

Request for Expression of Interest (REOI)

Consultancy Services – Firms Selection

Framework Agreement to Conduct Financial Audits, Systems Audits and Agreed-Upon Procedures of AU-IBAR Programmes and Projects for a three (3) three-year period

1. Introduction

The African Union Interafrican Bureau for Animal Resources (AU-IBAR) is a technical institution under the Department of DARBE whose mission is to provide leadership and integrated support services for the development of animal resources in Africa. AU-IBAR is mandated to support and coordinate the sustainable development and utilization of animal resources (livestock, fisheries and wildlife) to enhance nutrition and food security and contribute to the wellbeing and prosperity of the people in the Member State of the AU.

AU-IBAR accomplishes its mandate through supporting and empowering the African Union Member States and the Regional Economic Communities (RECs). AU-IBAR's vision is of an Africa in which animal resources contribute significantly to the reduction of poverty and hunger. Founded in 1951 to study the epidemiological situation and fight rinderpest in Africa, AU-IBAR's mandate covers all aspects of animal resources, including livestock, fisheries and wildlife, across the entire African continent, but fills a unique and strategic niche by working at continental and regional levels, with the RECs being key partners

AU-IBAR is critical in coordinating and executing priority continental and regional development programmes and projects funded by our international development partners.

AU-IBAR receives funds from the African Union through Member States contribution and partner funds from development partners such as the European Union, the Swedish International Development Cooperation Agency (SIDA), the United States Department of Agriculture (USDA), United States Agency for International Development (USAID), Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), Bill and Melinda Gates Foundation (BMGF), The Kingdom of Norway, among others.

AU-IBAR currently has about 6 projects funded by development partners for which we are required to conduct annual financial audits and/or expenditure verification. The funding agreements in recent years have been for values from US\$ 400,000 to US\$ 20,000,000. The funds are used to support various thematic areas such as animal health, animal production, animal welfare, blue economy, fisheries and aquaculture, climate change, One Health, and empowerment of women and youth.

To fulfil this requirement, AU-IBAR seeks to engage a suitable firm by way of a framework agreement. AU-IBAR now invites proposals from eligible Bidders for a Framework Agreement to Conduct External Financial Audit and/ or Expenditure Verification of AU-IBAR Programmes and Projects, as required by each project specific audit engagement provisions of the signed agreement. The framework contract will be for a period of three years.

2. Objectives

The primary objective of the assignment is to establish a framework agreement that will govern the provision of external audit and expenditure verification services to AU-IBAR for a period of three years. The selected audit firm will be responsible for conducting financial statement audits, assessing the effectiveness of internal controls in accordance with applicable auditing standards and regulatory requirements and conducting expenditure verifications as and when required.

3. Scope of The Assignment

The audit will be conducted in accordance with international audit standards (ISA) issued by IAASB

And where applicable, the International Standard on Related Services ('ISRS') 4400 (Revised) Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the IFAC, and the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA), which establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

Assignments on agreed-upon procedures will be reported on separately in an Agreed-Upon Procedures Report. Performed procedures will be described and the findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

4. Expected Outputs:

AU-IBAR management expects to receive an audit opinion on the consolidated financial statements and project expenditure verification reports in accordance with the partner terms of reference.

In all audit engagements management expects to receive the management letter that identifies internal control weakness and recommendations.

5. Request for Expression of Interest – 1st Stage

The African Union Interafrican Bureau for Animal Resources (AU-IBAR) now invites eligible Audit Firms to indicate their interest in providing the Services. This will be a two-stage process, the first being this expression of interest which will be evaluated and a short-list drawn up for the second stage, request for proposals.

6. Shortlist & Request for Proposal Procedure, 2nd Stage

In the 2nd stage of this procurement process, and following the completion of the evaluation of the applications for the expression of interest, AU-IBAR will shortlist 4 – 8 firms to submit detailed technical and financial proposals through a request for proposals (RFP). Proposals will be evaluated on the criteria set out in the RFP and the selection will be made on a Quality Cost Based Selection (QCBS).

7. Framework Agreement

The Framework Agreements will be concluded with one or two firms for a 3-year period. The applicable daily fees payable for each category of expert proposed will be agreed upon in the Framework Agreement. Examples of categories: Audit Partner, Audit Manager, Auditor etc.

AU-IBAR will, when required, award a Call-off Contract to a framework contracted firm at the agreed applicable daily rates. The number of days and any incidental expenditure will be agreed between the parties vide the Call-off Contract.

8. Application Process

Interested Firms should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.

Documents to be submitted in the expression of interest shall include:

- a. An Official signed Letter from an authorized official, expressing interest of the firm to participate in the bidding.
- b. Signed declaration on exclusion criteria.
- c. A profile of the firm providing the following information:
 - i. Core Business of the firm.
 - ii. Names of authorized representatives of the firm. (Power of Attorney).
 - iii. In the cases of Consortiums/Partnerships/Associations shall be required to submit Joint venture Agreements/Joint Association letters stating the lead firm.

- iv. Commercial Registration of the firm attaching Registrations certificates.
- v. Brief (3-5 pages) summary of similar Audit Services undertaken in the past 3 years including at least 3 large institutional clients, multi-national organisations or international organisations.
- vi. The Audit Firm must be a member of a national accounting or auditing body or institution which in turn is a member of the International Federation of Accountants (IFAC). Proof of Membership must be attached; and
- vii. Brief description of key staff or summary profiles.

9. Useful Information

AU-IBAR reserves the right to verify any information provided by prospective entities/individuals and false information will lead to disqualification.

Audit firms will be required to confirm that they do not fall into any of the exclusion criteria by completing and signing the attached Declaration on Honour on Exclusion Criteria.

10. Submission of Application

Expressions of interest must be delivered to the address below on or before 20th August 2024 at 1700 hours (Kenya local time)

- 10.1 Physical (hard copies) to be delivered in 1 original and 2 copies clearly marked as follows:

“NOT TO BE OPENED BEFORE 21st AUGUST 2024
Expression of Interest in Framework Agreement to Conduct Financial Audits, Systems Audits and
Agreed-Upon Procedures of AU-IBAR Programmes and Projects”

The address for delivery of hard-copy applications is set out below.

The Director
African Union Interafrican Bureau for Animal Resources (AU-IBAR)
Kenindia Business Park, Westlands Road
Nairobi, Kenya
Attention of: Procurement Office

- 10.2 Applications may also be submitted electronically via email with the subject:

“Expression of Interest in Framework Agreement to Conduct Financial Audits, Systems Audits and
Agreed-Upon Procedures of AU-IBAR Programmes and Projects”

The email address for submission shall be procurement@au-ibar.org.