Request for Expression for Interest
(REOI)

COUNTRY: Republic of Lebanon
PROJECT NAME: Fiscal Management Project FMP (P181155)
CONSULTING SERVICES: External Audit of the Project Financial Statements of the Fiscal Management Project

The Ministry of Finance (MOF), through the Project Coordination Unit (PCU), is implementing the "Fiscal Management Project" (P181155), financed through a loan from the International Bank for Reconstruction and Development (IBRD Loan No. 96440), grant from the Lebanon Financing Facility administered by the World Bank (Grant No. TF C3381), and the Additional Financing Grant (TF D2231). MOF intends to apply part of the proceeds of the loan and the grants to payments under a contract to be signed with a Firm for the following service:

External Audit of the Project Financial Statements of the Fiscal Management Project (FMP)

The services include carrying out the audit of the FMP Project Financial Statements, in accordance with International Standards on Auditing (ISA) and the World Bank's requirements and regulations, over the following periods:

- Grant (TF C3381): October 15, 2024 – May 31, 2026 (audited PFS due September 30, 2026);
- Loan (IBRD 96440) – Period 1: February 27, 2026 – December 31, 2026 (due June 30, 2027);
- Loan (IBRD 96440) – Period 2: January 1, 2027 – December 31, 2027 (due June 30, 2028);
- Loan (IBRD 96440) – Period 3: January 1, 2028 – December 31, 2028, plus the four-month grace period (due June 30, 2029).
- Grant (TF D2231) Additional Financing effectiveness September 18, 2026 -l March 31, 2027 (due September 30, 2027).

For each period, the Auditor will deliver an Audit Report with a professional opinion on the Project Financial Statements and a Management Letter, in accordance with the Terms of Reference.
Consulting firms will be selected in accordance with the procedures set out in the World Bank's Procurement Regulations for IPF Borrowers (September 2025) or any other edition that is in force during implementation of this activity. The selection method will be Least-Cost Selection (LCS). The Firm will be contracted by MOF under the FMP project. Interested Firms shall express their interest in the form of a letter including the following information: (a) a brief description of the firm, indicating size (number of employees), quality and certifications of staff (CPA, CA, ACCA or equivalent), sectors of activity, registration as certified public accountants with the appropriate professional body in Lebanon, and the firm's system of quality assurance in accordance with international standards; and (b) a brief list of similar assignments over the last ten years, including in particular the audit of projects financed by the World Bank or other donors (public-sector experience preferred). The information should clearly indicate a narrative description of each assignment and the contact details of the client. The attention of interested Firms is drawn to Section III, paragraphs 3.14, 3.16 and 3.17 of the Procurement Regulations, setting forth the World Bank's policy on conflict of interest.
The Ministry of Finance expects to short-list, for the assignment, a maximum of eight firms. Only those short-listed firms will receive the Request for Proposals (RFP) with detailed Terms of Reference and be invited to submit technical and financial proposals.
The RFP is expected to be issued in December 2026. Interested eligible Consultants for the assignment may obtain further information from FMP at the address given below. The deadline for submission of the Expressions of Interest **is November 26, 2026 @ 15:00 hrs.** - Beirut Time.

Ministry of Finance
Riad el Solh – 1st floor, Beirut, Lebanon
Att.: Mr. Amer Syagha – Procurement Specialist
e-mail: amers@finance.gov.lb

Official Use Only