

REQUEST FOR EXPRESSION OF INTEREST (EOI)

Assignment Title: Provision of External Statutory and Donor Compliance Audit Services

Reference Number: LHCB/FIN/AUDIT/2026/01

Issuing Organization: Lutheran Health Care Bangladesh Country Office

Date of Issuance: 07 September 2026

Submission Deadline: 15 September 2026

1. Background

Lutheran Health Care Bangladesh (LHCB), an international non-governmental organization working for development and humanitarian response with special focus on health and community development for over 30 years in southern part of Bangladesh, invites Expressions of Interest from qualified and experienced Chartered Accountant/Audit Firms for empanelment to conduct external audits of organization and donor-funded project.

As LHCB manages funds from international donors and development partners, firms interested must have proven experience auditing INGOs/NGOs, donor-funded projects, foreign grants, and regulatory compliance in Bangladesh. Since this process is competitive participation in the process does not confirm any kind of assignments or awards. Our country program is funded by various international institutional donors. We invite eligible, qualified, and ICAB-registered Chartered Accountancy firms in Bangladesh to submit their Expression of Interest (EOI) to conduct the statutory and donor compliance audit.

2. Scope of Work

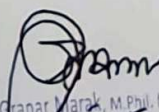
The selected audit firm will perform the following core services in accordance with International Standards on Auditing (ISA) as adopted in Bangladesh (BSA/BCOA/BFRS/):

- **Statutory Audit:** Audit the consolidated financial statements of the Bangladesh Country Office to ensure compliance with the Foreign Donations (Voluntary Activities) Regulation Act, 2016 and NGOAB guidelines.
- **Project/Donor Audits:** Audit specific donor-funded projects to verify that expenditures align with individual grant agreements and project approvals (FD-6 / FD-7 / FC-1 forms approved by the NGOAB).
- **Tax and VAT Compliance:** Review and verify that statutory deductions (TDS and VDS) have been properly withheld and deposited into the Government Treasury using the automated Challan (A-Challan) system in compliance with the Income Tax Act, 2023 and Value Added Tax and Supplementary Duty Act, 2012.
- **Deliverables:** Issue an Independent Auditor's Report, a certified financial statement for NGOAB submission, and a detailed Management Letter on internal control systems.

3. Minimum Eligibility and Qualification Criteria

Prospective audit firms must meet the following Bangladesh-specific compliance criteria:

- **ICAB Registration:** Must be a valid, practicing Chartered Accountancy firm registered with the Institute of Chartered Accountants of Bangladesh (ICAB).
- **NGOAB Enlistment:** The firm must be on the approved panel/list of audit firms recognized by the NGO Affairs Bureau (NGOAB) to audit foreign-funded NGOs.


LHCB Dr. Granar Marak, M.Phil. (Government & Politics), Ph.D.,
Executive Director
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- **Legal Credentials:** Up-to-date Trade License, valid Tax Identification Number (TIN), VAT Registration Certificate (BIN), and a current Tax Clearance Certificate.
- **Firm Experience:** Minimum of five (5) years of experience auditing reputable INGOs/NGOs in Bangladesh, with a thorough understanding of FD-4 certification and NGOAB financial reporting requirements.
- **Document Verification System (DVS):** The firm must have the capacity to generate the mandatory ICAB DVS tracking code for the audited financial statements.

4. Submission Requirements

Interested firms must submit their expression of interest containing the following documents:

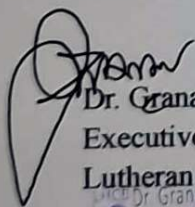
1. **Cover Letter:** Signed by an authorized partner of the firm.
2. **Firm Profile:** Outlining history, partner strength, and core capabilities.
3. **Legal Documentation:** Copies of ICAB Firm Registration, NGOAB enlistment proof, TIN, BIN, and updated Trade License.
4. **Relevant Experience Tracker:** A list of at least three (3) active or completed INGO/NGO audit assignments within the last three years, including verifiable client references.
5. **Key Personnel CVs:** Resumes of the proposed Engagement Partner and Audit Manager highlighting their experience with NGOAB regulations and international donor guidelines.
6. Financial and a dummy audit proposal mentioning complete process and procedures of auditing.

5. Mode of Submission

Responses must be submitted by post to the address below, with the subject line: "EOI for External Audit Services- Lutheran Health Care Bangladesh".

Mailing Address: Lutheran Health Care Bangladesh, House No. 695, Road No. 11, Adabor, Dhaka-1207

Approved By-



Dr. Granar Marak, M.Phil., Ph.D.,
Executive Director

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