



**WEST AFRICAN HEALTH ORGANIZATION  
ORGANISATION OUEST AFRICAINE DE LA SANTE  
ORGANIZAÇÃO OESTE AFRICANA DA SAÚDE**

## **RECRUITMENT OF A (FIRM) TO AUDIT THE ACCOUNTS FOR THE FINANCIAL YEARS 2024-2025-2026 OF THE PROJECTS:**

- **Women's Empowerment and Demographic Dividend Project in Sub-Saharan Africa-Plus (SWEDD+) P176693,**
- **Health Security Programme (HeSP) P179078**

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### **CALL FOR EXPRESSIONS OF INTEREST**

**Reference number: BF-WAHO-BF-422846-CS-LCS/ BF-WAHO-BF-446164-CS-LCS**

#### **1- Introduction**

The West African Health Organisation is the specialised health agency of the Economic Community of West African States (ECOWAS).

The mission of the West African Health Organisation (WAHO) is to provide the peoples of the region with health care of the highest quality anchored in the harmonised policies of Member States, the pooling of resources and cooperation between Member States and other countries and partners for a collective and strategic fight against health problems in the region.

In order to fulfil its mission, the West African Health Organisation has received funding from the World Bank (WB) to implement the following projects: (i) Women's Empowerment and the Demographic Dividend in Sub-Saharan Africa-Plus (SWEDD+) P176693, (ii) Health Security Programme (HeSP) P179078 and intends to use part of the funds to finance the recruitment of an auditing firm to carry out an audit of the accounts of the said projects for the financial years 2024-2025-2026.

#### **2- Description of services**

The Consultancy Services ("the Services") consist of providing a professional opinion on the financial position of the Projects at the end of each financial year and to ensure that the resources provided for the Project are used for the purposes intended within the development objectives of the Project.

The expression of this professional opinion will be based on documents prepared and provided by WAHO and other legal documents relevant to the project.

To this end, WAHO has established an adequate system of internal control and acceptable documentation of transactions related to each project.

#### **3- Duration of the assignment**

The estimated duration of the audit assignment is one (1) month per financial year and per project, i.e. 3 months for the three (3) financial years per project, including the submission of final reports.

The audit assignment will cover the following financial years:



- 2024 (HESP and SWEDD+)
- 2025 (HESP and SWEDD+)
- 2026 (HESP and SWEDD+)

#### **4- Documents to be provided**

WAHO now invites eligible firms of consultants ('Consultants') to express their interest in performing the Services. Interested Consultants shall provide information demonstrating that they have the relevant qualifications and experience (documentation on the firm and its areas of competence, references on the execution of similar contracts in the past) to provide the Services. References must be substantiated (contracts, certificate of completion, etc.). Applicants must submit a summary table showing experience, references, mission objectives, client addresses, activity costs, years of completion and duration.

Interested consultants (firms) are invited to submit an expression of interest file including:

- A duly signed letter of expression of interest,
- A copy of the company register or statute,
- A presentation of the list of permanent staff including the organisation chart with details of the current position held in the company,
- A list of the most important achievements in the field concerned over the last five years (justified as indicated above),
- If the firm is a consortium, a copy of the consortium agreement concluded by all its members or a letter of intent to establish a consortium if their proposal is selected, signed by all its members and accompanied by an indicative project for the proposed consortium agreement.

#### **5- Qualifications**

WAHO is seeking the services of an independent firm of auditors and chartered accountants. The Consultant must be an independent firm of auditors and chartered accountants, usually engaged in the auditing of accounts, regularly registered on the Roll of an Order of Chartered Accountants Member of IFAC with proven experience in the financial audit of development projects and acceptable to IDA. The firm must be up to date with its Order of Chartered Accountants (certificate of regularity produced by the Order of Chartered Accountants).

More specifically, the auditor will be an audit and accounting firm with at least 5 years' experience in the field of accounting and financial auditing of similar projects/programmes and must have audited the annual financial statements of at least 5 projects financed by the World Bank over the last 5 years. He/she must also have sufficient knowledge of international standards (ISA, etc.) in financial and accounting auditing.

Consultants interested in the assignment are invited to refer to Section III, paragraphs 3.14, 3.16 and 3.17 of the World Bank Procurement Regulations for IPF Borrowers", dated September 2023, which describes the World Bank's policies on conflicts of interest.

Consultants may associate with other consultants in the form of a group of firms with a view to strengthening their qualifications.



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## 6- Selection method

The consultant (firm) will be selected on the basis of the Least Cost Selection ('LCS') method in accordance with World Bank Procurement Regulations for IPF Borrowers", dated September 2023.

## 7- Criteria for establishing the shortlist are

- Experience in the financial audit of development projects/programs similarly in all fields and with all types of financing: 30 points;
- Experience in financial audit of development projects/programs in accordance with IDA audit standards: 60 points over the past five years;
- Permanent staff in the normal operation of the firm: 10 points.

In the event of a tie, the consultant (firm) with the most experience in the financial audit of development projects/programs in accordance with IDA audit standards will be preferred.

## 8- Other information on the submission

Interested consultants (firms) may also obtain further information on the reference documents from the e-mail address below, during working hours, Monday to Friday from 08:00 am to 4:00 pm: [procurement@diffusion.wahooas.org](mailto:procurement@diffusion.wahooas.org)

They may also download the terms of reference or this notice of expression of interest from the WAHO website: <https://data.wahooas.org/tenders/tenders/list>

Interested and duly qualified consultants (firms) are invited to express their interest by submitting their request electronically to <https://data.wahooas.org/tenders/tenders/list>

The deadline for receipt of applications is **16 October 2024 at 12:00 GMT**. The costs of preparing and sending the expression of interest are to be borne by the consultant (firm).

**Dr Melchior Athanase J. C. AÏSSI**  
**Director General**