

REQUEST FOR PROPOSAL (RFP)

For Auditing Service

Reference No:

HRRAC-002/04/2024

Issue Date: April 15, 2024

Closing Date: April 25, 2024

Question Inquiry Submission Deadline: April 25, 2024



Section – 1 General:

Human Rights Research and Advocacy Consortium (HRRAC) is a leading Afghan non-governmental organization. HRRAC has more than a decade of experience in advocating for the rights of the excluded and vulnerable population, and community groups. Essential to HRRAC’s intervention, is the mission to advance the fundamental rights and humanitarian assistances to all people of Afghanistan, particularly, the most excluded groups. HRRAC’s programs are meant to improve livelihood through rural recovery projects, doing researches, evidence-based advocacy, capacity building, and humanitarian intervention in emergencies. HRRAC strives to improve equality, fairness, social justice, and open up economic opportunities to the most deprived communities. HRRAC strongly advocates for the rights of the community’s share in mine revenue, access to justice for all, and meaningful inclusion of women and girls in community development projects.

Overall Objectives

Auditors shall conduct audit in accordance with International Standards on Auditing (ISA) with the objective of expressing an opinion whether the Financial Statements give a true and fair view of the state of HRRAC affairs as at the statement of financial position date and its financial performance and of its cash flows, then ending in accordance with international financial reporting standards. The audit will be conducted with the objective of expressing an opinion on the financial statements.

Section - 2 Checklist:

To assist offerors in preparation of proposals, the following checklist summarizes the documentation to include an offer in response to this RFP.

Business License: Please Attach Your Company Business License.

Summary of Relevant Capability, Experience & 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 three years.



**Section – 3 Scope of Work:**

These terms of reference address the requirement for external audit of financial statements of Human Rights Research and Advocacy Consortium (HRRAC) for financial year starting from January 1, 2023 to December 31, 2023.

Audit will be conducted in accordance with International Standards on Auditing. Those standards require that with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgement, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

* Audit should be carried out in accordance to ISA (International Standards on Auditing).
* Sufficient audit evidence should be gathered to substantiate in all material respects the accuracy of financial statements.
* The audit report of the auditors should state if the audit was not in conformity with any of the above and indicate the alternative standards or procedures followed.
* The external auditors should examine the reliability and appropriateness of information technology and related systems through which financial statements are prepared and accounts are maintained.
* External auditors should report on appropriateness of internal controls which has direct relation with accuracy of financial statements.



**Reports and Deliverables**

The auditor is required to provide the following reports:

* The annual financial statements, after appropriate adjustments, for period under review: Balance Sheet, Profit and Loss Statement.
* The basic audit opinion rendered of the Financial Statements
* An enumeration and quantification of all adjustments necessary to fairly present the Financial Statements.

**Timeline**

The total length of the assignment is around 2 weeks starting from May 01, 2024.

**Required Personnel**

Since the audit will be for opinion of financial statements, so it is a thorough process which requires inclusion of qualified team on all the related areas.

Curriculum Vitae (CVs) of the principals of the firms who would be responsible for providing the opinions and reports should be provided, together with the CVs of other personnel proposed for the project. CVs for audit personnel should include details on audits carried out by these staff, including ongoing assignments.

**Location of the Assignment**

The auditor will be based in Kabul office.

**RFP Submission Guidelines:**

The RFP should be submitted no later than April 25, 2024. Offers received after the specified time and date will be considered late and will be considered only at the discretion of HRRAC. The proposals should be submitted to admin@hrrac.af and cc to info@hrrac.af