



## MINISTRY OF LOCAL GOVERNMENT, DECENTRALISATION AND RURAL DEVELOPMENT (MLGDRD)

### GHANA PRODUCTIVE SAFETY NET PROJECT (GPSNP)

(Credit # 63370-GH)

PID: 164603



## REQUEST FOR EXPRESSION OF INTEREST (REOI)

IFB No: GH-MLGRD-SAFETY NETS- 278631-CS-LCS

### CONSULTING SERVICES TO UNDERTAKE FINANCIAL AUDIT FOR GPSNP ACTIVITIES FOR 2021

Contract Identification No.:  
MLGDRD/GPSNP/SER/REOI/001/2022

#### 1. BACKGROUND

The Government of Ghana is committed to promoting inclusive economic growth that reduces poverty and creates job opportunities for all Ghanaians. To this end, the Government has prioritised implementing several social protection and poverty alleviation programmes that aim to enhance access to jobs, promote entrepreneurship, and livelihoods. With support from the World Bank, the Government of Ghana initiated the Ghana Productive Safety Net Project (GPSNP) in 2019. The GPSNP is implemented over four (4) years from 2019 to 2022.

The overall project objective is to strengthen safety net systems that improves the productivity of the extreme poor in Ghana. Specifically, the project aims to: (i) increase social protection services to citizens; (ii) provide tailored support to the poorest households; (iii) address the demand-side constraints to accessing services; (iv) strengthen the productivity of the poor; (v) provide dedicated and coordinated support to poor households to access agricultural support; and (vi) strengthen financial literacy and savings. The project is intended to enable Government consolidate the social protection sector by strengthening a Social Protection (SP) system, that is functional, well-coordinated and anchored at the community level.

The Project has five (5) components namely:

The Auditor would be required to submit a report on visits to twenty-seven (27) Beneficiary District Assemblies in the seven (7) Regions (Upper West, Greater Accra, Volta, Upper East, North East, Northern and Savannah) to inspect the implementation of sub-projects and validate source documents.

#### 4.0 REQUIREMENTS

The Auditor should be experienced in applying International Standards on Auditing (ISA) audit standards and be conversant with audits of World Bank projects. The Auditor must employ adequate staff with appropriate professional qualifications and suitable experience with ISA standards, including experience in auditing the accounts of entities comparable in size and complexity to the entity being audited.

Qualified Auditors should meet the following requirements:

- i. The Auditor must be registered with the Professional Accounting Body;
- ii. Minimum of 10 years of progressive experience in the provision of audit services;
- iii. Operational capacity to manage the audit exercise in the different locations; and
- iv. Minimum of 5 years of relevant experience in provision of audit services to international development agencies.



- Productive Investment (PI);
- Labour Intensive Public Works (LIPW);
- Livelihood Empowerment Against Poverty (LEAP);
- Social Protection Systems Strengthening (SPSS); and
- Project Management, Coordination, and Capacity Building.

A detailed description of the project and its processes can be found in the Terms of Reference (TOR) for this assignment.

The Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) now invites eligible consulting firms ("Consultants") to indicate their interest in providing Audit Services. This request for expression of interest which follows the general procurement notice for this Project was published at the UN Development Business Online on 11<sup>th</sup> January 2019.

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

## 2.0 OBJECTIVES OF THE ASSIGNMENT

Express a professional opinion on the project's financial statement for the year 2021, give a true and fair view of the state of affairs of the project and how the project's implementation complies with the tenets of the financing agreement of IDA Credit No. 63370-GH. Ensure that books of the project accounts, which provides the basis for the preparation of the Project Financial Statement are established and maintained to reflect the financial transactions in respect of the project by the Project Implementation Unit of the MLGDRD.

## 3.0 SCOPE OF THE AUDIT SERVICES

The audit will be conducted in accordance with International Standards on Auditing and will include such tests and controls as the Auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to:

- The audit shall cover all financial activities for the period 1<sup>st</sup> January – 31<sup>st</sup> December, 2021
- How funds have been used in accordance with the conditions of the relevant Financing Agreements, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- All necessary supporting documents, records, and accounts have been maintained in respect of all project activities, including expenditures reported using Interim Unaudited Financial Statements (IUFS) methods of reporting. The auditor is expected to verify that respective reports issued during the period agreed with the underlying books of account.
- The firm is required to audit all Interim Un-audited Financial Statement used as the basis for submission of withdrawal application to the World Bank.
- As part of the audit of the project financial statements, the auditors shall be required to review the activities of the project's Designated Accounts and Sub-Designated Accounts. Activities to be examined will include deposits received, payments made, interest earned and reconciliation of period-end balances.
- The deliverables will be an audit report (Management Letter), which covers the following:
  - observations and comments on the accounting records, systems, and controls;
  - internal control weakness in the system;
  - degree of compliance with the Financial Covenants in the lending agreements IDA CR 63370 and TF 0B0469 and
  - make recommendations to address weaknesses identified

The staff required for the audit must include:

- A Team Leader (Audit Manager) who should be a Chartered Accountant with not less than twelve (12) years' post qualification experience in auditing and financial accounting and
- Other Members of the Team must possess the relevant requisite with a Professional Qualification with not less than eight (8) years' post qualification in auditing and accounting experience.

The assignment is expected to be completed in six (6) weeks, with a proposed commencement date of May 1 2022.

## 5. SUBMISSION OF THE EOI

The Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) now invites eligible Consultants to indicate their interest in providing these services. Interested Consulting Firms must provide information indicating that they are qualified to perform the services (firms legal status, availability of suitable key personnel, profile of firm indicating years of experience, description of similar assignments, experience in similar conditions, etc).

A consultant will be selected in accordance with the World Bank's "Procurement Regulations for IPF Borrowers" ('Procurement Regulations' herein after referred to as Regulation) dated July 2016, revised in November 2017, and revised in August 2018, November 2020 and is open to all eligible Bidders as defined in the Procurement Regulations, and the provisions stipulated in the Legal Agreement; and (iii) "Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants", dated October 15, 2006, as revised in January 2011 and the provisions stipulated in the Legal Agreement. Consultants may associate with other firms in the form of a joint venture or a sub-consultancy to enhance their qualifications. **A Consultant will be selected in accordance with the least cost selection method set out in the Consultant Guidelines.**

Interested consulting firms may obtain further information at the address below (1) and not later than Monday 4<sup>th</sup> April, 2022.

The Consultant **MAY BE** tasked to undertake the Financial Audit for 2022 Activities for the Project in 2023.

The Auditor must deliver **five (5) hard** copies of the Expressions of Interest to the address below (2) by 17.00 hrs. on Friday 8<sup>th</sup> April 2022.

**All documents should be submitted to:**

(1) The Chief Director  
Ministry of Local Government, Decentralisation and Rural Development  
(MLGDRD)  
Tel: 0302 663668  
E-mail: cd.secretariat@mlgrd.gov.gh  
Digital Address System: GA-110-9895

(2) The Procurement Unit  
Ministry of Local Government, Decentralisation and Rural Development  
(MLGDRD)  
First Floor, Room 23  
P. O. Box M. 50 Ministries, Accra  
Ghana Tel: 00233-21-663668 / Fax: 00233-21- 682003  
E-mail: info@mlgrdghanagov.com  
Digital Address System: GA-110-9895