



INVITATION TO TENDER:

**Interim Audit SOM 1084 project
(1st Aug 2024 to 31st Dec 2025)**

Tender reference #: 200417370

Mogadishu, 24.06.2026

ABOUT WELTHUNGERHILFE

Welthungerhilfe (WHH) is one of Germany's largest private humanitarian and development organizations, dedicated to eradicating hunger and poverty. Established in 1962 as the German section of the global "Freedom from Hunger Campaign," WHH envisions a world where all people can lead self-determined lives in dignity and justice, free from hunger. Since 2001, WHH has been actively working in Somalia, maintaining a country office in Mogadishu and other offices in Hargeisa, Borama and Burco.

WHH's work in Somalia focuses on strengthening food and nutrition security, enhancing WASH systems, and promoting sustainable agricultural and livestock production. The organization also supports climate resilience through innovations in landscape restoration and natural resource management. WHH applies a Humanitarian-Development-Peace (HDP) Nexus approach, emphasizing localization through strategic partnerships, active engagement in coordination forums, and commitment to gender-responsive programming.

Objectives

The objective of this ToR is to provide an interim audit report for the period mentioned above in accordance with the International Standard on Assurance engagements. This Standard requires that the auditor plans and performs the assurance engagement to obtain reasonable assurance whether the Subject Matter complies in all material respects with the stated criteria. The engagement is to carry out the procedures stated in Article 6.2.5 (ii) of the General Terms of Contract or stipulated under Article 7.4 of the Partnership Agreement "The Project Holder is required to submit to Welthungerhilfe audit report by an independent external auditor".

Further information can be found in the attached ToR (Terms of Reference)

Important Dates:

Tender publication date: 24.06.20260

The deadline for submitting : 03.07.2026 at 23:59

The deadline for submission of inquiries/questions is: 02.07.2026 at 23:59

1. Tender Overview

This is a Public invitation to express interest in the above-mentioned service provision.

The following documents constitute the tender dossier:

A. Tender invitation (this document)



B. Annexes:

- I: Supplier Declaration Form
- III: Welthungerhilfe General Terms and Conditions of Purchase
- III. Terms of Reference

2. Mandatory Documents and information to be submitted

Applicants must submit the following documents:

Technical Proposal

- A detailed technical proposal which explains the methodology and approach of the requires assignment, work plan (considering the indicated timeframe in the ToR)
- Team composition: CV of the auditor explaining his/her experience (at least 5 years) and qualifications (CPA/ACCA/ACA, licensed auditor) or related as shown in the ToR. The auditor must have extensive experience in variety of donor including BMZ funded projects.

Financial Offer

- A detailed budget breakdown for the assignment.
- Clearly state the fees per working day (including applicable VAT).
- Specify the number of working days required.
- Include any additional costs (e.g., visa expenses, travel costs, accommodation).

Legal & Administrative Documents

- Proof of valid registration
- A valid tax clearance certificate.
- Auditor's licence

Previous work Experience

- Provide completion certificates, recommendations or contracts as a proof for similar assignments: provide at least three similar assignments.

Compliance Documents

- A completed and signed supplier declaration form.

Note: Failure to submit any of the required documents may lead to disqualification.

3. Participation

Consulting Firms are invited to participate in the assignment.

4. Anti-Terrorism Policy

The Contracting Authority renounces all forms of terrorism and will never knowingly support, tolerate or encourage terrorism or the activities of those who embrace terrorism or money laundering. Consistent with numerous United Nations Security Council resolutions, including S/RES/1269(1999), S/RES 1368(2001), and S/RES1373(2001) and the European Union, the



Contracting Authority is firmly committed to the international fight against terrorism and, in particular, against the financing of terrorism. The Contracting Authority's policy ensures that none of its and its donor funds are used, directly or indirectly, to support individuals or entities associated with terrorism or money laundering. Therefore, the Contracting Authority will regularly match their suppliers and Service providers against the Sanctions lists. By submitting an offer, suppliers and service providers agree to this.

5. The language of the bid

The tender, all correspondence, and documents related to the tender exchanged by the bidder and the Contracting Authority must be written in the language of the procedure, which is the English language.

6. Contradiction or errors in the bid documents

If the bidder notices contradictions or errors in the bid document or unclear specifications, the bidder must clarify the issue by making queries before the deadline for submitting **inquiries/questions**.

The principal hereby agrees to clarify all queries to all interested bidders upon request in email/messaging form in the given email shared by the procurement department.

7. Alteration or withdrawal of bids

Bidders may alter or withdraw their tenders by written notification through the EU-supply portal before submitting the bid document. No bid may be altered after this deadline. Withdrawals must be unconditional and will end all participation in the tender procedure.

No bid may be withdrawn in the interval between the deadline for submission and bid opening of bids and the expiry of the tender validity period. Any correction of information must be explicit and confirmed in email/messaging form.

8. Errors in Calculations

Bids submitted by interested bidders will be checked for any arithmetical errors in computation and summation. Errors will be corrected by the evaluation committee as follows:

- Where there is a discrepancy between figures and words, the amount in words will be considered.
- Where there is a discrepancy between a unit price and the total amount derived from the multiplication of the unit price and the quantity, the unit price as quoted will be the price considered.
- Amounts corrected in this way will be binding on the bidder. If the bidder does not accept them, its bid will be rejected.

9. Deliverables and Timeframe

The assignment is expected to commence immediately as soon as a consultant is recruited and is expected to take a maximum of 30 days, which includes desk-review, preparation, data collection and report-writing.



10. Prices

All prices in your proposal must be indicated in the USD currency only. Quotations stated in other currencies will not be considered in the awarding process.

11. Confidentially

All documents and data acquired from documents during audit process are confidential and used solely for the audit.

The documentation and all materials linked to the audit (produced by the consultants or the organization itself) are confidential and always remain as the property of the contracting party.

12. Ordering Party / Consignee

Deutsche Welthungerhilfe

Wadajir District,
Jaale Siyat Road,
Behind Peace Hotel,
Mogadishu, Somalia.

13. Evaluation of the submitted documents

The evaluation will be conducted as follows;

Stage I

- **Essential Criteria (Basic compliance Checks/screening documents):** The Company must have all mandatory documents as stated in section 2. These criteria will be scored as Failed and Passed. The bidders who fail will not be evaluated against Technical and Financial criteria.

Stage II

This stage consists of the below two components as part of the evaluation and respective weights are given in table 1:

1) **Technical Evaluation (60%)**

2) **Financial Proposal (40%)**

- Financial: The lowest financial proposal will get 40 marks. NB. WHH will select the most advantageous bidder.
- The points for the remaining bidders will be calculated as per this formula:

$$\left(\frac{\text{Lowest Bid Offered}}{\text{Bid of the Consultancy firm}} \times 40 \right)$$

Table 1: evaluation criteria

Criterion	Details	Weighting
Technical Quality	- A detailed technical proposal which explains the methodology and approach of the requires assignment, work plan (considering the indicate timeframe in the ToR)	30%

Commented [AY1]: Firms will be vetted against the documents mentioned in section 2. Those passed will be considered their documents for further evaluations.



Relevant Experience	Proof experience atleast three completion certificates, recommendations or contracts as a proof for similar assignments.	15%
Team Composition/CV	CV of the auditor explaining his/her experience and qualifications (CPA/ACCA/ACA, licensed auditor) as shown in the ToR. The auditor must have extensive experience in variety of donor including BMZ funded projects.	15%
Financial Offer	Cost-effectiveness, transparency of budget (fees per day, working days, other costs), and overall value for money.	40%

14. Rights and obligations:

I. Participation

Any consultancy firm with the necessary financial and economic capacities to carry out the required service may participate in this restricted invitation to tender. At the request of WHH, the bidder must provide evidence of its expertise, reliability, and performance.

Participation in this award procedure is free of charge. However, no mutual legal claims can be derived from participation until the Contract concludes.

II. Confidentiality

In this context, the contracting authority sends tender documents to the Partner. On the sending of the tender documents and, if applicable, subsequent discussions and the conclusion of a contract, confidential information about the contracting authority may be disclosed to the Partner. Against this background, the contracting parties agree on the following:

The Partner undertakes to treat all confidential information received from the Client in the context of the tender and any discussions as strictly confidential, including vis-à-vis third parties.

This agreement shall enter into force upon receipt of the tender documents and shall remain in force for the duration of the discussions, any future cooperation, and for two years after termination of the discussions or cooperation. Upon termination of the agreement, the parties must return any documents disclosed to the other party without request.

III. Bid opening, examination, and evaluation of the bids

In the non-public procedure, WHH will sift through incoming bids and evaluate them according to the evaluation matrix (point 5).

15. Payment and supporting documents

(1) Payment of submitted invoices by WHH does not imply acceptance of Goods or Services or any related work under the Contract. Unless otherwise specified in the Contract, the following provisions will apply concerning payment and supporting documents.

(2) WHH shall generally make payment through banking channels to Consultant within 30 days upon receipt of commercial invoice with proper banking instructions and any other documents/reports that may be specified in the Contract, to be sent directly to Welthungerhilfe Somalia Country office in



Mogadishu.

(3) WHH will make payment to the bank account indicated by the Consultant in its invoice, provided that the bank account is in the Consultant's name and located in its country of residence. Any request for payment to a bank account other than that of the Consultant or a bank other than one located in the Consultant's country of residence must be specified and justified when making its offer.

(4) WHH may withhold payment, in whole or in part, without liability and prejudice to any other of its rights or remedies under the Contract, should the Consultant fail to provide the documents required. Alternatively, as otherwise specified in the Contract or if the Consultant fails to perform or comply with its obligations under the Contract, including the warranties for the Goods outlined.

16. LIABILITY, PENALTY FOR DELAY, NONCONFORMING GOODS OR SERVICES, SHORTFALLS

According to statutory legal provisions, the Consultant shall be liable for its negligent breach of duty and negligent breach of duty by its legal representatives or vicarious agents.

(1) The Consultant recognizes that the Contract concerns a provision of Services where "time is of the essence" and that failure to provide the Services by the scheduled date(s) or following the quantities and/or quality specified in the Contract may cause irreparable harm to WHH.

(2) Therefore, if the Consultant culpably defaults in remedying a defect or making a delivery - fully and timely -, WHH shall have the right to request lump-sum damages due to default for the defective resp. late delivery without further proof of damage, of 0.2% of the net remuneration agreed for the defective resp. late service for each period of default of 1 working day (Monday to Saturday) but at most 5% of the agreed net remuneration for the defective resp. late delivery of service. However, the Consultant shall have the opportunity to prove to WHH that WHH has incurred no damage or materially lesser damage.

17. Terms and Conditions of Contract / Purchase Order

The Contract may not be awarded to candidates or tenderers which, during the procurement procedure:

- A. are subject to a conflict of interests.
- B. are guilty of misrepresentation in supplying the information required by the Contracting Authority as a condition of participation in the contract procedure or failing to supply this information.

The granted contract/purchase order for the procurement of the stipulated goods is supposed to involve the application of the "Welthungerhilfe General Terms and Conditions of Purchase." which is provided as the Annex II of this tender invitation. Therefore, unless otherwise stipulated in this document or purchase contract, the terms of this Annex II shall apply in full.

18. Offer Conditions

The offer must be valid for 60 days minimum.

The proposal must specify all details according to the invitation of the tender



Note:

All interested and qualified companies/firms or individual consultants must submit their corresponding documents (CVs, sample reports, technical proposal, Financial Proposals and three professional referees) to procurement.somaliland@whh.de with the subject line of application of **“Interim Audit BMZ – SOM1084 Project”**- **not later than 3rd July 2026 at 23:59 PM EAT.**

This invitation for expression of interest remains valid without signature validation!