**REQUEST FOR EXPRESSIONS OF INTEREST**

**(CONSULTANT SERVICES – SELECTION OF FIRM)**

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| Country: | **Turkmenistan** |
| Project: | **Improving Quality of Oncology Service and Construction of Cancer Treatment Centers** |
| Sector: | **Healthcare** |
| Consulting Services: | **Financial Audit Services** |
| Mode of Financing: | **Instalment Sale, Loan, Grant** |
| Financing No. | **TKM-1015** |

1. The Turkmenistan has received financing in the amount of US$ 156.3 million equivalent from the Islamic Development Bank toward the cost of the Improving Quality of Oncology Service and Construction of Cancer Treatment Centers, and intends to apply part of the proceeds for engagement of consulting firms.

The services include **Financial Audit Services** for the project. Review of financial statements, auditors examine the accuracy and completeness of the project's financial statements, including balance sheets, income statements, and cash flow statements, evaluation of internal controls, verification of financial transactions, assessment of risks, reporting and recommendation**s.**

1. The detailed Terms of Reference (TOR) for the assignment are attached to this document.
2. The **Ministry of Health and Medical Industry of Turkmenistan** (Executing Agency) now invites eligible consulting firms (“Consultants”) to indicate their interest in providing the services. Interested Consultants must provide specific information which demonstrates that they are fully qualified to perform the services (brochures, description of similar assignments, experience in similar conditions, availability of appropriate skills among staff, etc.).
3. The shortlisting criteria are:
   1. Minimum of five (5) years of experience in Financial Audit Services;
   2. Experience of Financial Audit Services in Projects, financed by Multi-Development Financial Institutions and/or any international organization financed.
   3. Availability of experienced staff with on donor-funded projects, audits conducted outside the home country, or to the specific institutions (e.g., IsDB, World Bank).
   4. Technical Proficiency
      1. • International Standards on Auditing (ISA): Candidates should be proficient in or certified under ISA to ensure alignment with global best practices.
      2. • Local Standards: Familiarity with national auditing standards is essential for regulatory compliance.
      3. Professional Certifications

* Preferred certifications include:
  + Chartered Accountant (CA),
  + Certified Public Accountant (CPA)
  + Certified Internal Auditor (CIA)
  + Additional relevant certifications (e.g., CISA) may be considered based on audit needs.
    1. Professional Experience
* Sector-Specific Experience: Relevant experience in sectors such as healthcare, pharmaceuticals, or public sector is an advantage.
* Audit Diversity: A strong record across financial, operational, and compliance audits, including work with both large and smaller entities, is desirable.

1. The attention of interested Consultants is drawn to 1.12.1 and 1.12.2 paragraphs of the Procurement Policy of the *Guidelines for the Procurement of Consultancy Services under Islamic Development Bank Project Financing,* April 2019, revised as of February 2023 (the “Procurement Guidelines”), setting forth IsDB’s policy on conflict of interest.
2. Consultants may associate with other firms to enhance their qualifications, but should indicate clearly whether the association is in the form of a joint venture and/or a sub-consultancy. In the case of a joint venture, all the partners in the joint venture shall be jointly and severally liable for the entire contract, if selected.
3. Auditing firm will be selected in accordance with the Least-Cost Selection (LCS) method through shortlisting firms among local audit firms as set out in the Procurement Guidelines.
4. Interested consultants may obtain further information at the address below during office hours **09:00 to 18:00 hours (local time).**
5. Expressions of interest in Turkmen/Russian or English (hard copy or electronic) must be delivered in a written form to the address below (in person, or by mail, or by e-mail) not later than **03:00 PM on 27 June 2025**.

Ministry of Health and Medical Industry of Turkmenistan

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