Afghan Youth Services Organization (AYSO)

Request for Quotation (RFQ)
For External Audit Year 2025

Issue Date: 12-Jan-2026 **RFQ# AYSO/2025/109**
Closing Date: 25- Jan-2026

About AYSO:

Afghan Youth Services Organization (AYSO) is a non-governmental, non-political and non-profit organization that was registered with the Ministry of Economy with registration number 397 in 2006.
AYSO since its establishment has successfully implemented numerous humanitarian projects in urban, semi-urban, and rural areas with different geographical, demographic, and security situations in several provinces of the country. AYSO has been implementing Health, Nutrition, WASH, Food Security, Agriculture, Rural & Urban Development, Protection, Education, Capacity Building, Behavior Change, Social Development, Youth Wellbeing, Gender Equality & Equity, Charity and Emergency Aid, Peace & Youth, and stability projects, as well as researches, assessments, studies and surveys for the different thematic areas.

Objective of AYSO's Audit 2025

1- The objective of the audit of AYSO financial statements is to enable the auditors to express an independent professional opinion on the financial Statements for the period 1-January-2025 to -31-Dec-2025
2- of AYSO, and to ensure that the funds utilized to AYSO activities have been used for their intended purposes.

3- The books of accounts of AYSO provide the basis for preparation of the AYSO Financial Statements. Proper books of accounts as required by law have been maintained by AYSO and also maintain adequate internal controls and supporting documentation for the transactions.

Scope of the Audit:

1. The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures, as the auditors deem necessary.
2. The scope of external audit work entails testing and evaluation the adequacy and effectiveness of management and financial information systems, internal control frameworks, and to make recommendations.
3. Review the effectiveness, efficiency of the financial, and human resources.
4. Verify all funds have been used in accordance with the established rules and regulations of AYSO and only for the purposes for which the funds were provided.
5. Goods, works and services financed have been procured in accordance with the AYSO established rules and procedures.
6. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to.
7. The financial statements have been prepared by AYSO management in accordance with applicable accounting standards and give a true and fair view of the financial position of AYSO and of its receipts and expenditures for the period ended on that date.
8. Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures and other financial transactions.
9. Express an opinion as to reasonableness of the financial statements in all material respects.
10. In addition to the audit report, the auditors will prepare a Management Letter on the following:

a. Give comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.

b. Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for improvement.

c. Report on the implementation status of recommendations pertaining to previous period audit reports.

d. Communicate matters that have come to their attention during the audit which might have a significant impact on the sustainability of the organization.

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Deliverables:

1. The Auditors on completion of the audit work will submit 3 (three) original hardcopies of the Audit Report appended to the Financial Statements along with the reports to the attention of General Director of AYSO.
2. Management letter in accordance with the scope of work described here before.

Qualification of the Audit Firm:

The registered auditing firm who are interested to submit their Offer expected to employ adequate staff with appropriate professional qualifications and suitable experience, with related international standards, in particular the International Standards of Audit, and International Financial Reports Standard (IFRS), and with experience in performing assessments and/or audits of entities comparable in size and complexity to the Entity.

Standards & Ethics:

The auditor is expected to perform the assignment in accordance with the code of Ethics for professional Accountant and Audit, and notably in compliance with the principles of integrity, objectivity, independence, professional competences and due care, confidentiality, professional behavior and technical standard.

Audit Fees:

The audit fees will be fixed based on a competitive offer.

Submission Guideline:

The Quotation must be submitted electorally at operation.m@ayso.org.af no letter then 25/Jan/ 2026