



শেখ হাসিনার মূলনীতি  
গ্রাম শহরের উন্নতি

### Request for Expressions of Interest (For Hiring of Private Audit Firm)

Memo No.: 46.03.2600.543.07.209.21- 1458

Date: 11/05/2021

Country	:	Bangladesh
Name of the Project	:	Bangladesh Municipal Water Supply and Sanitation Project (30 Pourashavas)
Loan/ Credit No.	:	IDA Credit No. 6437-BD and AIIB Loan No. 0068-A
Assignment Title	:	Financial Audit
Reference No.	:	BMWSSP/SD - 11

The Government of the People's Republic of Bangladesh (GOB) has received funds from the World Bank [with co-financing from Asian Infrastructure Investment Bank (AIIB)] towards the Bangladesh Municipal Water Supply and Sanitation Project (30 Pourashavas) and intends to apply part of the proceeds for Audit of WSS Unit of Municipalities.

The Department of Public Health Engineering (DPHE), under the Ministry of Local Government, Rural Development and Co-operatives, Government of Bangladesh intends to apply a portion of said credit to hire a competent, qualified and experienced private audit firm to carryout audit on Financial Management System and Financial Statements maintained/prepared by the WSS unit of the Municipalities.

The scope of work of the firm includes but not limited to the following:

- The audit would cover the operations of the Ring-Fenced WSS Unit of Municipalities under the project i.e. covering all receipts and application of funds.
- The audit should be carried out in accordance with International/Bangladesh Standards on Auditing and FAPA Standard on auditing (ISA) and will include such tests and controls, as the auditor considers necessary under the circumstances.
- Verify that corresponding figures shown in the project financial statement/IUFR and WSS unit financial statements are reconciled and verified;
- Verify if goods and services financed under the project have been procured in accordance with the terms and conditions of the Financing Agreement, IDA/Public Procurement Guidelines and the approved procurement Plan.
- Verify that documentary trail in support of procurement of goods and services including a Fixed Assets Register for all significant fixed assets procured by the WSS Unit and distributed from the project have been kept.
- Verify whether goods, services and works are being used for intended purposes and have achieved desired performance indicators.
- Verify whether the payments to the contractors and third parties have been made in accordance with the provision of relevant contract, Financing Agreement and other applicable provisions.
- Examine the overall financial strength of the WSS unit and identify the reasons if the financial strength performance is low and recommend measures for the improvement.

The audit will cover the fiscal years from 2021-22 to 2024-2025 (4 years). The detailed Terms of Reference (TOR) for the assignment can be found at the following website: ([www.dphe.gov.bd](http://www.dphe.gov.bd)) or can be obtained at the address given below.



DPHE now invites eligible Private Audit Firms ("Consultants") to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. The short-listing criteria are:

- a) The firm should have at least 10 years of experience in the relevant type of services;
- b) Adequate experience in planning and carrying out of auditing of financial management system and financial statements of municipalities or similar type of work etc.;
- c) The firm must have management capacity to carryout 30 costs centers within reasonable time especially in the field of pourashavas in Upazila level;
- d) Corporate Capacity of the Consultants (Annual Turnover, Financial Information for last 5 years, but no audited financial statements in this regard).

Key Experts will not be evaluated at the short-listing stage.

The attention of interested Private Audit Firms is drawn to Section III, paragraphs 3.14, 3.16 and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016 (Revised Nov 2020), setting forth the World Bank's policy on conflict of interest.

The Private Audit Firm may associate with other firms to enhance their qualifications, but should indicate clearly whether the association is in the form of a joint venture and/or a sub-consultancy. In the case of a joint venture, all the partners in the joint venture shall be jointly and severally liable for the entire contract, if selected.

A Private Audit Firm will be selected in accordance with the Fixed Budget Selection (FBS) method set out in the Procurement Regulations.

Further information can be obtained at the address below during office hours (i.e. 0900 to 1700 hours).

The Expressions of Interest should include as minimum the following:

- a) Legal names and address of Private Audit Firm including country of registration (i.e. legal documents, Up to date Trade License, VAT and Tax Certificate);
- b) Brochure of the Private Audit Firm or description of company profile;
- c) Description of relevant experience with all necessary information;
- d) List of professional strength especially related to this assignment with name, qualification and experience;
- e) Annual turnover;
- f) Forwarding letter with detail address (i.e. mail address, telephone, fax, email) and contact person for communication.

Request for Expressions of interest must be delivered in written form (1 hard copy) to the address below by 2 June, 2021 within 12:00 noon. In addition to that softcopy of REOI will require to be submitted in CD/DVD or flash drive or through email.

For any clarification and background information, intending entities may contact DPHE at the address given below during office hours (i.e. 0900 to 1700 hours).



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