

Aga Khan Foundation (AKF), Afghanistan Consultancy announcement

Position Title: Audit of FCDO Rise Project

No of Position: 01

Duty Station: Kabul

Announcing Date: 26/10/2023

Closing Date: 08/11/2023

Vacancy Number: CS/KBL/10/23/094

The Aga Khan Foundation, Afghanistan (AKF (Afg)) is an agency of the Aga Khan Development Network (AKDN), a group of international, private, non-denominational development agencies working to improve living conditions and opportunities for people in some of the poorest parts of the developing world. The Network's organizations have individual mandates that range from the fields of health and education to architecture, rural development and promotion of private-sector enterprise and institutions that seek to empower communities and individuals, usually in disadvantaged circumstances, to improve living conditions and opportunities.

The Aga Khan Foundation (AKF) is a non-denominational international development agency established in 1967 by His Highness the Aga Khan. Its mission is to develop and promote creative solutions to problems that impede social development, primarily in Asia and East Africa. Created as a private, non-profit foundation under Swiss law, it has branches and independent affiliates in 19 countries.

AKF seeks to provide sustainable solutions to long-term problems of poverty, hunger, illiteracy, and ill health. In Afghanistan, AKF works with rural communities in mountainous, remote or resource poor areas to improve quality of life in the areas of natural resource management, market development, governance, education, and health.

Objective

The objective of the audit is to permit the auditor to express an opinion on the financial reports and financial documents of the FCDO funded project titled "Resilience Building, Integrated Livelihoods and Service Delivery Enhancement in Afghanistan (RISE)" bearing project number 301527-101, implemented by Aga Khan Foundation, UK.

Audit Period

The audit shall cover the project implementation period from 20th September 2022 to 15th February 2023 during which the total budget of the project is £10,246,568.

Implementation arrangements

The project has been implemented by Aga Khan Foundation, UK through its downstream partners in Afghanistan namely:

- Aga Khan Foundation – Afghanistan
- Aga Khan Health Services – Afghanistan
- French Medical Institute for Mothers and Children (FMIC)

The implementation area of the project consists of 9 provinces including Badakhshan, Bamyán, Baghlan, Daikundi, Kunduz, Kabul, Parwan, Samangan and Takhar.

Scope of work / Overall objective

- The audit shall be conducted in accordance with International Standards on Auditing as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants, with special reference to ISA 800 (Revised) (Special Considerations Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks) and will include such tests and controls as the auditor considers necessary.

- The auditors shall form an opinion on whether the project financial statements fairly reflected the financial position of the project and whether they are prepared, in material aspects, in accordance with the applicable financial reporting framework including the accounting principles followed by the Recipient and the provisions of the Accountable Grant Agreement.
- The audit shall be carried out by and independent chartered/certified or state authorized public accountant (auditor)
- The auditors shall conduct the audit, by selecting a sample size representative of the audit population, to perform test of controls and substantive procedures obtaining sufficient and appropriate evidence giving reasonable assurance that project's financial statements are free from material misstatements.
- The auditors shall report in accordance with the applicable audit standards.
- The Audit report shall include:
 - a. The project name and agreement number.
 - b. Identification of the project's expenses and total income.
 - c. Financial statements
 - d. Expenses reported by the downstream partners.
 - e. The subject of the audit.
 - f. The financial reporting framework applied.
 - g. The auditing standards applied.
 - h. A statement that the auditor has obtained reasonable assurance about whether the financial statements are free from material misstatements.
 - i. The auditor's opinion.
- The auditor shall report on the foreign exchange rates received on conversion of the payments in advance and that they are consistent with the exchange rate used in financial reporting statements to FCDO.
- In addition to the project audit report, the auditor shall submit a management letter (matters for governance attention), which shall contain any findings made during the audit of the project. It shall also list any measures that have been taken because of previous audits and whether such measures have been adequate to deal with reported shortcomings.
- If any finding has been reported in the project's management letter, the recipients shall prepare a response including an action plan to be submitted to FCDO together with management letter.
- The audit requirement stated in this ToR are applicable for the total grant, including any part of the grant that has been transferred to the downstream partner if any.
- Financial statements should be presented in the currency of the Accountable Grant agreement.

Eligibility criteria of an audit firm

The firm must be able to demonstrate the following criteria:

- Member of an international global network
- Has the license to operate in Afghanistan.
- Past three years' experience in conducting the audit of donor funded projects preferably related to multi-sector and FCDO.
- Experience of working with International NGOs.
- ACCA members or Equivalent staff members.

Proposal submission guideline

The audit firm must submit a technical and financial proposal. The technical proposal should, at minimum, contain:

- Introduction of the organization
- Organization's capacity
- Relevant experience
- Work methodology tailored for conducting the project audit.
- Timeline proposed for conducting the audit.

- CVs of staff proposed for conducting the audit.
- License to operate in Afghanistan.
- Practicing license of the Partner
- Affiliation of the firm with International Global network.

The financial proposal shall contain the breakdown of the costs proposed for the assignment. The fee proposed shall be subject to withholding tax in accordance with the Income Tax Law of Afghanistan.

Work location(s): Afghanistan: Kabul National Office of AKF with field visits to regional offices of as assessed by the auditor. Cost of field visits shall be borne by AKF.

Schedule: Will be discussed during the entrance meeting.

Terms of Payment: Upon completion of the audit including the final audit report. The audit fee must be quoted in US dollars.

Application:

Interested firms or individual should submit their Technical and Financial Proposal to Jobs.Afghanistan@akdn.org no later than 08th November 2023. Please contact Mr. Hassan Shahid at: Hassan.shahid@akdn.org for any technical query on or before the cutoff date.

Important Points:

- Please quote the Vacancy Number as the Subject of the e-mail when applying.
- Please submit the resume of the responsible individual along with the company license when applying.
- Only shortlisted proposals will be contacted for further assessment.

Aga Khan Foundation Afghanistan recruitment and selection procedures reflect our commitment to equal opportunity and safeguarding of children, beneficiaries, partners, community members and employees in accordance with AKF(Afg)'s safeguarding policy.

Female candidates are encouraged to apply.

Your details and information shared in this advertisement shall remain confidential.