



## ***Office of Inspector General***

*Please complete this questionnaire and submit it to Theresa Venter, [tventer@usaid.gov](mailto:tventer@usaid.gov)*

### **Request for a Technical Proposal for Qualification of Public Accounting Firms To Perform Audits of USAID Funds**

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The purpose of this request for a technical proposal is to evaluate whether your firm is qualified to perform financial audits of grants/loans made by USAID. The criteria set forth below will serve as the basis upon which the technical proposal will be evaluated. The questionnaire should be sent to RIG/Pretoria. Information relevant to these criteria should be presented the same format.

#### **A. BACKGROUND**

Please provide the following information:

1. Firm's Name
2. Address
3. Telephone Numbers
4. Fax Numbers
5. Email address
6. Name and Title of Principal Contact

#### **B. PHYSICAL FACILITIES**

##### **1. Office Equipment**

Complete the schedule shown below and provide any other information on your office equipment.

- |                              |       |
|------------------------------|-------|
| a. No. of personal computers | _____ |
| b. Computer programs used    | _____ |

### **C. UNDERSTANDING OF WORK TO BE PERFORMED**

1. Audit Objectives and Scope of Work  
Describe your understanding of the work to be performed under the audit requirements of USAID.
2. Required Reports  
Describe your understanding of the reports required under USAID programs.
3. Internal Quality Control Process  
Describe your understanding of the internal quality control process.
4. Relationships and Responsibilities  
Describe your understanding of your relationships and responsibilities under the USAID programs.
5. Terms of Performance  
Describe your understanding of the terms of performance under the USAID programs.
6. U.S. Government Auditing Standards  
Describe your understanding of these standards for financial audits.
7. International Standards on Auditing of IFAC  
Describe your understanding of these standards for financial audits.

**D. EXPERIENCE WITH TYPE OF WORK TO BE PERFORMED**

1. Generally Accepted Auditing Standards of the AICPA  
Describe the experience your firm has had in using generally accepted auditing standards of the AICPA.
2. U.S. Government Auditing Standards  
Describe the experience your firm has had using these Standards.
3. International Standards on Auditing of IFAC  
Describe the experience your firm has had using these Standards.
4. Writing audit reports in English  
Describe your experience in writing audit reports in English.
5. Use of a complete word processing system with an automated spelling review.  
Describe your experience in the use of a complete word processing system with an automated spelling review.

**E. PROFESSIONAL COMPETENCE**

1. Affiliation with an International audit firm  
Describe the nature of your affiliation with an international audit firm (i.e., partnership or representative) and whether partners in your firm have authority to use the letterhead and signature of the international firm in the audit report. Also describe what type of support the international firm provides to your office.
2. List of clients  
Provide a list of your clients.
3. Number, type and education of profession staff  
Complete the schedule shown below and attach resumes of your key staff. Also, provide other comments concerning your professional staff that you may want to make.

	No. of Staff	No. of Staff with			
		Master's Degree	Bachelor's Degree in Accounting	Other Degree	High School
Partners					
Directors					
Managers					
Supervisors					
Sr. Auditors					
Jr. Auditors					
Editors					
Secretaries					
Total					

4. Internal Quality Control System

Describe your firm's Internal Quality Control system (the purpose of such a system is to provide reasonable assurance that your firm (1) has established and is following adequate audit policies and procedures and (2) has adopted and is following applicable auditing standards).

5. External Quality Control Review

Describe your firm's program of External Quality Control Review. Such a review should determine that (1) the Firm's internal quality control system is in place and operating effectively, and (2) established policies and procedures and applicable auditing standards are being followed in the audit work.

6. Continuing Professional Education Program

Describe your program of Continuing Professional Education (CPE) and complete the following schedule.

**Average Hours of  
CPE Per Year  
Last Year Ended MM/DD/20XX**

**Total CPE**

**CPE in Government**

**Auditing**

\_\_\_\_\_

\_\_\_\_\_

7. Access to specialized services

Describe what arrangements your firm has made to obtain any required technical assistance, and legal and management advisory services.

**F. INDEPENDENCE**

Factors that could limit your independence to perform objective audits such as the relationship of your management of the local field offices of international donors and your government.

**G. DECLARATION**

I/We, the undersigned, by completing this document, make the following declarations. If we are approved by the Regional Inspector General/Pretoria to conduct audits of USAID funds, we agree to:

- 1. Perform all USAID Audits and/or Agreed Upon Procedures solely in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States.
- 2. Comply with all requirements included in USAID-Office of Inspector General's *Guidelines for Financial Audits Contracted by Foreign Recipients*.
- 3. Understand that USAID's audit process is not complete until the Regional Inspector General/Pretoria (RIG/Pretoria) accepts and issues the audit report. In this regard I/we undertake to correct all deficiencies noted by RIG/Pretoria to the satisfaction of RIG/Pretoria.

----- Full Name	----- Designation	----- Date
----- Full Name	----- Designation	----- Date
----- Full Name	----- Designation	----- Date
----- Full Name	----- Designation	----- Date

For and on behalf of \_\_\_\_\_