Requirements:

A. Administrative Requirements

Registration and Licensing: A valid business registration certificate and license to practice auditing, issued by the relevant national authorities (e.g., Board of Supreme Audit or Association of Certified Public Accountants).

Company Profile: An overview of the firm's background, staffing structure, and years of experience auditing Non-Governmental Organizations (NGOs) and internationally funded projects (e.g., UN agencies, GIZ, USAID).

Past Performance / References: A list of 3 to 5 similar completed audit contracts for comparable projects, accompanied by completion certificates or client references.

Declaration of Independence and Conflict of Interest: A signed formal statement confirming that the firm has no prior business relationship, family ties, or conflicting interests with either the local implementing partner or the international donor.

B. Technical Requirements:

Key Personnel: Detailed CVs of the audit team leader (typically required to hold an internationally recognized certification such as CPA, ACCA, or CA) and team members, demonstrating experience in auditing donor-funded projects.

Audit Methodology: A proposed work plan outlining how the audit will be executed, how internal control systems will be evaluated, and how sample testing will be conducted in accordance with International Standards on Auditing (ISAs).

Timeline / Work Schedule: A detailed schedule spanning from contract signing to the submission of the draft report and final certified audit report, aligned with the donor's deadlines.

C. Financial Requirements

Financial Proposal: An itemized price schedule (in the contract's designated currency, usually IQD) detailing auditor fees based on estimated workdays/hours, inclusive of all applicable taxes and legal deductions.

Payment Terms: the final payment upon approval of the final report.