



**OFFICE OF THE AUDITOR GENERAL
SOLOMON ISLANDS**

REQUEST FOR EXPRESSIONS OF INTEREST

**For Consultant Services from Audit Firms for the
PROVISION OF EXTERNAL AUDIT SERVICES**

1. The Office of the Auditor General of the Solomon Islands (Office) is seeking consultancy services from Audit Firms for the provision of external audit services to entities that can be broadly categorized under the following tiers:

- i. **Tier One**

Financial statement audits of large entities reporting under the International Financial Reporting Standard (IFRS). At present we have a list of outsourced audits which fit within this category. Few are due to be tendered this year. We will be seeking to tender other IFRS audits in the future.

- ii. **Tier Two**

Financial statement audits of entities or projects reporting under International Public Sector Accounting Standards (IPSAS) cash. This is a growing portfolio for the Office as we bring all public projects within our remit. Projects currently include World Bank and ADB funded projects. In addition, we have some entity audits which report under IPSAS cash which we also expect to outsource in future.

Other categories of work which we may need assistance with are as follows;

- iii. **Tier Three**

Compliance audits. Compliance audits is an assurance engagement that examines whether public sector entities have complied with applicable laws, regulations, agreements and other establishes criteria, and it may also assess adherence to principles of sound public sector financial management and conduct of the public officials of projects implemented using donor or grant funding or systems and processes. This is a growth area for the office. We are looking for firms who can undertake these audits on our behalf.

iv. Tier Four

Performance audits. Performance audits are an independent, objective, and reliable examination of whether government undertakings, systems, operations, programmes, activities, or organizations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement. This is another growing area for the Office. We are looking for firms who may be able to partner with the Office for particular audits.

2. The Office will establish contracts for the financial statement audit of entities within tier one and two for a period of three years with the option of a further two years under the same terms and conditions. Compliance and performance audits contracts will be established for the purpose of the audit engagement only. Audit firms may express interest in submitting proposals for any or all tiers.
3. It is expected that the successful audit firm or firms will conduct the audits and attend relevant meetings with the Auditees and the Office in person in country.
4. The scope of the work will involve:
 - i. For financial statement audits the preparation of a recommended audit opinion to the Auditor-General on the financial statements for the Auditees along with all supporting audit working papers;
 - ii. For compliance audit and performance audits the preparation of a recommended audit report to the Auditor-General tailored to the specific scope of the audit requirements;
 - iii. All types of audits will require the preparation of a management letter raising matters of internal control and accounting treatment deficiencies.
5. The Office of the Auditor General now invites audit firms to express their interest in providing the services. Interested audit firms should express interest by submitting the following requirements with supporting documentary evidence (where needed) to demonstrate qualifications and previous experience in similar assignments in a similar context to the tier submitted for.
 - i. Clearly express the firm's methodology to undertake audits in line with International Accounting and Auditing Standards for the tiers for which you are expressing interest;
 - ii. Demonstrate how the audit methodology is maintained with evolving changes in Standards;
 - iii. Provide documentary evidence of the Firms auditing qualifications and quality (ISO) rating,
 - iv. Demonstrate the process used to ensure that appropriate audit quality standards are met;
 - v. Describe what training is provided to staff to maintain relevant accounting and auditing knowledge;
6. An audit firm will be selected in accordance with the procedures set out in the Public Financial Management (Procurement) Regulations 2021 and the Solomon Islands Government Procurement and Contract Administration Manual 2022.
7. If a firm is accepted to work with the Office for one of the Tiers, the Office will issue Requests for Proposals (RFPs) for subsequent specific audit tenders to assess the firms understanding of and experience relevant to the specific client.

8. Interested audit firms may obtain further information from the Office of the Auditor-General, via VMisi@oag.gov.sb or our website www.oag.gov.sb.
9. Expressions of Interest, including the information requested above must be emailed to VMisi@oag.gov.sb by 4pm Solomon time on 14th October 2026, and will remain valid for a period of at least twelve months.