



WEST AFRICAN HEALTH ORGANIZATION
ORGANISATION OUEST AFRICAINE DE LA SANTE
ORGANIZAÇÃO OESTE AFRICANA DA SAÚDE

**EXCEPTIONAL EMERGENCY PROJECT TO SUPPORT LOW-INCOME ECOWAS MEMBER STATES
AND TO STRENGTHEN THE HEALTH SYSTEMS OF THE GAMBIA, MALI AND NIGER IN THE
FIGHT AGAINST THE COVID-19 PANDEMIC**

CALL FOR EXPRESSIONS OF INTEREST (CONSULTANCY SERVICES)

**AUDIT OF THE PROJECT ACCOUNTS FOR THE FINANCIAL YEARS 2025 AND 2026, INCLUDING
THE CLOSING STATEMENT**

Funding Agreement References: Grants 5900155016251; 5900155016252; 5900155016253 and 2100155040723 and loan 2100150042343

Project Identification Number: P-Z1-IBE 020_024_025_026

- 1. The West African Health Organisation (WAHO)** has received funding from the African Development Bank Group to cover the cost of the Exceptional Emergency Project for low-income ECOWAS member states and to strengthen the health systems of The Gambia, Mali and Niger to combat the COVID-19 pandemic, and intends to use part of the funds allocated under these resources to finance the contract for the audit of the Project's accounts for the financial years 2025 and 2026, including the year-end closing.
- 2.** The services provided under this contract include: (i) obtaining reasonable assurance that the financial statements as a whole are free from material misstatement, whether due to fraud or error; (ii) obtaining an opinion as to whether the financial statements have been prepared, in all material respects, in accordance with the applicable financial reporting framework; (iii) obtaining reasonable assurance that the project's accounting records form the basis for the preparation of the project financial statements (PFS) by the project implementation unit and are maintained to reflect the project's financial transactions, and that the project implementation unit has established adequate internal controls while retaining supporting documentation for all transactions; (iv) expressing an independent professional opinion on the project's financial position and verifying that project funds have been used for the intended purposes and in accordance with the provisions of the loan/grant agreements; (v) obtaining reasonable assurance regarding the achievement of project or program objectives by ensuring that the project's physical outputs correspond to disbursed funds and the schedule of cash outflows; ensuring that the project or program technical report provides sufficient information and data to enable users to fully assess project achievements; and (vi) reporting on the financial statements and communicating findings as required by auditing standards.
- 3.** The duration for completing each audit is set at a maximum of 30 calendar days for each of the two financial years (2025 and 2026, including the closing of accounts).



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4. The West African Health Organization (WAHO) invites eligible consultants (firms) to submit their applications to provide the services described above. The Consultant must be an audit firm registered and listed on the roll of a nationally or regionally recognized professional body of chartered accountants. It must possess proven experience in accounting and financial auditing of development projects/programs funded by the African Development Bank (AfDB) or any other Multilateral Development Bank (MDB).
5. Interested consultants (firms) must provide information regarding their capabilities and experience demonstrating that they are qualified to perform the services (firm documentation, references for similar assignments, experience with comparable missions, etc.). Consultants may form associations to enhance their chances of qualification.
6. Expressions of interest must include the following documents:
 - A letter of expression of interest addressed to the Director-General of the West African Health Organisation (WAHO);
 - A profile of the Consultant (date of establishment, country of origin, geographical address, organisation, etc.) accompanied by proof of its legal existence (copy of the commercial register and/or articles of association) and proof of their valid registration on the roll of an accounting experts' association recognized nationally or regionally;
 - A table setting out references for similar assignments (audits of accounts for development projects/programmes financed by the African Development Bank or any other multilateral development bank), highlighting the following minimum information for each assignment: (i) the purpose and scope of the assignment, (ii) the name of the project, (iii) the name of the multilateral development bank funding the project, (iv) the name, address and contact details of the client commissioning the assignment, (v) the country in which the assignment was carried out, (vi) the year of the assignment, including the start and end dates, (vii) the contract value, (viii) a list of the key experts who carried out the assignment, together with any relevant information on the assignment carried out;
7. Certificates of satisfactory completion or certificates attesting to the successful completion of the services;
8. A list of key personnel to be assigned to the assignment, together with their CVs and supporting documentation;



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- For consultants forming a consortium: A consortium agreement relating to the scope of the assignment, duly drawn up and signed by each member of the consortium, and designating the lead partner authorised to act in the name and on behalf of the consortium.
- 7. The eligibility criteria, the shortlisting process and the selection procedure shall comply with the Procurement Framework for Operations Financed by the Bank Group, October 2015 edition, which is available on the Bank's website at: <http://www.afdb.org>.
- 8. The consultant (firm) will be selected using the qualification-based selection method (QBS) as described in the African Development Bank's Procurement Operations Manual.

Consultant applications will be assessed on the basis of the following selection criteria:

N°	NOTATION and SELECTION CRITERIA	SCORES
N°I	Consultant's experience (consultancy firm or consortium): Do not allocate points; list and provide details for as maximum assignments/missions as possible.	-
1.1	Qualifications: Must be registered and listed on the roll of a nationally or regionally recognised Institute of Chartered Accountants as a Chartered Accountant;	Disqualified if not registered and enrolled
1.2	General experience: Must have proven experience in financial accounting and auditing, and procurement audit (list and provide details of as maximum assignments as possible)	Disqualified if no experience
1.3	Specific experience: Must have carried out financial and accounting audits, as well as procurement audits, for development projects/programmes, particularly those funded by donors (list and provide details of as maximum assignments as possible)	Disqualified if no experience
	Decision (Selected or Rejected)	
N°II	QUALIFICATIONS OF PROPOSED STAFF (allocate points)	
N°01	Position 1: Audit Director	
2.01.1	Qualification: Chartered Accountant (CA, ACCA, CPA, etc.) duly registered with a national or regional professional body	3
2.01.2	General experience: At least ten (10) years' professional experience in an audit firm	7
2.01.3	Specific experience: Must have served as Audit Director on accounting and financial audit engagements for projects financed by the African Development Bank or any other multilateral development bank during their career 3 points per engagement, totalling 24 points for eight (8) engagements	24
	Total Position - 1	34
N°02	Position 2: Engagement Partner	
2.02.1	Qualifications: Chartered Accountant (CA, ACCA, CPA, etc.) duly registered with a national or regional Institute of Chartered Accountants	3
2.02.2	General experience: at least five (5) years' professional experience in an audit firm	7
2.02.3	Specific experience: Must have served as engagement leader on accounting and financial audit engagements for projects financed by the African Development Bank or any other multilateral development bank 3 points per mission, with a total of 15 points for five (5) missions	15
	Total Position - 2	25
N°03	Position 3 – Senior Auditor	
2.03.1	Qualifications: Trainee chartered accountant duly registered on the roll of a national or regional Institute of Chartered Accountants as a trainee	3
2.03.2	General experience: at least three (03) years' professional experience in an audit firm	6
2.03.3	Specific experience: Must have carried out accounting and financial audit engagements for projects financed by the African Development Bank or any other multilateral development bank	12



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N°	NOTATION and SELECTION CRITERIA	SCORES
	4 points per mission, making a total of 12 points for three (3) missions	
	Total Position - 3	21
N°04	Position 4: Auditor specialising in procurement	
2.04.1	Qualification: certified in procurement (CIPS or equivalent)	3
2.04.2	General experience: Must have carried out assignments involving the conduct of procurement audits and/or the execution of procurement activities	7
2.04.3	Specific experience: Procurement audit assignments in multilateral projects or programmes funded by donors. 2 points per mission, making a total of 10 points for five (5) missions	10
	Total Position - 4	20
	TOTAL GENERAL : (1 + 2 +3+4)	100

The minimum score required to be eligible is 70 out of 100 for the proposed staff's qualifications.

The candidate with the highest total score, provided it exceeds the minimum mark set out above, will be invited to negotiate a contract. In the event of a tie, candidates will be ranked according to the number of specific experiences specified in sub-criterion 1.3. The candidate with the greatest number of specific experiences will be given priority.

The selection procedure will comprise the following stages:

- The shortlisting of qualified consultants, ranked in order of merit following the evaluation of expressions of interest, and the selection of the most qualified consultant for the assignment. The shortlist will be based on the consultants' relevant experience (auditing the accounts of development projects/programmes financed by the African Development Bank or any other multilateral development bank). From this list, the Project will select the consultant who possesses the most appropriate qualifications and references for the assignment and who is ranked first.

NB: It should be noted that, in accordance with the consultant qualification-based selection method (QBS) procedure, only the consultant deemed to be the most qualified and ranked first following the evaluation of expressions of interest will be invited to submit a technical and financial proposal for contract award negotiations.

- Interested consultants (firms) may obtain further information from: procurement@diffusion.wahooas.org, copying vlokos-sou@wahooas.org
- Interested consultants (firms) are invited to express their interest in French by submitting their application electronically to: <https://data.wahooas.org/tenders/tenders/list> by **10.00 GMT on 31 July 2026 at the latest**, with the subject line: 'Expression of interest in the audit of the accounts of the Exceptional Emergency Project for low-income member countries of the ECOWAS Economic Community and the strengthening of health systems in The Gambia, Mali and Niger to combat the COVID-19 pandemic, financial years 2025 and 2026, including the final accounts'.



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11. Expressions of interest will be opened on the WAHO tender submission platform on **31 July 2026** at **11.00 GMT** via the link: <https://teams.microsoft.com/join/340497660612912?p=2wxNVXBhdWrhspAOMe>

The WAHO shall not be liable for any costs or expenses incurred by consultants (firms) in connection with the preparation or submission of the expression of interest.

Dr Melchior Athanase J. C. AïSSI
General Director