

Government of the People's Republic of Bangladesh
Office of the Project Director
ISO Component: 6 Building Community Resilience & Self-Reliance (BCRSR)
Department of Disaster Management
Disaster Management Building (Level-7)
92-93 Mohakhali C/A, Dhaka-1212
www.ddm.gov.bd

Memo No.51.01.0000.000.019.01.0102.26-174

Date: 21/04/2026

**REQUEST FOR EXPRESSIONS OF INTEREST (REOI)
(CONSULTING SERVICES-FIRM)**

Country: Bangladesh
Assignment Title: Internal Audit (Firm).
Reference No. SF-3A

The People's Republic of Bangladesh has received financing from the World Bank toward the cost for the Building Community Resilience & Self-Reliance (BCRSR) Project, and intends to apply part of the proceeds for consulting services for the project by a Consulting Firm (National).

The assignment is to help improve Project operations by installing a systematic, disciplined approach through evaluation and improvement of the effectiveness of risk and fiduciary management, control and governance under the BCRSR Project for a period of 24 months (July 2026 to June 2028). Such The objective could be achieved by examining, evaluating and reporting on the adequacy of the Project's control environment of individual audit assignments for the period. Primary objectives of the consultancy would be to review and report on reliability of the existing financial management system and financial data, adequacy and effectiveness of the accounting, financial and operational controls, Internal control systems: completeness, written instructions, effective implementation and frequency of review and updating, assess the efficiency, effectiveness and economy of operations, provide recommendations for improving system and activities in the project.

The Building Community Resilience & Self-Reliance (BCRSR) Project on behalf of DDM now invites eligible organizations ("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. Key Experts will not be evaluated at the shortlisting stage.

Local firms meeting the necessary compliance requirements are encouraged to apply. The EOI shall include: Profile of the firm (e.g. representatives, address, and numbers of staff, history, and other information to introduce itself). General experience of the firm in brief. Applicants must demonstrate their capacity and capability to perform the tasks outlined below:

- a) The Firm should have at least 10 years of overall experience.
- b) Specific experience in conducting at least one Internal Audit work, particularly with government and/or donor-funded projects with contract value more than 40.00 (Forty) Lac on development programs targeting poor and low-income populations in Bangladesh (Cox's Bazar will be given preference) within the last 5 (Five) years.
- c) Experience in auditing at least one safety net program will be considered an added advantage.
- d) Demonstrated technical, financial and managerial capability, including a list of experts with their qualifications and experience
- e) A detailed list of in-house key professional staff must be submitted.
- f) All necessary compliance documents must be provided: Relevant documentation such as Valid Trade License, VAT Registration Certificate, completion certificate of specific experience, TIN Certificate, and updated Income Tax Return Certificate and Audited financial statements for last 03 (three) years.

The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" Seventh Edition, September 2025 ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.

A Consultant will be selected in accordance with the Consultant's Qualifications-based Selection (CQS) Method lump-sum based set out in the World Bank Procurement Regulations.

The detailed ToR for the assignment and further information can be obtained at the address below during office hours and DDM web site (www.ddm.gov.bd). Expressions of interest must be delivered in a written form to the address below (in person, or by mail) by 14/05/2026 at 12:30 PM (Bangladesh Standard Time).



(Mohammad Nazmul Abedin)
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Government of the People's Republic of Bangladesh
Office of the Project Director
Building Community Resilience & Self-Reliance (BCRSR) Project
(IDA Credit: 7546-BD)
Department of Disaster Management
92-93 Mohakhali C/A, Dhaka-1212

Terms of Reference (ToR) of Internal Audit (Firm)

[Contract Package No: SF-3A]

Procurement Method: Consultant's Qualification-Based Selection

1. Background

The World Bank is supporting the Government's investment in DRP and Host Communities through the approved Inclusive Services and Opportunities for Host Communities and Displaced Rohingya Population (ISO) Project. The approved project development objective is to improve access to economic opportunities, safety nets, learning, health, and gender responsive services for vulnerable Host and Rohingya communities. The project has six components, of which Part/Component 6: Building Community Resilience and Self-Reliance (BCRSR) Project will be direct investment support implemented by the Department of Disaster Management (DDM), Ministry of Disaster Management and Relief (MoDMR).

The project has been designed based on the extensive experience from various DDM and MoDMR operations, including the Emergency Multi-Sector Rohingya Crisis Response Project (EMCRP), Social Safety Net Systems for the Poorest (SNSP) Project, and other projects in the country such as the Health and Gender Support Project (HGSP). Provision of technical and financial resources will ensure DDM is able to provide their communities with the appropriate support and assistance to realize the full benefits of the investments. Provisions of these works, services and/or activities are aligned with the institutional mandate of DDM.

Overall Project Objectives are:

- (i) Enhance income generating opportunities and resilience for vulnerable households in host communities; and
- (ii) To improve access to basic services and enhance resilience of Forcibly Displaced Myanmar Nationals/DRP.

Specific Objectives:

- To provide wages/stipends to approximately 20,575 host community households through EGPP⁺
- To improve community workfare to expand basic services for 100,000 FDMNs by directly engaging 20,000 FDMNs, prioritizing at-risk youth and women in case of gender sensitive labor- intensive public works (LIPW) in productive activities.
- To enhance social resilience of 350,000 FDMNs, by engaging 70,000 FDMN, mainly women, working age children, elderlies and persons with disabilities in providing community services.

A Project Implementation Unit (PIU) has been established in managing the project. The implementation of the project is being led by the PD with the support of a full-time team within the PIU. In line with the approved DPP, a Project Director and a Deputy Project Director have been appointed to ensure effective implementation and supervision of the project activities.

The proposed financing will help to maintain the coverage of beneficiaries under on-going EGPP⁺ program for the Host communities starting from 29 April, 2025 in the Cox's Bazar district. The EGPP⁺ with a new shock responsive modality for providing financial assistance to a number of 20,575 beneficiaries will be implemented in the Cox's Bazar District for a period from 29 April, 2025 to June 2028. The characteristic

features of the new modality include: (a) inclusion of a "top up" to the regular daily wages, (b) inclusion of "community services" as sub-projects alongside traditional "public works"; (c) an implementation period which is open throughout the year and not only limited to the lean seasons; and (d) gender-sensitive actions to increase the participation of women for their empowerment.

The DDM intends to utilize part of the Credit for the services of a firm, hereinafter called "Consultant" who will work as an Internal Audit (Firm).

Objective of the Assignment

The main objective of the Consultant is to help improve Project operations by installing a systematic, disciplined approach through evaluation and improvement of the effectiveness of risk and fiduciary management, control and governance. The objective could be achieved by examining, evaluating and reporting on the adequacy of the Project's control environment of individual audit assignments for the period. Based on this work, advice and recommendations will be made as necessary, as to how procedures can be improved to manage the risks faced in achieving project objectives. Primary objectives of the consultancy would be to review and report on:

- Reliability of the existing financial management system and financial data;
- Adequacy and effectiveness of the accounting, financial and operational controls;
- Internal control systems: completeness, written instructions, effective implementation and frequency of review and updating;
- Level of compliance with the established policies, plans and procedures;
- Assess financial reporting: completeness, timeliness, accuracy, reliability and for the purpose oriented of different stakeholders;
- Review assets: completeness, existence, recording, safeguards and utilization for the purpose intended. Preventive and detective controls;
- Identify risks, assess risks and risk management by the Project Authority;
- Assess the efficiency, effectiveness and economy of operations;
- Review safeguarding of information;
- Evaluate the performance of tasks and the achievement of goals;
- Provide recommendations for improving system and activities in the project.
- Check and/review the existing financial management policies and practices at project office and upazila level;

Scope of Services

This audit solely refers to the risk-based internal audit, which will be carried out in accordance with the International Standards of Internal Auditing issued by the Institute of Internal Audit and should include such tests and controls necessary for performance of the audit. The scope of internal audit activity includes examining and evaluating the systems which are in place to ensure reliability and integrity of information, plans procedures, laws and regulations; safeguarding assets; economical and efficient use of resources; and accomplishment of establishing objectives and goals for operations or programs.

The coverage of the audit will span from Project effectiveness to closing. The first audit will cover the period from effectiveness to June 30, 2026 (FY2024-25 and FY2025-26). The next audit will cover FY2026-27 and FY 2027-28. The Inception Report will describe the work plan and working areas for the whole assignment.

The scope of internal audit should include but not be limited with the following:

- Assess the adequacy of the project's financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the Project and suggestions of improvement, if any.
- Ascertain the extent of level of compliance with statutory obligations, requirements of various rules & regulations as applicable to DDM, established policies, plans and procedures including those agreed under the legal agreement.
- Review the accounting systems and procedures, statements & Project accounts.
- Verify monthly bank transactions and reconciliations;
- Verify the procurement plan and procedures to ascertain whether it is implemented in accordance with

- the government procurement rules and World Bank guidelines;
- Review and verify the recruitment of Project staff and selection procedures with the compliance of World Bank and Government system.
- Review and verify the appointment of consultant and selection procedures with the compliance of World Bank and Government system.
- Verify that the funds received under the project have been used in accordance with the financing agreement, with due attention to economy, efficiency and utilized only for the purposes for which the financing was provided.
- Review whether the budgeting & accounting practice meets established International/National standards and that appropriate estimates and judgments have been made; also review the books of accounts;
- Check the integrity of financial statements, including other formal reports relating to its financial performance and will review significant financial reporting issues and judgments contained therein;
- Assess reliability and completeness of the financial information generated by the accounting software and the MIS.
- Review institutional capacity for implementation, sustainability and fiduciary
- Verify the assets procured under the Project as well as scrutinize the asset register.
- Verify that the expenditures charged under the Project are eligible for financing, correctly classified and all necessary supporting documents, records, accounts and contracts have been kept in respect of all Project transactions/activities.
- Determine the application of financial reporting, risk management and internal control principles, and for monitoring the effectiveness of Financial Operations;
- Confirm that an appropriate system of accounting and financial reporting exists, on the basis of which statement of expenses (SOE) claims/interim unaudited financial reports (IUFs) are prepared and submitted for reimbursement.
- Examine & evaluate the adequacy of manpower for sound & effective operation of the Project.
- Justify the proper utilization of manpower appointed in the project including;
- Review and verify the effectiveness of consultant services both in PMU & field level activities.
- Any other works as per requirement of management.

Applicable Compliances

Audit methodology should be in compliance with the:

- General Financial Rules of Government;
- Budgeting & Planning Process of Government;
- Guidelines for Release & Utilization of Funds for Development Projects; Circulated by Finance Division, Ministry of Finance;
- “Delegation of Financial Powers for Development Projects” issued by Finance Division, Ministry of Finance;
- Technical Project Proposal (TPP);
- The Project Appraisal Document (PAD);
- Financing Agreement of the Project (FA);
- World Bank Disbursement Guidelines for Projects;
- Public Procurement Act 2006 & Public Procurement Rules 2008 and Public Procurement Rules 2025.
- VAT & Income Tax Practice in Bangladesh;
- Agreements & contracts between Project & its consultants.

Qualification & Experiences:

Professional Firms of Chartered Accountants having at least 10 years experiences in the internal audit field are most relevant for this assignment. A list of key staff that must be included is provided below. However, the Consultant is free to propose non-key staff beyond this list.

Sl. No.	Key Expert	Duration	Role of key expert	Qualification & Experiences
1	Team Leader	3 (Three) Months. (FY 2026- 27:	Planning, scheduling, staffing, guiding and monitoring work progress and	At least Masters in Accounting/Finance with professional qualification in

Sl. No.	Key Expert	Duration	Role of key expert	Qualification & Experiences
		1(One) month, FY 2027-28: 2 (Two) months,	leading the assessment of the adequacy of the project's financial management system including internal controls;	CA/ICMA/ACCA Minimum 10 years of professional experience in internal audit and 5 years of experience in donor funded Govt. project. Preference will be given for experience in IDA funded project.
2	Audit Manager	4 (Four) Months. (FY 2026-27:2 (Two) months, FY 2027-28: 2 (Two) months,	Assisting the Team Leader in audit planning and execution;	At least Masters in Accounting/Finance with professional qualification in CA/ICMA/ACCA Minimum 8 (Eight) years of professional experience in internal audit and 3 years of experience in donor funded Govt. project.
3	Audit Officer (2)	4 (Four) Months each. (FY 2026-27:2 (Two) months, FY 2027-28: 2 (Two) months,	Assisting with the compilation and review of relevant documents for auditing; and the completion of audit engagements;	Masters in Accounting/Finance. Minimum 2 (Two) years of professional experience in internal audit working with a reputed audit firm.

Non-Key Staff

Sl. No.	Key Expert	Duration	Role of non-key staff	Qualification & Experiences
1	Computer Operator	4 (Four) Months. (FY 2026-27:2 months, FY 2027-28: 2 (Two) months,	Typing of reports	At least Graduate degree from any recognized institute /university. At least 5 years' overall Experience that shall include at least 1 year working experience as computer operation of MS Office, Windows, internet and social media.
2	Support Staff	4 (Four) Months. (FY 2026-27:2 months, FY 2027-28: 2 (Two) months,	Assisting the Key and non-key staff.	At least passing class eight. At least 2 years' experience as support staff in a office.

Composition of the Proposal

Eligible qualified firms are requested to submit their bids to deliver the above scope of work specific services. The following documents should be included in the bid proposal:

a. Required Documents:

- Up to date valid Trade license.
- Tax Identification Number (TIN) with tax clearance Certificate for the latest fiscal year.
- VAT Registration copy.
- Incorporation Certificate
- Financial Solvency certificate from any Scheduled Bank.
- Audit Report for the last 3 years

b. Composition of Technical Proposal:

- All copies of experience certificate and contract must be submitted.
- Profile of the firm;
- Work plan & methodology;
- Experience of staff assigned to implement the services;

- Person-month schedule;
- Usage of technical support/program;
- Details of any past experiences in implementing of similar projects;
- Letters of reference from previous task/tasks;
- CVs of team members;

c. Team Requirements:

The members in the audit team, their minimum qualifications and their anticipated inputs are indicated below:

- The audit team shall be led by a Team Leader with a minimum of 10 years professional experiences as a Chartered Accountant. Preference shall be given to those who have proven knowledge and experience in dealing with IDA funded project. Team Leader’s CV and specialty on financial management expertise and/or monitoring & expertise evaluating should be enclosed.
- The audit team shall include expert who have working experience with development project operations, and have procurement knowledge to facilitate the contract review process. The audit team shall include minimum 02 number of appropriate audit officer. Working experience on IDA-funded projects will be preferred.

d. Other requirements:

- Experience above desired year will get preference (Team Leader and Audit Manager)
- Soft copy/hard copy of any 03 nos. audit report of last 03 years will be attached with the documents submitted. Work experience with IDA have to be attached with the document, and will get priority (Without mentioning the name of institution/organization or delete the name of institution/organization).
- Audit firm’s profile and office arrangement and staffing will be attached.
- Any recognition or professional experience and expertise will get preference.
- The expression of interest with valid firm seal and signature should be submitted to the Project Director’s office.
- Only the firm with the best qualifications and relevant experience will be invited to submit its technical and financial proposals for negotiation;

Audit Area & Duration

- The audit will be conducted at the Project office in Dhaka during audit period. Sample field audit (at 2 Upazilas in Cox’s Bazar) will be needed for confirming the field activities of service providers including firms/NGOs & others.
- The duration of 1st audit (FY 2024-25 and FY 2025-26) shall be 60 days from contract signing. The duration for each audit (after completion of each FY) thereafter will be 30 days. The firm shall submit the audit report within 15 days from the completion of each audit.

Tentative Timeline

Audit & Deliverables	2026						2027												2028						
	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	
Inception Report	█																								
Audit FY 2024-25 and FY2025-26		█																							
Audit Report Submission			█																						
Audit FY 2026-27														█											
Audit Report Submission															█										
Audit FY 2027-28																							█		
Audit Report Submission																								█	█
Final Consolidated Report																									█

Reporting

The Project Director will establish and implement procedures for review and acceptance of the Consultant’s output while maintaining the independent and impartial standing of audit findings.

Each Report shall contain:

- Executive Summary
- Summary of audit findings with recommended actions.
- Detailed assessment of each audit area which include review of the internal control system that captures the audit issues and recommendations with the following details:
 - Issue Title
 - Observation
 - Impact or risk
 - Cause
 - Specific Recommendations
 - Priority
- Categorization of audit findings by risk severity: High, Medium and Low.
- Classification of possible causes of audit findings.
- Provide advice on how to improve systems and processes etc.

Deliverables

1. Inception Report: The report to be submitted to Project Director within 15 days of the date of contract signing.
2. Draft Audit Report for FY 2024-2025 and FY2025-2026: The draft report will be submitted to the Project Director within 60 days from the commencement of audit. The project management will review the draft report and respond to the auditor’s query (if any) before finalizing the Audit Report. Also, the project will share the draft audit report with the World Bank. *(The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.)*
3. Draft Audit Report for FY 2026-2027: The draft report will be submitted to the Project Director within 45 days from the commencement of audit. The project management will review the draft report and respond to the auditor’s query (if any) before finalizing the Audit Report. Also, the project will share the draft audit report with the World Bank. *(The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.)*
4. Draft Audit Report for FY 2027-2028: The draft report will be submitted to the Project Director within 45 days from the commencement of audit. The project management will review the draft report and respond to the auditor’s query (if any) before finalizing the Audit Report. Also, the project will share the draft audit report with the World Bank. *(The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.)*
5. Final Report: The Final report will be submitted to the Project Director within 30 days from the date of completion of the last years audit and will be shared with the World Bank.

The duration of the project may be extended in future. In that case the contract period may also be extended for satisfactory performance.

Mode of Payment

The mode of payments for conducting the Internal Audit services will be as follows:

Deliverables	Payment
Inception Report	10% of the contract value for submission and acceptance of Inception Report
Audit Report for FY 2024-2025 and FY2025-2026	30% of the contract value for submission of Draft Report and acceptance of the Audit Report by the bank. The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.
Audit Report for FY 2026-2027	25% of the contract value for submission of Draft Report and acceptance of the Audit Report by the bank. The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.
Audit Report for FY 2027-2028	25% of the contract value for submission of Draft Report and acceptance of the Audit Report by the bank. The draft report must be shared with the World Bank for review and comments before finalization and presented to the Project team and World Bank team.

Final Report	10% of the contract value for submission and acceptance of Final Report
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Obligation of the Client

The Consultant would be given access to all relevant documents, correspondence, and any other information relating to the Project. The Consultant should be familiar with the Project, and with the relevant policies and guidelines of the Government and the Development partner (including those relating to disbursements, procurement and financial management and reporting). The Consultant should obtain and maintain satisfactory document evidence to support its conclusions.

Additional Condition: The draft audit report for both phases shall be shared with the World Bank for review and comments prior to finalization. The auditor shall conduct a presentation on the draft report in the presence of the Project team and the World Bank team.

Obligation of the Consultant

1. The Consultant must exercise due diligence by considering:
 - Extent of work needed to achieve the engagements objective;
 - Relative complexity, materiality, or significance of matters to which assurance procedures are applied;
 - Adequacy and effectiveness of governance, risk management and control processes;
 - Probability of significant errors, fraud, or noncompliance; and
 - Cost of assurance in relation to potential benefits.

2. The Consultant will provide the findings to enable the Project authority to take timely action. This will be in the form of a Management Letter (including executive summary highlighting key issues for management) which will inter alia include:
 - Comments and observations on the financial management records, system and controls that were examined during the course of internal audit;
 - Deficiencies and areas of weakness in systems and controls and specific recommendations for improvement;
 - Compliance with legal agreements and comments, if any, on internal and external matters affecting such compliance;
 - Matters that have come to attention during the internal audit that might have a significant impact on the implementation of the Project; and
 - Any other matter that the consultant considers pertinent.

Selection Method

Consultant Qualification-Based Selection (CQS) (National-Open).

Selection of the Consultant will follow the Selection Procedures for Consulting Firms as described in the World Bank Procurement Regulations for IPF Borrowers, Seventh Edition, September 2025.