



GOVERNMENT OF THE PEOPLES' REPUBLIC OF BANGLADESH
Dhaka Water Supply and Sewerage Authority (DWASA)
Dhaka Sanitation Improvement Project (DSIP)
IDA Credit No.: 6566-BD & AIIB Loan No.: L0240A



Memo No.: 46.113.633.00.00.066.2022-23/1372

Date: 15 / 05 / 2023

Request for Expressions of Interest (REoI) for
Consultancy Services from an Audit Firm (Package No. SD6)
(Firm Selection-National)

1. The Government of the People's Republic of Bangladesh (GoB) has received a credit from the International Development Association (IDA) towards the cost of 'Dhaka Sanitation Improvement Project (DSIP)' which is being implemented by Dhaka Water Supply and Sewerage Authority (DWASA) - an autonomous entity of the GoB. DWASA intends to apply a part of the proceeds of this credit/loan for the services of a consulting firm (Consultant) for Consultancy Services from an Audit Firm (Package No. SD6). This contract will be jointly financed by Asian Infrastructure Investment Bank (AIIB). The selection process will be governed by the World Bank's Procurement Regulations.

2. Scope/Objective of Services:

The main objectives of the internal audit are to review and report on:

- i) Reliability of the Financial Management system, financial data and report at all tiers of operation;
- ii) Examine, if the funds are used efficiently and effectively;
- iii) Provide observation to identify improvement opportunities in both operational and financial performance;
- iv) Examine the project management systems and performance of the project including technical standards, goals and deadlines for achieving project objectives;
- v) Issue a report highlighting on the status of internal control environment and provide recommendations for improvement;
- vi) Review the implementing agency's compliance with the terms of the Financing Agreement and applicable laws and regulations in relation to financial aspects;
- vii) Examine that the assets procured for the project exist at the location and validate that assets are used for the purpose they were acquired for the organization;
- viii) Recommend measures for improving the performance of the project etc.

3. Salient features of this consultancy services:

The validity of the contract shall be 5 years. The Auditor shall have to audit the project activities in two times-Once for the activities of the project occurred from the beginning of the project to the end of FY2022-23 and another for the activities of the project occurred from the beginning of FY2023-24 to the end of FY2024-25 or FY2025-26 or for a convenient time period prior to the ending of the project which must be agreed with DWASA. The total duration of the audit shall be 60 days i.e. (i) 30 days at the end of financial year 2022-23, preferably in July-August, 2023 and (ii) 30 days at the end of financial year 2024-25, preferably in July-August, 2025. However, the 2nd time audit schedule may be at the end of the financial year 2025-26 or at a convenient time prior to the ending of the project. The expected start date of assignment is August 2023 (tentative).

The detailed Terms of Reference (ToR) for the assignment (if necessary, may be modified) will be available at DWASA's website (www.dwasa.org.bd) and at the Project office address given below.

4. DWASA now invites eligible consulting firms ("Consultants") to indicate their interest in providing the services. The interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services. The short-listing criteria are:

- (a) General experience of the Firm(s) specifically the core business and years in business;
- (b) Experience in similar projects of comparable size, complexity and technical specialty in the required area;
- (c) Financial soundness, technical and managerial capability, staffing and logistics of the Firm(s).

Key Experts will not be evaluated at the short-listing stage.

5. Consultants are requested to submit the following supporting documents in support of the above-mentioned criteria:

(a) Registration Document/paper of the firm(s); (b) Joint Venture agreement or the letter of intent to form a Joint Venture if the Consultant intends to participate as a JV; (c) Firm's brochure; (d) Audited financial reports for last three years including specifically the Profit and Loss Statement; (e) Service experience record of last five (5) years (including nature of each assignment, total value of each assignment, total input in terms of Key Staff man-months for each assignment, name of Client/Employer, location of service etc.).

6. 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, Revised November 2017 and August 2018 ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.

7. Consultants may associate with other firms to enhance their qualifications, but should indicate clearly whether the association is in the form of a "joint-venture" or of "sub-consultancy". In the case of a Joint Venture, all the members of the Joint Venture shall be jointly and severally liable for the entire contract, if selected. In case of an association, all members of such "association" should have real and well-defined inputs to the assignment and it is preferable to limit the total number of members in the association to a maximum of 4 (Four).

8. A Consultant will be selected in accordance with the Fixed Budget Selection (FBS) - National method set out in the Procurement Regulations. As the market approach of this package is National, only the national entities are eligible to apply. The total cost of this package is BDT 1,05,69,777.78 only (Bangladeshi Taka One Crore Five Lakh Sixty Nine Thousand Seven Hundred Seventy Seven point seven eight only) inclusive of all local taxes.

9. Interested consultant may obtain further information from the address below during office hours from 1000 to 1600 hours (GMT+6) between Sunday and Thursday and the intending entities may contact for any clarification and background information at the address given below.

10. Expression of Interest (EoI) (both hard and soft copy) needs to be submitted (either in person or by mail) to the following address by **1500 hours Bangladesh Standard Time (GMT+6) on or before 20 June, 2023**. An additional soft copy of the same may be sent through email mentioned below. Please note that in case of submission through email, the Employer shall not be responsible for the confidentiality of the submitted documents prior to the submission deadline. In this case, the Employer shall not be responsible if the document/s sent by the prospective entity are not accessible by the Employer under any circumstances. Please clearly mention **"Expression of Interest (EoI) for Consultancy Services from an Audit Firm (Package No. SD6) under DSIP, DWASA"** in the email's subject line and/or on the top of the envelope.

11. DWASA will not be responsible for any delay in submission including delay due to postal or any other reason. The authority reserves the right to accept or reject any or all EoIs either in part or in full without assigning any reason, whatsoever.



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**Terms of References
for
Consultancy Services from an Audit Firm (Package SD6).**

1.1.Introduction

Dhaka Water Supply and Sewerage Authority (DWASA) were established in 1963 as an autonomous entity under the Ministry of Local Government, Rural Development and Co-operatives (LGRD&C). Currently Dhaka WASA provides primarily two services to the city dwellers i.e. (i) supply of potable water and (ii) collection and safe disposal of sewage.

Dhaka, the capital of Bangladesh, is one of the fastest growing mega cities in the world. Dhaka's population has been increasing continuously and at a very high rate since Bangladesh's independence. The city has also expanded tremendously in an unplanned manner. Today the city is home to an estimated 17 million people. The rapid and haphazard urbanization is exerting immense pressure on Dhaka's urban environment, and city authorities are struggling to deal with pressing environmental issues such as solid waste management, wastewater management and drainage. As a result, the overall environmental situation is deteriorating rapidly to the extent that Dhaka is now considered one of the most polluted cities in the world.

1.2. Existing Wastewater Management Situation in Dhaka City

In terms of infrastructure, the city has only 930 km of sewer network (of varying pipe materials, status and sizes from Ø100mm to Ø1350mm) and 88,803 sewer connections (compared to 3,036 km of water network and 3,71,767 water connections). Within the city, there are 27 sewage 'lift/pump' stations and one central pumping station at Narinda. More than 80% of the city is not covered by any formal piped sewer network, although many areas are served by local combined sewers that discharge untreated sewage to local drains and storm water canals.

The salient information about the existing sewerage infrastructure is:

- Total length of sewer network: 930 km
- Numbers of Pumping/Lifting Stations: 27 nos.
- Sewage Treatment Plant (STP): located at Pagla, extreme south of the city with a treatment capacity of 120 MLD; treatment technology is primary settlement followed by facultative waste stabilization ponds
- Sewer construction material: bricks sewer, vitrified clay pipes, reinforced concrete pipes, ductile cast iron pipes and PVC pipes.

In terms of coverage, the existing sewer network is concentrated mainly in the Southern part (old town and the central part) of the city, i.e. in the Pagla catchment. Most of the Northern part of the city, in which rapid population growth is taking place, has no formal sewer network.

It may be noted that Dhaka City has been divided into five catchments (Please see Para 1.3). One of these, the Pagla catchment is located mainly in downtown area of the city. The Project, The Dhaka Sanitation Improvement Project (DSIP) (Please see Para 2.0 for more details) has been formulated for improvement of the sewerage facilities. In the Pagla catchment, the sewer network consists of 360 km of relatively small diameter sewers that are connected via branch lines to the main transmission mains known as 'trunk mains'. The analysis conducted to date

shows that only 39 km of the existing sewers can be rehabilitated; the remaining, that is, more than 90 percent of the existing sewers, are unsuitable for rehabilitation because of insufficient hydraulic capacity, sewer pipes with diameters smaller than the minimum permitted 200 mm, pipes with adverse slope, or inadequate flow velocity.

Three trunk mains exist: Eastern Trunk Main with 12.0 km, Western Trunk Main with 6.6 km, and South Western Trunk Main with 4.5 km. Manholes have been provided on the route of the mains but most are now inaccessible and in a very poor state of repair, with many being used as receptacles for household waste. Within the Pagla catchment, there are a total of 15 sewage 'lift/pump' stations that are designed to raise the hydraulic level of the sewage so that it can flow by gravity via the trunk sewers to the sewage treatment plant at Pagla. Both the Trunk Mains and the SLS/SPS are in predominantly bad shape. A new sewage treatment plant is also being constructed in the Dasherbandi area with the funding of China Exim Bank.

1.3. Initiative to improve the Sanitation System of the City

DWASA had prepared a Sewerage Master Plan in 2013 with the financial support of the World Bank. The master planning consultant has catered a number of recommendations for the improvement of sewerage services of the city including (a) the core city area has been divided into 5(five) catchment where Pagla is one of them, (b) Priority works. Accordingly, a project has been developed, called the Dhaka Sanitation Improvement Project (DSIP).

The Government of the People's Republic of Bangladesh (GoB) has signed a financial agreement with the World Bank (WB) and Asian Infrastructure Investment Bank (AIIB) to finance the implementation of DSIP priority works in the Pagla catchment. This project comprises a number of components and DWASA has decided to engage well experienced consultants for implementing the project. Amongst others, a consultant shall be responsible for providing services of design review, and construction supervision of the relevant infrastructure as described hereafter.

2.0 Project Description

Dhaka Sanitation Improvement Project (DSIP) includes the following four main components:

Component 1. Institutional Support for Sanitation Service Delivery: The component will provide institutional support to DWASA for sustainable sanitation service delivery. This component includes, but not limited to:

- **Sub-component 1.1.** Support for establishment of a strengthened sanitation function in the DWASA's organizational structure, and support its operational and financial strengthening by: (i) conducting training of DWASA personnel in STP operations, trunk maintenance management and operation and maintenance management of sewers; (ii) conducting training of [DWASA personnel] in procurement and contract management; (iii) conducting training on climate change and improving operational efficiencies in sanitation systems through energy-efficient technologies and Information Technologies (IT); (iv) strengthening of its GIS and MIS for sanitation and (v) preparation and implementation of a gender action plan for DWASA;
- **Sub-component 1.2.** Support to commercial and financial strengthening activities for sanitation functions of DWASA through (i) developing and implementing a sewer connection strategy and plan; (ii) developing a water and sewerage tariff

rationalization framework; (iii) improving DWASA's billing and collection system; and (iv) providing technical assistance in accounting, financial management and auditing functions of DWASA;

- **Sub-component 1.3.** Strengthening communications and public engagement with citizens, including (i) engagement with the low-income communities and female-headed households and providing training in climate adaptation for improved water, sanitation and hygiene practices; (ii) providing assistance for the implementation of DWASA's communication and stakeholder engagement strategy; (iii) making improvements in citizen engagement including setting up an IT-enabled complaints management system; (iv) carrying out improvements in grievance redressal; and (v) conducting citizen report card surveys by third-party agencies;
- **Sub-component 1.4.** Technical assistance for a study for exploring the feasibility of advanced financing options in future infrastructure investments for DWASA; and
- **Sub-component 1.5.** Coordination with other stakeholders, including technical assistance to address coordination issues on sanitation between DWASA, DNCC, DSCC, DoE, RAJUK, and other utilities and agencies through (i) setting up a policy and coordination mechanism amongst these agencies; and (ii) carrying out of relevant studies and consultations to support this sub-component to improve the overall urban environment and management of Dhaka's development.

Component 2. Sewerage and Wastewater Treatment: This component includes, but not limited to,

- **Sub-component 2.1.** Rehabilitation, replacement of sewerage and re-activation/new construction of sewer connections to maximize connections in the Pagla catchment, including last mile coverage, using a Design-Build model and incentivizing contractors to maximize service connections by financing house-service connections;
- **Sub-component 2.2.** Replacement and/or rehabilitation of Eastern and Western Trunk Mains using a Design-Build approach; additionally, also the South-Western Trunk Main will be replaced / rehabilitated using the DB approach, albeit with exclusive GOB financing;
- **Sub-component 2.3.** Construction of a new Pagla Sewage Treatment Plant at the existing treatment site, including provision of about 200 million liters per day primary and secondary treatment capacity using a Design-Build-Operate model; and
- **Sub-component 2.4.** Consulting Services for finalization of feasibility studies, engineering designs and bidding documents for priority sewerage and wastewater treatment interventions in the Uttara catchment.

Component 3. Alternative Sanitation: This component will help DWASA to develop alternative sanitation services in areas where sewers are not feasible and/or where there are tenurial barriers, such as in low-income settlements. The component includes, but not limited to,

- **Sub-component 3.1.** Improve sanitation and septage management within Pagla catchment, through upgradation of unimproved toilets of poor households through the support of select non-governmental organizations;

- **Sub-component 3.2.** Provision and installation of demonstration units for alternative sanitation solutions viz. supporting pilot demonstrations of Decentralized Wastewater Treatment System (DEWATS), communal septic tanks; and
- **Sub-component 3.3.** Provision of services involving septage emptying, transport and treatment, including leasing of emptying and transport equipment to private operators.

Component 4. Project Implementation and Management Support: This component will support DWASA in coordinating and implementing project activities, complying with the World Bank fiduciary procedures and safeguards. This component comprises, but not limited to-

- The recruitment of the specific individual consultants;
- Procurement of consulting firms for project management and design-review and contract supervision to support project implementation;
- Carrying out of audits of Project internal processes;
- Fiduciary and environmental and social management of the Project including implementation of the gender action plan and preparation and implementation of relevant safeguard documents;
- The acquisition of specialized equipment; and
- Project reporting.

3. OBJECTIVE

The main objectives of the internal audit are to review and report on :

- i) Reliability of the Financial Management system, financial data and report at all tiers of operation;
- ii) Examine, if the funds are used efficiently and effectively;
- iii) Provide observation to identify improvement opportunities in both operational and financial performance;
- iv) Examine the project management systems and performance of the project including technical standards, goals and deadlines for achieving project objectives;
- v) Issue a report highlighting on the status of internal control environment and provide recommendations for improvement;
- vi) Review the implementing agency's compliance with the terms of the Financing Agreement and applicable laws and regulations in relation to financial aspects;
- vii) Examine that the assets procured for the project exist at the location and validate that assets are used for the purpose they were acquired for the organization;
- viii) Recommend measures for improving the performance of the project etc.

4. SCOPE OF ASSIGNMENT

The scope of internal audit activity includes examining and evaluating the procedures and systems which are in place to ensure: reliability and integrity of information, compliance with policies, plans procedures, laws and regulations; safeguarding assets; economical and efficient use of resources; and accomplishment of established objectives and goals for operations or programs. The audit should be carried out in accordance with the International Standards of Internal Auditing. The scope of internal audit areas should include, but not limited to, with the followings:

- a. The audit is to be carried out in accordance with Internal Audit Standards include such tests and controls, as the auditor considers necessary under the circumstances. The audit firms will examine the adequacy and effectiveness of the project financial management systems including operation of the computerized system with particular emphasis on various financial operational controls and recommends methods to improve or to create new ones where there are none. This would include aspects such as:
 - i) Financial reporting controls: Properly record, Process and summarize transaction to permit preparation of timely and reliable Interim Unaudited Financial Report (IUFR).
 - ii) Compliance Controls: Execution of transaction in accordance with appropriate authority, provision of loan agreement and established policies, plans and procedures;
 - iii) Safeguard controls: Safeguard assets against loss or unauthorized use or disposition and ensure that all assets acquired are recorded in the books of accounts and assets register (s).
- b. The audit would cover the operations of the project financed by the Development Partners i.e., covering all receipts and application of funds of the Development Partner organizations.
- c. Review of the operation of the financial management system including the project financial statements, internal controls and compliance with financial agreements of all the agencies; and to provide project management with timely information on agencies financial management aspects of the project to enable follow up action.
- d. Transactional review of expenditures incurred by PMU on sample basis.
- e. Verification of physical assets on sample basis etc.

5. APPLICABLE COMPLIANCE

Audit methodology to be set out in collaborated compliance with the:

- (i) General Financial Rules of Government;
- (ii) Budgeting & Planning Process of Government;
- (iii) Guidelines for Release & Utilization of Funds for Development Projects; Circulated by Finance Division, Ministry of Finance;
- (iv) “Delegation of Financial Powers for Development Projects” issued by Finance Division, Ministry of Finance;
- (v) Financing Agreement of the Project (FA);
- (vi) Development Project Proposal (DPP);
- (vii) World Bank Disbursement Guidelines for Projects;
- (viii) Public Procurement Act 2006 & Rules 2008.
- (ix) VAT & IncomeTax practice in Bangladesh etc.

6. LOCATION OF AUDIT and TIME FRAME:

- a. The audit shall be conducted at the PMU office (Address : WASA Bhaban, 98 Kazi Nazrul Islam Avenue, Kawranbazar, Dhaka-1215.) of Dhaka Sanitation Improvemnent Project (DSIP), Dhaka WASA.
- b. The audit firm shall be appointed to cover the activities from the starting of the project i.e. from January, 2020 to the end of FY 2024-2025 or FY2025-26 or for a convenient time period prior to the ending of the project which must be agreed with DWASA.

7. INTERNAL AUDIT PLANNING

- Audit is to be planned to cover all the components and sub-components of the project.

- The plan will be a broad outline of the strategy to be adopted by Internal Audit in order to meet audit objectives. Prioritization and identification of the auditable areas with focus to the following factors:
 - (i) The outcome of project risk assessments;
 - (ii) Materiality;
 - (iii) Risk management, performance management and other assurance processes in place;
 - (iv) Importance in terms of sensitivity and public accountability.

Internal auditor will conduct audit in accordance with the plan with adequate notice to the Financial Unit of PMU for preparation of audit data sheet circulated on relevant information.

The Internal Auditor may arrange meeting(s) to report on the progress of planned audit work, request the Project Director on any need. The practicalities of these arrangements will be discussed and agreed.

8. DURATION OF THE SERVICES

The validity of the contract shall be 5 years. The Auditor shall have to audit the project activities in two times-Once for the activities of the project occurred from the beginning of the project to the end of FY2022-23 and another for the activities of the project occurred from the beginning of FY2023-24 to the end of FY2024-25 or FY2025-26 or for a convenient time period prior to the ending of the project which must be agreed with DWASA. The total duration of the audit shall be 60 days i.e. (i) 30 days at the end of financial year 2022-23, preferably in July-August, 2023 and (ii) 30 days at the end of financial year 2024-25, preferably in July-August, 2025. However, the 2nd time audit schedule may be at the end of the financial year 2025-26 or at a convenient time prior to the ending of the project.

9. Team Composition:

The assignment requires a multidisciplinary team having experience in conducting audit in development projects funded by any Multilateral Development Bank (MDB).

The team will consist of a Team Leader, one Financial Expert, one Procurement Expert, one Senior Auditor, one Junior Auditor etc.

9.1 Key Professional Staff: The qualifications and experience of the staffs of the Audit Firm areas indicated in the table below:

Sl. No.	Position	Educational Qualification	Experience
1.	Team Leader	CIA/FCA/FCMA/FCCA	Minimum of 15 (fifteen) years post qualification experience as practicing Chartered Accountant. Preference will be given to those who have significant experience on internal auditing.
2.	Financial Expert	CIA/ACA/ACMA/AFCCA	Minimum 10 (ten) years working experience with any private/public organization.
3.	Procurement Expert	Graduate in Engineering or	Minimum 10 (ten) years working experience with IDA/donor funded

		equivalent to engineering with certification on public procurement	project in any private/public organization.
4.	Senior Auditor	Master in Accounting/Finance/ MBA and passed the Application/Knowledge level of Chartered Accountancy.	Minimum 7 (seven) years working experience with any private/public organization.
5.	Junior Auditor	Master in Accounting/Finance/ MBA	Minimum 5 (five) years working experience with any private/public organization.

The Audit Firm shall provide a detailed schedule of proposed staff and corresponding duration of the assignment.

10. DIVERABLES AND REPORTING:

- a) The Consultant/Audit Firm will work in close cooperation with PMU staff of the project. However, the Consultant will be directly responsible and accountable to the Project Director, DSIP, DWASA for their services and activities.
- b) The Consultant/Audit Firm will have to submit the following deliverables within the stipulated time frame:
 - (i) **Inception Report:** Within one month of the contract effectiveness.
 - (ii) **Interim Report-1:** The Consultant/Auditor will submit the ***Draft Interim Report-1*** within **30 days** of starting of the 1st time audit, covering Audit report with an auditor's opinion, detailed report on project component-wise work undertaken, control environment of the beneficiary institutions as studied by the project, fund received, utilized, reasons for delayed utilization (if any) and deficiencies noted and a **table form report (sample format to be agreed in the inception report)** with significant issues, findings, financial impacts, recommendations, management response and timeframe of the implementation of the recommendations. The WB representative may attend the draft report discussion meeting. The Consultant/Auditor will submit the Final Interim Report-1 within **60 days** of conducting the 1st time audit.
 - (iii) **Interim Report-2:** The Consultant/Auditor will submit ***the Draft Interim Report-2*** within **30 days** of starting of the 2nd time audit, covering Audit report with an auditor's opinion, detailed report on project component-wise work undertaken, control environment of the beneficiary institutions as studied by the project, fund received, utilized, reasons for delayed utilization (if any) and deficiencies noted and a **table form report (sample format to be agreed in the inception report)** with significant issues, findings, financial impacts, recommendations, management response and timeframe of the implementation of the recommendations. The WB representative may attend the draft report discussion meeting. The Consultant/Auditor will submit the Final Interim Report-2 within **60 days** of conducting the 2nd time audit.

The Consultant/Auditor shall have to submit 10 (ten) sets of paper copies of all reports with CD-ROM or flash drive containing the electronic version of the reports. The reports shall be prepared using commonly used software, notably MS Word, MS Excel and in .pdf format whichever is applicable.

Interim Report-1 and Interim Report-2 shall contain:

- Executive Summary
- Summary of audit findings with recommended actions.
- Detailed assessment of each audit areas which include review of the project progress, assessment of internal control system that captures the audit issues and recommendations with the following details:
 - Issue Title;
 - Observation;
 - Impact or risk;
 - Cause;
 - Specific Recommendations;
 - Priority.
- Categorization of audit findings by risk severity: **High, Medium and Low**.
- Classification of possible causes of audit findings.

11. Mode of Payment:

The mode of payments for conducting the Internal Audit services will be as follows:

For the first time of audit (40% of Contract Price):

- 25% of 40% of Contract Price (i.e. 10% of Contract Price) will be paid upon submission and acceptance of Inception Report by the WB and DWASA.
- 75% of 40% of Contract Price (i.e. 30% of Contract Price) will be paid upon submission & acceptance of Interim Report-1 by the WB and DWASA.

For the 2nd time of audit (60% of Contract Price):

- 25% of 60% of Contract Price (i.e. 15% of Contract Price) will be paid upon submission of Draft Interim Report-2.
- 75% of 60% of Contract Price (i.e. 45% of Contract Price) will be paid upon submission & acceptance of Interim Report-2 by the WB and DWASA.

12. PROCUREMENT METHOD:

The Consultant/Internal Audit firm will be procured by Fixed Budget Selection (FBS) - National method following “Procurement Regulations for IPF Borrowers” July 2016, Revised November 2017 and August 2018. Only the National Firms are eligible to apply.

13. PROJECT REPRESENTATIVE FOR COMMUNICATION:

The Consultant/Audit firm will work in close cooperation with PMU staff of the project. However, the consultant will be directly responsible and accountable to the Project Director for their services and activities. The contract is performance based, and payment would be based on achievement of key tasks and outputs completed within the stipulated time.

14. GENERAL:

The Consultant/Internal Audit Firm would be given access to all documents, correspondence, and any other information relating to the project and deemed necessary by the Internal Auditor. The Consultant/Audit Firm should become familiar with the project, and with the relevant policies and guidelines of the Government and the Development Partner (including those relating to disbursements, procurement and financial management and reporting). The Internal Auditor would be provided with copies of the Project Appraisal Document (PAD) and Financing Agreement. The Internal Auditor should obtain and maintain satisfactorily documentary evidence to support their conclusions.