

COMISSÃO DA CEDEAO

COMMISSION DE LA CEDEAO

Agence Régionale pour l'Agriculture et l'Alimentation
ARAA



ECOWAS COMMISSION

Regional Agency for Agriculture and Food
RAAF

REQUEST FOR EXPRESSIONS OF INTEREST

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**FOR THE RECRUITMENT OF AN EXTERNAL AUDITOR FOR THE AUDIT
OF THE 2023 and 2024 FINANCIAL YEARS OF THE ECOWAS FSRP**

IDA-D923

Pays-Bas TF0B8256

GRIF-TF0B9536

Référence : ARAA/FSRP/2023/SCI/032
Publication date : August 14 th, 2023
Dead line for soumission : September 13 th, 2023, 5 : 00 PM GMT

1. CONTEXT OF THE MISSION

The Economic Community of West African States (ECOWAS), alongside CILSS, CORAF and four (4) of its member countries (Burkina, Mali, Niger and Togo) for the 1st phase, is benefiting from technical and financial support from the World Bank Group to increase food insecurity preparedness and improve the resilience of food system stakeholders, priority landscapes and value chains through the West African Food System Resilience Program (FSRP). This program is part of initiatives to combat the risks of climate change and disasters in the short and long term. Consequently, it reflects the operationalization of the ECOWAS regional agricultural policy (ECOWAP), drawing on regional institutions, organizations and players with proven skills, and supporting states in the development and implementation of the national agricultural investment, food security and nutrition plan (NAIP) cycles resulting from the Comprehensive Africa Agriculture Development Program (CAADP) process.

The Food System Resilience Program (FSRP) is a program for multi-sector initiatives led by regional organizations (ECOWAS, CILSS, and CORAF) to advance regional integration on three mutually reinforcing priority areas for food system resilience in West Africa: (i) Component 1: Digital advisory services for the prevention and management of agricultural and food crises; (ii) Component 2: Sustainability and adaptability of the food system's productive base; and (iii) Component 3: Integration of regional food markets and trade. The three-pronged approach is based on the 2021 *Action Plan for strengthening the resilience of the food system in West Africa*.

Program components

The **FSRP is organized around five components:** (i) the strengthening of digital advisory services for the prevention and management of regional agricultural and food crises; (ii) the sustainability and adaptability of the food system's productive base; (iii) the integration of regional food markets and trade; (iv) an emergency response component (CERC); and (v) program management.

To achieve this, it is essential to carry out financial and accounting audits at the end of each fiscal year on the fiduciary and administrative management of the funds granted.

2. PURPOSE OF THE PROGRAM AUDIT

The purpose of the financial and accounting audit is to express a professional opinion on the financial situation of the Program at the end of the period running from the date of the first disbursement to December 31, 2023 and the period running from January 1st, 2024 to December 31, 2024, and to ensure that the resources made available to the Program are used for the purposes for which they were granted, with a view to achieving the Program's development objective.

The financial statements, which are drawn up by ECOWAS, are designed to reflect the Program's financial transactions.

ECOWAS is responsible for maintaining an adequate internal control system and acceptable transaction documentation.

3. AUDITOR QUALIFICATION AND KEY PERSONNEL

✓ **Nature of the firm's activities and number of years of experience in audits (15 points)**

The Consultant must be an independent firm of auditors and chartered accountants, regularly registered on the Roll of an Order of Chartered Accountants recognized internationally by IFAC or FIDEF, with proven experience in financial auditing of development programs and acceptable to IDA.

In relation to this criterion, candidates must provide documents (with proof) indicating the year of their creation and the missions carried out in their field of activity. Key personnel for the mission will include.

✓ **Consultant's qualifications in the field of services (20 points) :**

have carried out at least two (02) audit missions in the last ten (10) years;

✓ **Agency references for the performance of similar contracts (30 points) :**

- Have carried out at least two (02) accounting and financial audit missions in the last 10 years, including at least one (01) on a regional institution;
- Have carried out at least two (02) public procurement audit missions in the last 10 years, including at least one (01) on a regional institution.

✓ **Technical and managerial organization of the Consultant (10 points):**

Provide the organizational chart, the list of work materials and other administrative documents that make it possible to assess the technical and managerial organization of the firm.

✓ **General qualifications and number of professional staff (25 points)**

The firm will need to have permanent staff and key experts including:

(i) **a Certified Public Accountant** with at least 10 years' experience in financial auditing and a good knowledge of fiduciary management procedures and audits of World Bank-financed programs,

(ii) **a Project Manager** with at least a master's degree in auditing or accounting, and at least 8 years' experience in financial auditing, including 5 years in program auditing,

(iii) **Two (02) senior auditors** with at least a master's degree in accounting, finance, auditing or any other related subject and at least three (3) years' relevant experience in financial auditing of development projects financed by international donors such as the World Bank or the African Development Bank; and

(iv) **one (1) auditor specializing** in procurement with a master's degree level in all fields, or, if applicable, a certified procurement professional (CIPS or equivalent), with at least five (5) years' professional experience in conducting procurement audits and/or carrying out procurement activities in programs/program financed by the World Bank or other development partners.

4. DELIVERABLES

The final audit report must be received no later than five (5) months after the end of the fiscal year concerned. The financial statements, including the audit report, the internal control letter

and the response from Program Coordination, must reach the Bank no later than six (6) months after the end of the fiscal year under review.

The independent auditor will submit the report to ARAA's Executive Director, who will forward 2 copies of the audit reports together with the financial statements to the Bank, including the internal control letter.

5. Table: Program costs and financing (USD million)

Regional Organisation	IDA	Netherland (Trust Fund)	GRIF (Trust Fund)	TOTAL
ECOWAS	10	5,74	23	38,74

6. Additional information regarding the following points is contained in the terms of reference accessible through the drive link

<https://araacedeao.sharepoint.com/:f:/s/Procurement/EmdMjR5ZrjNNnGvBWjrYKIEBuJ37MKJdmfZA3TN7sP8qrg?e=jBXyof>.

These are :

- the preparation of annual financial statements
- the scope of the audit;
- financial statements of the program;
- certified statements of expenditure (ECDS);
- account means;
- audit report;
- internal control letter;
- examination of the audit report; i
- available information;
- General points.

7. ELIGIBILITY AND QUALIFICATIONS

The Regional Agency for Agriculture and Food (RAAF) hereby invites audit firms to express their interest by providing information demonstrating that they are legally constituted and have the required qualifications, relevant experience to carry out the mission.

The attention of interested consultants is drawn to Section III, paragraphs, 3.14, 3.16 and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers", July 2016 ("Government Procurement Regulations"), which sets out the World Bank's conflict of interest policy.

8. APPLICATION FILE

Expression of interest files must contain the following :

- Letter of expression of interest;
- If the consultant is formed as a group, a copy of the grouping agreement or a letter of intent to form a grouping;
- A brochure presenting the firm or the Group (including administrative documents);
- Produce information demonstrating that they are qualified and experienced to perform these services. As such, they will justify that they have references of recent and similar

services. To meet the qualification criteria listed in point 3, These consultants must provide hard evidence and detailed references for all statements made in terms of experience and capabilities, similar engagements, availability of appropriate skills within their person. Each reference provided must be summarized on a project sheet and will only be considered and accepted if the applicant attaches supporting documents indicating the contact details of the contracting authorities in order to facilitate the verification of the information provided, the contracts cited or copies of attestation(s) of good performance of each contract submitted, as issued and signed by the Client.

9. SUBMISSION OF APPLICATIONS

- Deadline for receipt of applications: September 5th, 2023 at 5:00 PM GMT.
- Submission links: Applications will be submitted by download to Dropbox <https://www.dropbox.com/request/GPsXNUxUzd3vyA32UJsk>
- Format of applications : **the application must be in the form of a single PDF file.**

RAAF reserves the right not to consider applications that do not meet the above submission requirements.

10. SELECTION PROCESS

The RAAF will draw up a shortlist of six qualified consultants on the basis of the applications received, to whom it will address the Request for Proposals for the performance of the required Services. A consultant will be selected according to the qualification and cost selection method described in the World Bank's "Procurement Regulations."

11. REQUEST FOR ADDITIONAL INFORMATION

Interested consultants can obtain further information by writing to the following email addresses: procurement@araa.org cc: ctienon@araa.org , mnakorba@araa.org , lbarnabo@araa.com , bkpessiglo@araa.org , with the subject "**AMI 033 FSRP- external auditor for the audit of the accounts of the financial years 2023 and 2024 of the ECOWAS FSRP**".