with the entity whose audit they are to undertake. To this end, the auditor is required to provide curriculum vitae (CV) of the auditors who will provide the opinions and reports, together with the CVs of managers, supervisors, and key personnel likely to be involved in the audit work. These CVs should include details of audits carried out by these staff, including ongoing assignments.

## **9. Submission of Proposal and Work Plan**

You are invited to submit a proposal and a work plan to provide the audit services described in this ToR to ADF Office. Proposals should address, among other things:

- The extent (if any) that you would not conform to the agreed auditing standards (see terms and definitions) and indicate any alternative standards to which you may (be required to) conform.
- The manner in which the auditor proposes to address any statutory requirements relating to audit (e.g., certifications relating to shareholders' equity required under the companies' act) or to which they may be implicitly bound by contractual obligations of the employer (e.g., ADF auditing requirements, Statements of Expenditure, and Accounts).

- Procedural requirements for certain verification procedures (e.g., checking of stocks, inventories, assets, etc.).
- Specific actions required on the part of the employer (e.g., access to computer systems and records, disclosures).
- Discussions before signing the opinion and report on any matters arising from the audit, and with whom these discussions would be held.
- The timetable for provision of opinions and reports.

## **10. Auditor's Opinion**

The ADF accounts should be audited in accordance with recognized auditing standards (e.g. international standards on auditing, ISA). The Auditor should specify in the Auditor's Report the auditing standards followed by them in conducting their audits. Furthermore, they should expand the scope paragraph in the Auditor's Report by disclosing, at least, the key audit procedures and key audit matters paragraph followed in the audit. The Auditor shall provide the following opinions and reports to the ADF Board and Management.

- (i) **Audit opinion on the annual ADF accounts** which shall include, but not be limited to, the following items-
  - a) an assessment of the internal control systems in terms of expenditures and financial transaction,
  - b) maintenance of adequate documentation by ADF,
  - c) compliance with loan / grant covenants and ADF's requirement for management,
  - d) budget v/s actual performance indicators/expenditures,
  - e) staffing in ADF,
  - f) SOE and direct payment procedures, including a report on expenditures incurred out of ADF's accounts and management of cash in hand, etc.,
- (ii) Management letter in respect of loans and grants

The Auditor should express an opinion whether the financial statements have been prepared using the generally accepted accounting standards and policies, which have been consistently applied. Apart from expressing an opinion on the financial condition of ADF, the Auditors should also express an opinion as to whether:

- a) the proceeds of the ADF loan or grant have been utilized in accordance with the loan/grant agreement.
- b) The financial information complies with relevant regulations and statutory requirements; and
- c) All the financial covenants of the loan or grant agreements have been complied with.

**The audit reports shall be submitted by the auditors within three months.**

## **11. Qualification Requirements and Responsibilities of Key Experts**

All team members must be proficient in both written and spoken English. The qualification requirements of each team member follow.

### **Team Leader/Lead Auditor**

The Team Leader/Lead Auditor shall be a qualified accountant, preferably holding a post-graduate degree and should hold auditing license to practice as a professional accountant. The expert shall preferably have

at least 7 years' experience as a financial auditor with experience in the audit of major international financial projects and programs funded by multilateral organizations and donors.

The Team Leader/Lead Auditor shall be responsible for the implementation of the Contract. Duties shall include but not be limited to management of the audit team, liaison with the Client, the preparation of an approved audit plan, the implementation of the audit, all required reporting and, presentation of key findings to the Client.

### **Senior Supervisor**

The Senior Supervisor Auditor shall be a qualified accountant, preferably holding a post-graduate degree and should have auditing license to practice as a professional accountant. The expert shall preferably have at least 4 years' experience as a financial auditor with experience in the audit of major international financial projects and programs funded by multilateral organizations and donors.

The Senior Supervisor Auditor shall assist the Team Leader/Lead Auditor in the implementation of the Contract. Duties shall include but not be limited to: Collection of data from Audit officers, liaison with the Client, guiding the process of the audit, assist the team leader in preparation of all required reporting and identifying major internal control and system weaknesses.

### **Auditor**

The Auditor shall be a qualified accountant and a recognized certification to practice as a professional accountant. The expert shall preferably have at least 2 years' experience as a financial auditor.

The Auditor shall undertake all audit duties as directed by the Team Leader/Lead Auditor and Senior Supervisor.

### **Non-Key Experts**

The Consultant (the Auditor) shall nominate any additional non-key expert positions he proposes to complete the audit team. Nominations for personnel to fill these positions are not required with the Consultant's proposal, but the Client reserves the right to approve or reject any personnel subsequently nominated by the Consultant to fill these positions.

### **Facilities to be provided by the Client**

The Client will provide the Auditor with secure furnished office space within the Client's offices including access to the internet.

**NOTE: You are kindly requested to submit a sealed proposal to ADF office within one week. The open RFP will not be accepted. Your proposal should be valid for 90 days.**

Office Address: Khalid Arsalan Street, Darulaman Road, District#03, Kabul, Afghanistan.

Contact # +93 (0) 728888010. [Procurement@adf-af.org](mailto:Procurement@adf-af.org).

### **For any technical questions, please contact:**

Mr. Masoud Ahmad Stanikzai  
Finance and treasury Manager  
Agricultural Development Fund (ADF)  
Ministry of Agriculture, Irrigation and Livestock, Kabul, Afghanistan  
Mobile: 077 77 61 341 / 078 88 61 341  
Email: [masoudahmad\\_stanikzai@adf-af.org](mailto:masoudahmad_stanikzai@adf-af.org)