**REQUEST FOR EXPRESSIONS OF INTEREST**

**Republic of Lebanon**

**Lake Qaraoun Pollution Prevention Project**

**Loan №: 8637-LB**

**Contract Title: Audit of World Bank- Supported Projects for the Year 2024**

**Reference №: QC3C11j**

1. The Government of Lebanon (GoL) (Borrower) has obtained from the World Bank (the Bank) **five loans (including GCFF grants) for the cumulative value of around US$ 1,224 Million ($696.33 Million following the partial cancellation of WSAP and the BRT cancellation)** to finance the implementation of the Greater Beirut Water Supply Project, The Water Supply Augmentation Project, The Lake Qaraoun Pollution Prevention Project, The Roads and Employment Project and The Greater Beirut Public Transport Project.
2. The GoL has received financing from the International Bank for Reconstruction and Development (IBRD) toward the cost of the Lake Qaraoun Pollution Prevention Project and intends to apply part of the proceeds for the cost of Audit Services (the Services). The audit of World Bank supported projects shall cover the year 2024.
3. The General Purpose Project Financial Statements (“PFS”) are comprised of a (i) Statement of Cash Receipts (ii) Statement of Cash Payments (iii) Reconciliation statement (iv) Statement of Cash payments (v) Contract listing of all contracts showing amounts committed, paid, and unpaid under each and (vi) accounting policies and explanatory notes.
4. The summarized scope of work required for the Audit of World Bank – supported projects for the year 2024 comprise the execution of the following:

##### internal controls over financial reporting, and compliance with World Bank Reporting requirements, Disbursement guidelines, and Procurement Guidelines in order to provide assurance on the financial management and procurement arrangements of the projects in accordance with ISA 800.

##### Provide assurance on the effectiveness of the internal controls surrounding statements of expenditure.

1. For all projects, the following is requested as deliverables on a yearly basis from the audit engagement:
   * 1. **Yearly Audit Report for each project separately**
     2. **Yearly Combined Management Letter for all projects**

The Audit Report and Management Letter to be submitted no later than 6 months (June 30) after the end of each fiscal year under audit (2024).

1. The Council for Development and Reconstruction (CDR) acting as executing agency on behalf of the Government of Lebanon now invites eligible consulting firms ("Consultants") to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc.), in a responsive way to the below noted requirements.

The assignment is open for any legal organization (Firm or Company) with qualifications in providing services, with similar complexity, related to the financial auditing market.

Consultancy firms wishing to be considered for the Consultancy Services described herein should have the following qualifications as a minimum:

1. General experience (10 years in the market, international affiliations, services provided, client portfolio).
2. Economic and financial standing: Annual average turnover for the last 10 years must exceed USD Fifty Thousand; In case of JV, the lead member shall meet this criterion.
3. Professional capacity: A minimum of 40% of the staff proposed by the consultant for this project are permanent employees of the consultant; In case of JV, both members can combined meet this criterion.
4. Technical capacity 1: Consultant has been working on similar assignments in the past 10 years and enrolled in the Syndicate of Public Accountants in Lebanon. In case of JV, each member shall meet this criterion
5. Technical capacity 2: Consultant has been providing financial auditing services for the World Bank or other international donors in the past 10 years. In case of JV, the lead member shall meet this criterion.
6. Interested consultants are requested to provide the following information, **in a binder, and in the same order as listed below**, and shall use and fill-in the **attached Consultant Information Form**, and submit it in one hard copy and one editable (Excel or Word format) soft copy in:

* A duly completed Cover Letter stating the interest of the applicant in providing the mentioned services.
* A **concise** presentation of the firm(s) (brochures, statements of type, property and key tasks etc.)
* Copy of the registration at the Lebanese Association of certified public accountants.
* Classification certification by the Ministry of Finance is a plus.
* A copy of the bidder’s registration with the ministry of Finance – income tax or the value added tax
* Certified statement of financial capacity, for the lead and associated partners (turnovers and balance sheets of the last three years).
* List of **ONLY** relevant similar assignments as defined in the Terms of References, ongoing and/or completed within the last 10 years, indicating the provided services, the percentage of participation in JV (if any), and the size/value of relevant contracts (in USD and in person-month).
* Detailed descriptions of three (3) handled similar assignments as defined in the Terms of References, **within the last ten (10) years ONLY**.
* List of available professional key personnel for the envisaged consultancy services:

Position K-1: Team Leader with at least 10 years of relevant experience.

Position K-2: supervisor with at least 7 years of relevant experience.

Position k-3: technical expert (team members) with at least 3to 5 years of relevant experience.

* Overall firm's employees list and personnel availability and structure (list, number, organization structure, etc… of the core, backstopping and supporting staff).

Consultants may associate with another firm in the form of a "Joint Venture" to enhance their qualifications, name and nationality of the partner in charge shall be specified. The total number of firms (JV) should be maximum two (2). All members (maximum two) should have well defined inputs to the assignment, and shall be jointly and severally liable for the entire consultant's obligations under the contract.

The attention of interested Consultants is drawn to paragraph 1.9 of the World Bank's Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers dated January 2011 (revised July 2014) ("Consultant Guidelines"), setting forth the World Bank's policy on conflict of interest.

A Consultant will be selected in accordance with the Least Cost-based Selection method set out in the Consultant Guidelines. Eligible firms, which have submitted the necessary statements in a satisfactory responsive way, might be short listed. The shortlisting process will be based on the following criteria:

1. Eligibility of the Applicant.

2. General experience in consultancy services.

3. Experience of the Firm in Similar Projects.

4. Availability of Appropriate Skills among staff.

5. Experience in Lebanon and in the Middle East.

Further information can be obtained at the address below during office hours (from 09:00 to 14:00 Beirut local Time).

Expressions of Interest must be **EITHER** **submitted** **Electronically** on the following electronic address: [ghinwah@cdr.gov.lb](mailto:ghinwah@cdr.gov.lb) **OR** delivered in a written form to the address below (in person or by postal mail) not later than 12:00 noon, Beirut local time on **Wednesday August 28th, 2024**, mentioning as reference:

**" Audit of World Bank- Supported Projects for the Year 2024 "**

**Address:**

**Council for Development and Reconstruction (CDR)**

**Tenders Department**

**Tallet El Serail, Beirut Central District**

**Beirut – Lebanon**

**Tel. +961-1 980 096**

**Fax +961-1 981 252 / 981 253**

**Consultant Information Form**

