



Ain o Salish Kendra (ASK) Call for Expression of Interest [EoI] for External Audit

Introduction:

Ain o Salish Kendra (ASK), a national legal aid and human rights organization, was established in 1986. Initially its work was limited to providing free legal services to the disempowered particularly women, working children and workers in Dhaka city. But over the last twenty-seven years ASK has evolved a more comprehensive approach to the promotion, protection and service in the area of legal and human rights. Its strategies promote human rights awareness and community activism; offer legal aid through mediation and litigation while clients are given psycho-social counselling; investigations into human rights violations and their documentation are supplemented by research which together lead to media campaigns to defend human rights, and public interest litigation for law and policy reform. Committed to attaining gender equality in every sphere of life, ASK's strategies focus specially on protecting women's rights. But its concern for civil and political rights is expressed through legal aid to victims/survivors of arbitrary arrest, preventive detention and taking stand against unlawful evictions, extra judicial killings, torture and death in custody, condition of prisoners and interests of religious and ethnic minorities. ASK's advocacy is carried out both at the national level and international level. ASK's publications are an important means of disseminating information and knowledge.

ASK has no political affiliation and adopts a non-partisan approach in defense of human rights. It is a membership based organization with 26 general members-17 women and 9 men at present. A nine-member Executive Committee is constituted currently by 7 women and 2 men who meet regularly to decide on policy matters. The general members meet once every year. It was registered under Societies Registration Act, 1860 since September 20, 1986 and NGO Affairs Bureau under Foreign Donations Regulation Ordinance, 1978 since June 28, 1993. It has consultative status with UNECOSOC since July 31, 1998. Sixteen units and one component at ASK work separately and collectively to attain the vision and mission of ASK.

Scope of the Assignment:

The audit will be conducted in accordance with the relevant donor guidelines, NGO-AB requirement and IFRS & IAS standard. The audit for financial year 2016 will focus on three projects funded by the Royal Norwegian Embassy, the Embassy of Danida, Embassy of Switzerland, Swedish International Development Agency, Oxfam Navib, NETZ Germany, and Save the Children International along with ASK general fund accounts. The auditor will pay special attention to the following:



1. Whether the project funds were used in accordance with the donor requirements, and consonant with the cooperative agreements;
2. Whether goods and services financed have been procured in accordance with the relevant procurement procedures and as required by the cooperative agreements.
3. Whether the relevant and necessary supporting documents, records, and books of accounts have been kept and in line with the standard accounting system. Or whether there is a clear linkage between the accounting records and the financial reports prepared and shared with the donors.
4. Whether the designated accounts have been used and maintained in accordance with the provisions of the relevant general conditions and cooperative agreements.
5. Whether the accounting records have been prepared in accordance with generally accepted accounting principles and practices and relevant to donor guidelines. The auditor will be expected to give a true and fair view of the financial position (resources and expenditure) of the organization as at 31st December 2016.
6. Whether there was compliance to the financial covenants as per the cooperative agreements with the donors.

Audit Reports:

The external auditor(s) will express an objective opinion on Ain o Salish Kendra (ASK) financial statements and prepare a "Management Letter," that will highlight the following among others:

1. Comments and/or observations on the accounting records, systems, and internal controls that were examined during the audit;
2. Deficiencies or weakness in the accounting systems and internal controls and make recommendation for improvement;
3. Compliance to each financial covenant in the relevant financing agreement;
4. Matters that have come to their attention during the audit which might have a significant impact on the operations of the organization; and
5. Management's comments on the audit report.

Deliverables and timeline:

The external audit is expected to be conducted in the 3rd week of February, 2017 and the final report presented to the Board of members during the 2nd week in April 2016. The audit firm shall first submit a draft audit report to the Executive Director in both hard and electronic copies duly signed within seven (7) days upon completion of assignment. The final audit report shall be submitted to the Executive Director in five (5) hard copies and an electronic version within seven (7) natural days on receipt of the management's comments.

Location of Assignment:

The assignment will be carried out at the ASK office, located at 7/17, Block- B, Lalmatia, Dhaka -1207.

**Duration of Assignment:**

It is expected that the examination of the books of accounts, supporting documents and the cooperative covenants will take four weeks, in accordance with the ASK statutory regulations and the audit requirement.

Requirements:

The Lead Consultant-external auditor should be a nationally/internationally qualified accountant or auditor (with qualification of FCA, ACCA or its equivalent) with experience in donor accounting and with NGOs, multiple project auditing and financial management, and a minimum of five years' experience. The audit firm should be enlisted from the NGO affairs bureau, Bangladesh. The audit firm must have strong knowledge and experience in performance and system audit. Applicants are expected to suggest total fees for the assignment in the EoI.

Application:

Qualified audit firms should send EoI and comprehensive profile of the audit firm to addressed to "The Executive Director, Ain o Salish Kendra (ASK), 7/17, Block-B, Lalmatia, Dhaka-1207 by close of 22nd October 2016. Only successful applicants will be conducted. If you need further information please feel free to conduct with Director- Finance & Administration, ASK. (Phone: 8100192, 8100195, 8100197).

Application deadline 22nd October 2016