

# **REQUEST FOR EXPRESSIONS OF INTEREST (CONSULTING SERVICES – FIRM SELECTION)**

## ***LIBERIA***

**Governance Reform and Accountability Transformation (GREAT) Project**

**Project ID: P177478**

Credit No.: **7511-LR**

Assignment Title: **Consultancy for the Review And Standardization Of Audit Documentation And Development Of Bidding Documents for An Automated Audit Management Information System (AMIS) With Integrated Follow-Up Module**

**Reference No.: LR-GAC-478397-CS-CQS**

### **1. BACKGROUND**

The General Auditing Commission (GAC) is the Supreme Audit Institution (SAI) of Liberia, mandated by the Constitution to audit all public accounts of the Government of Liberia (GoL) and ensure that public resources are managed in accordance with established laws, regulations, and standards. As the key institution responsible for promoting transparency, accountability, and good governance, the GAC plays a pivotal role in strengthening public financial management and improving service delivery across government entities.

Despite its extensive audit coverage and continued commitment to enhancing the quality and impact of its work, the General Auditing Commission (GAC) has identified the need to further strengthen its audit documentation practices. Gaps remain in the documentation of risk assessment procedures, the consistent use of working paper templates and audit programmes, and the proper recording of audit evidence trails. These shortcomings hinder effective audit reviews, undermine consistency across audit processes, and reduce the overall impact of audit findings.

Over the years, the GAC has undertaken important initiatives to modernize and improve its audit processes, recognizing that timely, effective, and comprehensive audits are critical for ensuring accountability and oversight of public sector performance. Nonetheless, much of the Commission's work still relies on manual, paper-based audit procedures. This reliance has created significant challenges, including inefficiencies in audit planning and execution, weak tracking and follow-up of audit recommendations, inconsistent documentation practices, and limited capacity to apply data analytics in support of evidence-based audits.

The GAC has also benefited from donor support, notably the World Bank-funded Public Financial Management Reform for Institutional Strengthening Project (PFMRISP), which enhanced audit quality through ISSAI-based trainings in performance and compliance audit methodologies, and strengthened the GAC Audit Quality Assurance Unit. The project further supported capacity building and peer learning, enabling GAC staff to participate in international and regional conferences hosted by INTOSAI and AFROSAI-E, providing valuable exposure, benchmarking, and knowledge exchange to strengthen institutional capacity. Complementary assistance from USAID, EU, and AFROSAI-E reinforced these efforts through staff training,

technical support, and opportunities for regional collaboration. While these initiatives delivered meaningful progress, they also revealed gaps in standardization, limited integration of technology, and sustainability challenges, underscoring the need for this assignment to consolidate past gains and support the development of a sustainable, automated Audit Management Information System (AMIS).

To address these challenges, the GAC seeks to engage a qualified consulting firm to review, redesign, and standardize its audit documentation in line with INTOSAI standards and international best practices. This consultancy assignment, while focusing specifically on the review and standardization of audit documentation and working paper templates, should also be understood as a foundational activity in support of the broader implementation of the Audit Management and Recommendation System (AMRS). The exercise goes beyond harmonizing documentation; it is strategically aimed at ensuring that the technical and functional requirements of the AMRS are clearly defined, practical, and aligned with international standards, and that these requirements are incorporated into the preparation of bidding documents for the system's procurement.

This initiative will serve as the foundation for standardized templates that support thorough audit planning, execution, and reporting. Ultimately, these improvements will enable deeper scrutiny of government processes, better risk identification, and stronger audit evidence. Standardized audit templates and working papers are essential for automation because they define the workflows, structures, and data capture requirements that will be embedded into the AMIS. This consultancy will therefore not only streamline current audit practices but also create the foundation for the successful configuration of the system, ensuring that all audit documentation integrates seamlessly into the digital platform.

In this context, the assignment will:

- Provide a harmonized set of audit documentation that reflects INTOSAI standards and international best practices.
- Establish a framework of audit evidence, risk assessment, and reporting templates that can be digitized into the AMIS.
- Gather and document the technical and functional requirements necessary for the preparation of bidding documents for the implementation of the AMIS, including its integrated follow-up module.
- Ensure functional alignment between the manual audit process and the automated system requirements.
- Strengthen the capacity of the GAC to improve audit quality, ensure consistency, and enhance follow-up on audit recommendations.

The consultancy is therefore expected to play a catalytic role in transforming the GAC's audit function from a predominantly manual system to a streamlined, technology-enabled process that supports its strategic vision of becoming a modern and high-performing Supreme Audit Institution.

## **2. OBJECTIVES**

The objective of this assignment is to review, redesign, and standardize the GAC's audit documentation and working paper templates in line with INTOSAI standards and international best practices, and to gather and document the technical and functional requirements necessary for the preparation of bidding documents for the implementation of an Automated Audit Management Information System (AMIS) with an integrated follow-up module. The assignment aims to strengthen the quality, consistency, and efficiency of the GAC's audit processes, reduce reliance on manual procedures, and provide a solid foundation for the successful automation of audit planning, execution, reporting, and recommendation tracking. Specifically, the consultancy aims to:

- Conduct a comprehensive assessment of GAC's current manual audit processes and procedures, including audit follow-up across financial, compliance performance, and specialized audits, including a review of sample audit files, and other audit type under the two financial reporting frameworks—IPSAS (Cash Basis) and IFRS—using INTOSAI standards as well as ISSAI 3000 (performance audits) and ISSAI 4000 (compliance audits).
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- Review the legal, regulatory, and institutional frameworks governing audit functions and identify gaps and inefficiencies in current workflows and documentation practices. This review should also cover the roles of key institutions in the audit recommendations follow-up process, including the GAC, the Public Accounts Committee (PAC) of the National Legislature, Internal Audit Agency (IAA) and the Ministry of Finance and Development Planning (MFDP).
- Document end-to-end audit workflows and processes, and develop a set of standardized audit templates and working papers that reflect INTOSAI standards and best practices, to support consistency and facilitate integration into the future Audit Management Information System (AMIS).
- Evaluate the existing ICT environment (hardware, software, network infrastructure, and system interoperability) to identify constraints and readiness gaps for adopting a modern, automated audit platform.
- Define the technical and functional requirements, including ICT specifications, for the implementation of the AMIS, ensuring scalability, data security, system integration, and sustainability.
- Prepare comprehensive bidding documents, in line with the World Bank Procurement Guidelines (March 2025 Edition), to facilitate the procurement of the AMIS and its supporting ICT infrastructure.

## **3. SCOPE OF THE SERVICES**

### **Assess the Current State:**

- **Legal Framework assessment:**
  - Assess current legislation (GAC Act of 2014) and policies governing the core function of the GAC to determine opportunities for automation and digitization of audit procedures.

- Provide the legal reform recommendations necessary to support AMIS implementation, such as the admissibility of electronic audit evidence and alignment with international standards.
- Review the roles of key institutions in the end-to-end audit management process, from planning, risk assessment, and execution to reporting and follow-up on audit recommendations (e.g., GAC, PAC of the National Legislature, IAA, MFDP, and Auditees).
- **Functional assessment:**
  - Review existing audit manual that catalogue the processes and procedures used in manual audit implementation.
  - Conduct interviews with key staff to identify gaps between prescribed procedures and actual practice.
  - Assess the audit follow-up unit's processes for monitoring the implementation of audit recommendations.
  - Benchmark existing processes and practices against INTOSAI standards and international best practices. In addition, audit practices shall be benchmarked against AFROSAI-E guidelines and practical manuals (e.g., Audit Quality Assurance Frameworks, 2023 update), which provide regionally relevant approaches for Supreme Audit Institutions in Africa. This benchmarking exercise shall include a comparative review with at least three African countries, to ensure that the recommendations reflect both international standards and regionally applicable good practices. Document a sample audit file for each of the two financial reporting frameworks (IPSAS Cash Basis and IFRS) in line with INTOSAI standards.
  - Document audit files for financial, performance and compliance audits in line with ISSAI 3000 (performance audit) and ISSAI 4000 (compliance audit).
  - Recommend the appropriate design and implementation approach for an AMIS, including options for customized or off-the-shelf solutions that best suit the GAC's needs.
- **Infrastructure Evaluation:**
  - Review the current ICT environment (software, hardware, and network infrastructure) supporting manual audit processes.
  - Identify gaps, limitations, and improvement opportunities to ensure readiness for AMIS implementation.
- **Stakeholder Engagement:**
  - Conduct consultations with key stakeholders (PAC, IAA, MFDP, Auditees, etc.) to capture perspectives and requirements.
- **Capacity Building and Knowledge Transfer**
  - Incorporate structured capacity building throughout the assignment to strengthen the skills of GAC audit and IT staff. This will include on-the-job coaching, practical demonstrations, and knowledge transfer during

workflow reviews, template development, piloting, and validation workshops to ensure sustainability of the improvements and ownership of the AMIS requirements by GAC staff.

- **Prepare Comprehensive Bidding Documents:**

- **Drafting of Bid Documents:**

- Prepare draft bidding documents in line with the World Bank's Procurement Guidelines (March 2025 Edition), covering technical specifications, functional requirements, and evaluation criteria for the procurement of the AMIS and supporting ICT infrastructure.
    - Draft comprehensive bidding documents that incorporate functional and technical specifications for AMIS.
    - Ensure the documents require bidders to adopt a phased implementation approach (pilot followed by full-scale rollout).
    - Specify mandatory interoperability requirements with existing systems, particularly the IFMIS, and with the e-GP platform.
    - Include provisions for sustainability, maintenance, and knowledge transfer to GAC staff.

- **Project Timeline and Cost Estimate:**

- Develop a detailed implementation roadmap covering the lifecycle from system procurement to deployment.
    - Provide cost estimates for recommended AMIS design and implementation, including software, hardware, training, and change management.

- **Risk Assessment, Sustainability and Maintenance:**

- Identify potential risks and challenges associated with system design, procurement, and implementation.
  - Develop practical mitigation strategies to address these risks, ensuring alignment with international best practices and World Bank guidelines.
  - Define a sustainability and maintenance framework for the AMIS, including options for local hosting versus cloud solutions, long-term upkeep, capacity-building for GAC staff, and resource requirements to ensure system continuity beyond the project's life cycle.

- **Provide Documentation and Reporting:**

- **Documentation- Standards and deliverables:**

- Review existing audit manuals and working paper templates, identifying gaps and inconsistencies.
    - Produce standardized documentation frameworks and templates harmonized with INTOSAI standards.
    - Develop practical guidance notes for auditors to support consistent application of new templates.

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- Final functional and technical requirements for AMIS.
- Final bidding documents.
- Final legal reform recommendations.
- Sustainability and risk mitigation plan.
- Final consolidated report incorporating all findings, pilot results, and validated outputs.
- Ensure all documents are clear, comprehensive, and professionally formatted to international standards.
- Ensure all documents are prepared to high standards, clear, comprehensive, and aligned with international best practices.

#### **4. QUALIFICATIONS AND EXPERIENCE OF CONSULTING FIRM**

The Consulting Firm must, at a minimum, demonstrate the following qualifications:

- a) Be a legally established and registered entity.
- b) Have at least ten (10) years of relevant professional experience.
- c) Demonstrate proven experience in the review, design, and standardization of audit documentation workflows and processes, including the development of working paper templates and audit evidence frameworks, aligned with INTOSAI standards.
- d) Demonstrate a track record of successfully preparing requirements and bidding documents for the development or review of auditing systems aligned with INTOSAI standards. Such experience should include audits performed primarily under IPSAS (Cash Basis) for government entities and IFRS for State-Owned Enterprises (SoEs), or similar projects, for at least two (2) large organizations or governments within the last seven (7) years (as the lead solution provider or principal partner in a joint venture).
- e) Provide evidence of successfully completed projects, presented in a table listing: assignment title, scope of work, contract start and end dates, country/region, client contact reference (name, email, phone), and operational acceptance certificates. The GAC reserves the right to seek additional references directly from clients of completed projects if necessary.
- f) Present a proposed technical approach and methodology tailored to the scope of this assignment.
- g) Demonstrate the capacity to mobilize at least (4) key experts with the required skills and experience (as outlined in the Key Experts section), together with strong project management and backstopping capacity to ensure the successful completion of the assignment.

#### **Key Experts should include:**

The firm must propose a team of qualified experts with the following profiles:

### Proposed Team of Key Experts

Position	Academic Qualifications	Minimum Years of Experience	Key Expertise
Project Manager / Team Leader	Master's degree in Accounting, Auditing, Public Financial Management, or related field, RINCE2 Practitioner, PMP or its equivalent	10+ years	Overall project leadership; managing multidisciplinary teams; extensive experience with audit reform, INTOSAI standards, stakeholder coordination and reporting.
Senior Audit & Functional Specialist	Master's or Bachelor's degree in Accounting, Auditing, Finance, or Information Systems; professional certification (CPA, ACCA, or equivalent) desirable, ISACA CISA or equivalent	8+ years	Deep knowledge of audit methodologies and documentation workflows; design of standardized templates and working papers; translation of processes into functional requirements for AMIS; strong knowledge of INTOSAI, IPSAS (Cash Basis), and IFRS.
ICT Systems/AMIS Specialist	Master's or Bachelor's degree in Information Systems, Computer Science, or related field ISACA CISA or equivalent	7+ years	Design and specification of audit management systems or similar platforms; functional and technical requirements development; system interoperability; data security and ICT infrastructure assessment.
Procurement & Bidding Document Specialist	Bachelor's degree in Procurement, Business Administration, Economics, or related field; professional certification (CIPS or equivalent) desirable	6+ years	Preparation of bidding documents under World Bank Procurement Regulations; drafting functional and technical specifications; experience in ICT procurement and donor-funded projects.

Consultants may associate with other firms in the form of a joint venture or a sub consultancy to enhance their qualifications. The attention of interested Consultant Firm is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" dated September 2023.

### Duration of the Assignment

The consultancy firm is expected to be concluded within a period of 18 weeks

***The Consultancy firm will be selected in accordance with the World Bank's procedures set out in the "IPF Borrower Procurement Regulations" (February 2025 Edition), and the contracting method will be Consultant's Qualification-base Selection (CQS).***

Expressions of interest must be submitted electronically or hard copy in a format that cannot be altered (pdf format is preferred) to the email addresses below by **November 24, 2025** @ 17:00 GMT and indicate on the email or the outer envelope:

*"Consultancy for the Review And Standardization Of Audit Documentation And Development Of Bidding Documents for An Automated Audit Management Information System (AMIS) With Integrated Follow-Up Module*

The detailed Terms of Reference (TOR) for the Assignment and further information can be obtained at the address below during office hours, i.e. from 9:00 to 17:00 hours (GMT), Mondays through Fridays and by request to the Procurement Unit of GAC through the emails below:

Attn: **Musa C. Kamara, Procurement Manager, GAC**  
Governance Reform and Accountability Transformation (GREAT Project)  
Procurement Unit, Ground Floor  
General Auditing Commission (GAC)  
Old Executive Mansion Building, Ashmun Street  
Monrovia, Liberia  
Tel: +231-770-979-437  
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