REQUEST FOR EXPRESSIONS OF INTEREST
(CONSULTANCY SERVICES)

REPUBLIC OF LIBERIA
MINISTRY OF PUBLIC WORKS
INFRASTRUCTURE IMPLEMENTATION UNIT (IIU)

MANO RIVER UNION ROAD DEVELOPMENT & TRANSPORT FACILITATION PROGRAMME (MRU/RDTFP)
PHASE II PAVING OF KARLOKEN TO FISH TOWN (80 KM)

INDEPENDENT EXTERNAL FINANCIAL AUDIT SERVICES

Sector: Road Development and Transport Facilitation Programme

Financing Agreement Reference: ADF Loan No: 2100150032544
ADF (TSF) Loan No.: 5900150000351

Programme ID No.: P-Z1-DB0-161

The Government of Liberia have secured Loans from the African Development Bank (AfDB) i.e., from the African Development Fund (ADF) and Transition Support Facility (TSF) to finance the Mano River Union Region (MRU/RDTFP) Road Development and Transport Facilitation Programme and intends to apply part of the secured loans to payments under the contract for the provision of Independent Audit Services of the Financial Statements of Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km):

External Financial Audit of the Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km) for three (3) audit periods (January 1, 2016 – June 30, 2017; July 1, 2017 – June 30, 2018 and July 1, 2018 to June 30, 2019).

The project will involve upgrading from gravel to bitumen standard Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km). The Project components include: (a) Road development and mitigation of negative environmental impacts; (b) Related developments and women’s empowerment measures; (c) Transport facilitation; (d) Institutional support; and (e) Programme management. The Project will be implemented for 36 months plus 12 months for defects liability period.

The audit will be carried out on the activities under the Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km) in accordance with International Standards of Auditing (ISAs) or International Standards of Supreme Audit Institutions (ISSAs) issued by International Organization of Supreme Audit Institutions (INTOSAI) and will include such tests and controls, as the auditors consider necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

a) All Bank funds have been used in accordance with the conditions of the grant agreement, with due attention to economy and efficiency and only for the purposes for which the fund was provided;
b) Counterpart funds have been provided and used in accordance with the conditions of the grant agreement, with due attention to economy and efficiency and only for the purposes for which they were provided;

c) Goods and services financed have been procured in accordance with the grant agreement and in accordance with the Bank’s rules and procedures; and have been properly accounted for;

d) Appropriate supporting documents, records and books of account relating to all project activities have been kept. Clear linkages should exist between the books of account and the financial statements presented to the Bank;

e) Where special accounts have been used, they have been maintained in accordance with the provisions of the grant agreement and in accordance with the Bank’s disbursement rules and procedures;

f) The financial statements have been prepared by the Project Financial Management Unit (PFMU) of the Ministry of Finance in accordance with applicable accounting standards either the International Public Sector Accounting Standards (IPSASs), International Financial Reporting Standards (IFRSs), or National Accounting Standards that generally comply with IPSASs or IFRSs; and give a true and fair view of the financial position of the project as at June 30 of each period end of activities implemented by the Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km) and of its receipts and expenditures for the period ended on that date.

g) Comprehensive assessment of the adequacy and effectiveness of the accounting and overall internal control systems in place to monitor expenditures and other financial transactions and ensure safe custody of project financed assets and that they are being used for the intended purposes;

h) The auditor should ascertain that fixed assets are real and properly evaluated and that property rights and related beneficiary’s rights are established in accordance with Grant Conditions; and

i) Ineligible expenditures identified during the audit will be reflected in a separate paragraph of the audit report and if material, the point should be reflected in the auditors’ opinion of the related audit report.

The Ministry of Public Works now invites eligible auditing firms which meet the Liberian Institute of Certified Public Accountants (LICPA) Act 2010 requirement to provide the required services in Liberia, to indicate their interest in providing the services. It should be indicated that only firms Licensed in Liberia, or partnered with a Liberian licensed firms, can by law conduct external audits in Liberia, hence interested auditing firms must meet the Liberia Institute of Certified Public Accountants (LICPA) Act of 2010 to provide the required services in Liberia. Interested consulting firms must provide information indicating that they are qualified to perform the services by submitting their detailed information (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc.). Consultants may constitute joint-ventures to enhance their chances of qualification.
Eligibility criteria, establishment of the short-list and the selection procedure shall be in accordance with the African Development Bank’s “Rules and Procedures for the Use of Consultants” May 2008, Revised July 2012, which is available on the Bank’s website at http://www.afdb.org.

The Expression of Interest along with the required documents should be signed and sealed in an envelope and marked “Confidential Expression of Interest for the provision of Independent Auditing Services to the Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase II Paving of Karloken to Fish Town (80 km)”.

Interested auditing firms which meet the Liberian Institute of Certified Public Accountants (LICPA) Act 2010 requirement to provide the required services in Liberia, may obtain further information at the address below during office hours from 0800 hours and 1700 hours GMT on week days - Monday to Friday.

Expressions of interest must be delivered to the address below by 3:00 pm, May 31, 2017:

Attn: Fish Town- Harper Road Project (FTHRP) Phase II
Ministry of Public Works
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