



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



ECOWAS PHARMACEUTICAL INDUSTRY DEVELOPMENT PROJECT

West African Health Organization (WAHO)

Project for the Development of the Pharmaceutical Industry in the ECOWAS Region

EXPRESSION OF INTEREST (CONSULTANCY SERVICES)

Service: AUDIT OF PROJECT ACCOUNTS FOR THE 2025 FINANCIAL YEARS (1st MAY 2025 TO 31st DECEMBER 2026) AND 1st JANUARY TO 31st DECEMBER 2027, INCLUDING THE CLOSING PERIOD (1st JANUARY 2028 – 31 March 2028)

Financing Agreement Reference: 2100155041318

Project ID No: P-Z1-BZ0-012

1. The West African Health Organization (WAHO) has received financing from the African Development Bank Group to cover the cost of the ECOWAS Pharmaceutical Industry Development Project and intends to use part of the resources to finance the audit of the project's accounts. project for the financial years 2025 – 2026 (1st May-2025 – 31st December 2026) and 2027 (1st January – 31st December) including the closing period (1st January – 31st March)
2. The services to be provided under this contract include: (i) obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatements, whether due to fraud or error; (ii) obtaining an opinion to determine whether the financial statements have been prepared, in all material respects, in accordance with the applicable financial reporting framework; (iii) obtaining reasonable assurance that the project's accounting records form the basis for the preparation of the project financial statements (PFS) by the project implementation unit and are prepared to accurately reflect the project's financial transactions, and that the project implementation unit has implemented adequate internal controls while maintaining supporting documentation for all transactions; (iv) expressing an independent professional opinion on the project's financial position, verifying that project funds have been used for their intended purposes and in accordance with the terms of the loan/grant agreements; (v) obtain reasonable assurance regarding the achievement of the project or program objectives by ensuring that the project's physical outputs correspond to the disbursed funds and the schedule of cash outflows; the project or program technical report provides sufficient information and data to enable users to fully assess the project's outputs; and (vi) prepare a report on the financial statements and communicate its own findings as required by auditing standards.
3. The timeframe for completing each audit is set at a maximum of 45 calendar days for the 2026 audit (1st May 2025 to 31st December 2026) and a maximum of 30 calendar days for the 2027 financial year (1st January – 31st December) and closing audits (1st January 2028 - 1st January – 31st March)

WAHO HEADQUARTERS/OOAS SIEGE - 19, Rue de la Paix, Seboko, Abidjan, Côte d'Ivoire

E-mail: wahooas@wahooas.org – Website: <http://www.wahooas.org>



4. The West African Health Organization (WAHO) invites eligible consultants (firms) to submit their applications to provide the services described above. The consultant must be a registered audit firm listed with a nationally or regionally recognized professional accounting body. They must have proven experience in accounting and financial auditing of development projects/programs financed by the African Development Bank (AfDB) or any other multilateral development bank (MDB).
5. Interested consultants must provide information on their capabilities and experience demonstrating their qualifications for the services (firm documentation, references for similar services, experience in comparable assignments, etc.). Consultants may form consortia to increase their chances of qualification.
6. Expressions of interest must include the following documents:
 - A letter of interest addressed to the Director General of the West African Health Organization (WAHO);
 - A presentation of the Consultant (date of establishment, country of origin, geographical address, organization, etc.) accompanied by proof of its legal existence (copy of the trade register and/or articles of association) and its registration for the year 2024 with a nationally or regionally recognized professional body of chartered accountants;
 - A table presenting references for similar missions (audits of accounts for development projects/programs financed by the African Development Bank or any other multilateral development bank), highlighting the following minimum information for each mission: (i) the purpose and content of the mission, (ii) the project name, (iii) the name of the multilateral development bank funding the project, (iv) the name, address, and contact information of the client commissioning the mission, (v) the country where the mission was carried out, (vi) the year of completion, including the start and end dates of the mission, (vii) the contract amount, (viii) the list of key experts who carried out the mission, as well as any other relevant information about the completed mission;
 - Certificates of satisfactory completion or attestations confirming the successful completion of services;
 - For consultants in a group: A group agreement related to the purpose of the mission, duly established and signed by each member of the group and including the designation of the group leader authorized to act in the name and on behalf of the group.
7. The eligibility criteria, shortlisting, and selection procedure will be in accordance with the Procurement Framework for Bank Group-Financed Operations, October 2015 edition, which is available on the Bank's website at: <http://www.afdb.org>
8. The consultant will be selected using the Consultant Qualifications-Based (CQB) method as described in the African Development Bank Procurement Operations Manual.

The selection procedure will include the following steps:

- The establishment of a shortlist of qualified consultants, ranked by merit following the evaluation of expressions of interest, and the designation of the most qualified consultant for the assignment. The shortlist will be based on the consultants' similar experience (auditing the



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accounts of development projects/programs financed by the African Development Bank or any other multilateral development bank). From this list, the Project will select the consultant with the most appropriate qualifications and references for the assignment, ranked first.

- The request for the African Development Bank's (AfDB) no-objection opinion on the selection of the first-ranked consultant, as well as the draft Request for Proposals for the next stage of the selection process.
- The Request for Proposals is sent to the most qualified and ranked consultant, inviting them to submit a technical and financial proposal for contract award negotiations;
- The Project Implementation Agency reviews the consultant's technical and financial proposals and invites the consultant to contract negotiations;
- The draft contract, negotiated and initialed by the parties, is submitted to the Bank for its no-objection opinion, along with the minutes of the negotiations and the consultant's technical and financial proposals.

Note: In accordance with the Consultant Qualifications Selection (CQS) method, only the consultant deemed most qualified and ranked first in the evaluation of expressions of interest will be invited to submit a technical and financial proposal for contract award negotiations.

9. Interested consultants may obtain further information by contacting procurement@diffusion.wahooas.org, copying avodonou@prj.wahooas.org.
10. Interested consultants are invited to express their interest in French by submitting their application electronically to <https://data.wahooas.org/tenders/tenders/list> no later than **29 June 2026 at 12.00 pm GMT**

"Expression of Interest for the Audit of the Accounts of the ECOWAS Pharmaceutical Industry Development Project."

11. Expressions of interest will be open to the public on the WAHO tender submission platform on **29 June 2026 at 12.30 pm GMT** via the following link: <https://data.wahooas.org/tenders/tenders/list>

Dr Melchior Athanase J. C. AÏSSI
Director General