



# Term of Reference

The HRWMO will evaluate the submissions and award the contract to the firm with the lowest bid.

<b>Announcement for:</b>	<b>Organization Annual Audit for Year of 2024</b>
<b>Organization:</b>	<b>Human Rights Watch and Media Organization – HRWMO</b>
<b>RFQ Number:</b>	<b>HRWMO-RFQ-05-2024</b>
<b>Issue Date:</b>	<b>December 29, 2024</b>
<b>Deadline for Submission:</b>	<b>January 15, 2025</b>

## Introduction and Background:

Human Rights Watch and Media Organization, formerly known as the Women Human Rights and Media Organization (WHMO), was established in 2010. It operates under license #1859 from the Ministry of Economy, license #181 from the Ministry of Labor, Social Affairs, Martyrs and Disabled, and license # G-03135 from the Ministry of Information and Culture of the Islamic Emirate of Afghanistan. Since its inception, the organization has focused on three strategic areas: legal and human rights, support for local media and advocacy, and sustainable development. It collaborates with both national and international partner organizations.

The organization collaborated with various multilateral and international entities to foster partnerships and promote best practices in sustainable development, legal empowerment, human rights, and humanitarian response, in coordination with community stakeholders. Conducting an external audit is essential for HRWMO to assess the activities completed during 2024 across various projects. Therefore, this announcement invites external audit firms to perform an annual audit for the organization for the year 2024, in accordance with International Standards on Auditing (ISA) and professional standards.

## Objectives:

The objective of this call for audit firms is to conduct the Annual Audit for the fiscal year 2024 (January – December) in accordance with International Standards on Auditing.

## Scope of Work

This request for quotation has been prepared to invite auditing firms to submit bids for the auditing and evaluation of HRWMO's accounting records, financial reports, supporting documents, and both financial and management aspects.

1. Review and assess all relevant project expenditures, policies, and documents in accordance with international auditing standards and principles.
2. Examine and verify the project's financial reports, accounting records, and the organization's financial systems.
3. Conduct procurement procedures and practices for acquiring goods and services.
4. Evaluate the financial system, including profit and loss statements, and review supporting documents related to financial planning, and internal control system.

5. Review donor agreements and approved budgets, including income and expenditures in compliance with donor requirements.

**Methodology:**

1. Understanding of HRWMO's financial management systems to enhance auditing performance.
2. Coordinate and develop a comprehensive process for audit planning, which includes a detailed timeline for each step.
3. Prepare and submit both draft and final audit reports that include findings and recommendations identified during financial analysis and fieldwork, aimed at improving the organization's financial management and systems.
4. The assignment will begin upon receipt of the audit planning from the firm, and by the end of February 2025, the final audit reports along with the management letter, including findings and recommendations, will be provided in due course.

**Deliverables:**

1. Audit planning and performance timeline.
2. Management letter detailing findings and observations from the audit firm.
3. Observation meeting and presentation of results.
4. Submission of the audit report.

**Documents Requirement:**

1. Technical proposal
2. Financial proposal
3. Firm registration evidence

**Timeline:**

The final audit report is due by the end of February 2025.

**Submission:**

The firm is asked to submit their technical and financial proposals by January 15, 2025, via [applications@hrwmo.org](mailto:applications@hrwmo.org). The HRWMO will reach out to the firm that submits the lowest bid. A hard copy of the documents is not necessary. For any inquiries related to this call, please contact Mr. Fariddin Aimaq at 0202561042.