



Invitation to tender

Provision of external audit services

1. Introduction

International Planned Parenthood Federation (IPPF) issues this invitation to tender (ITT) with the intention of appointing a contract for the provision of external audit services, to IPPF for the financial years ending 31 December 2021 to 31 December 2023.

International Planned Parenthood Federation (IPPF) is a locally owned, globally connected civil society movement that provides health services and champions sexual and reproductive rights for all, especially the under-served. IPPF's Member Associations deliver sexual and reproductive health services to millions of women each year, and the Federation aims to provide technical leadership to the wider SRHR community based on global expertise.

IPPF is a registered charity, incorporated in 1977 under a UK Act of Parliament (The International Planned Parenthood Federation Act 1977).

IPPF is a federation of 118 Member Associations working in 129 countries with an active presence in a further 13 countries. The IPPF Secretariat comprises the central secretariat office in London and six regional secretariat offices (Brussels, Nairobi, Addis, Tunis, Delhi, Kuala Lumpur, Fiji, Colombia / Trinidad). It receives unrestricted funding mostly from government grants and restricted funding from governments, multilaterals and other donors.

IPPF consolidates the results of its three subsidiaries: IPPF Worldwide Inc (which is a not-for-profit organisation in the US), IPPF Africa Region and IPPF Europe Network.

The services for which the bidder is invited to tender cover the all the offices of IPPF.

IPPF wishes to establish a long term relationship and, that is why the tender will cover a three year period.

(a) Key dates

The invitation process will be as follows.

Event	Date
Float open tender and send specific emails	20 th August 2021
Opportunity to discuss the tender with Financial Controller	w/c 29 August 2021
Submission of tender document	15 September 2021
Internal evaluation of tender document and shortlisting	20 th September 2021
Presentation to the Audit committee	05 October 2021
Final internal evaluation and decision	15 October 2021
Appointment commences	16 th October 2021

(b) Delivery of tender

One electronic copy of the Tender must be submitted via e-mail to the following two electronic addresses: vanand@ippf.org (Varun Anand) and jdisborough@ippf.org (Jane Disborough).

Final tender submissions must be delivered no later than 5 p.m. UK time on 20 September 2021. Under no circumstances will any submissions be accepted after this time.

August 2021

International Planned Parenthood Federation

Clarification questions regarding the tender documents or process must be made in writing by email to Jane Disborough (Financial Controller) at jdisborough@ippf.org.

Clarification questions will be responded to within 3 working days. All clarification questions and responses will be anonymised and compiled into a single file and shared with all bidders on a timely basis.

Shortlisted firms will be invited to attend a meeting of IPPF's Finance, Audit and Risk Committee and provide a 30 minute overview of their tender - as well as providing any clarifications to IPPF as required - before a final decision is made.

(c) IPPF vision, mission and core values

In submitting your tender document, please be aware of IPPF's vision, mission and core values which can be found in the Strategic Framework document:

https://www.ippf.org/sites/default/files/ippf_strategicframework.pdf

In particular we advocate for, and support the right of a woman to choose to terminate her pregnancy legally and safely.

(d) Discretion to award

IPPF does not undertake to accept the lowest tender, or part, or all of any tender, even if all the specific user requirements stated in the invitation to tender are met. IPPF reserves the right to reject any part, or all of any tender or tenders at its sole discretion as well as the right to annul the process and not award any contract.

(e) Evaluation criteria

IPPF's objectives for this tender process are to secure a high quality provider of external audit services that can demonstrate a clear understanding of IPPF, whilst achieving excellent value for money.

Your response to our requirement will be evaluated under the following headings based on a percentage split between the quality aspects to your tender and the pricing thereof:

Evaluation area	
1. Quality of team staff (to be deployed)	25%
2. Technical competency and experience in the charity sector	10%
3. Overall audit approach (specifically presenting how multi-location audit could easily be managed within tight deadlines)	10%
4. Experience in successfully managing multi-site international non-governmental organization (NGO) audits for a UK based charity	25%
5. Added value	10%
6. Fees	20%

The bidder questionnaire provided in **Annex A** provides more detailed requirements under these headings.

(f) Outcome of tender

Following the evaluation, when a decision has been made, the successful bidder will be informed in writing. Given other commitments IPPF will not go back to all unsuccessful bidders.

2. Scope of Work

(a) Background

IPPF is seeking an external audit partner with experience of working with international organizations and responding to the challenges of finance and control in the international aid industry. The operations based in Nairobi and Brussels are separate legal entities and will require statutory audits and sign off of the audit trail between the final statutory accounts and the consolidation pack for UK GAAP purposes. To ensure this is achieved, IPPF is seeking to work with an international firm with good international coverage and experience in the international NGO sector. Demonstration of successfully coordinating multi-site audits across international jurisdictions whilst ensuring adherence to reporting deadlines is essential.

Audit Requirements

IPPF requires external audit services for all secretariat office locations. All of the Regional Offices (other than the two subsidiaries) act as branches of IPPF and therefore fall under the term 'branches' in accordance with FRS 2 Accounting for Subsidiary undertakings. The offices are located as follows:

- London office.
- Arab World Regional Office, Tunis, Tunisia.
- South Asia Regional Office, New Delhi, India.
- East and South East Asia and Oceania Regional Office, Kuala Lumpur Malaysia and Sub-Regional office in Fiji.
- Americas and Caribbean Regional Office, Bogota, Colombia and Port of Spain, Trinidad & Tobago (very small operations, not yet fully registered, accounts being maintained in London books)
- Africa Regional Office, Nairobi, Kenya – separate legal entity and Addis Ababa (not a separate entity)
- European Network, Brussels, Belgium – separate legal entity

In addition IPPF has a dormant trading subsidiary ICON (company number 03871300).

(b) Requirements of proposal

Tenders should cover the following points:

- Completion of the bidder questionnaire provided in **Annex A**, and the fee template in **Annex B**.
- Any additional information that is specifically relevant for IPPF consideration in evaluation of this tender.

The tender document should be no longer than ten pages.

3. IPPF Background

(a) Organization

IPPF operates as a unified Secretariat with offices in London and six regions: Africa (Nairobi, Kenya), Arab World (Tunis, Tunisia), Europe (Brussels, Belgium), South Asia (New Delhi, India),

East, South East Asia and Oceania (Kuala Lumpur, Malaysia) and Americas and Caribbean (Columbia and Trinidad). The Director General is based in the London office and the six Regional Directors report to the Director General.

IPPF's governance structure was reformed in 2020. The highest authority of the new governance structure is a General Assembly of IPPF Member Associations, which convenes once every three years. A Board of Trustees governs the IPPF Secretariat and provides leadership for the Federation.

Reporting to the Board of Trustees, the Finance, Audit and Risk Committee monitors IPPF's financial performance, ensuring the financial integrity of the organisation, oversees risk management, ensuring effective internal control systems are in place and recommends the appointment of the external and internal auditors, reviewing their work and ensuring timely and appropriate responses to audit findings and recommendations.

The financial statements for the year ended 31st December 2020 can be found here:

[Financial Statements 2020 | IPPF](#)

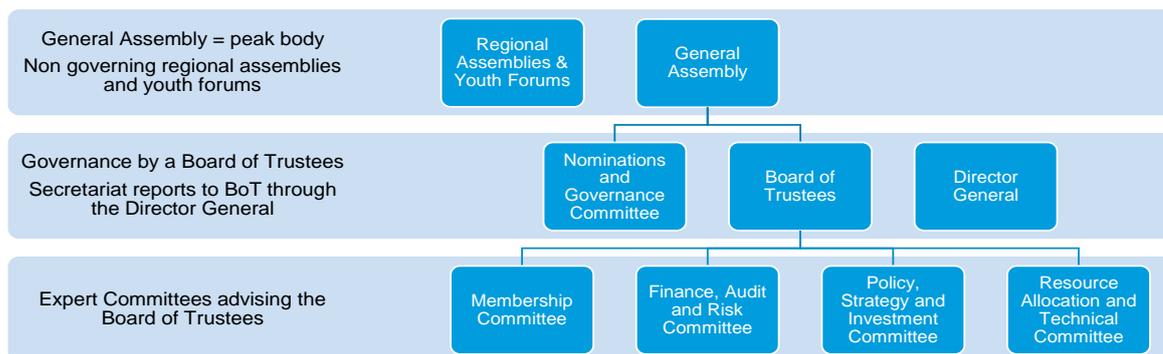
Background information on IPPF operations can be found here:

[2020 Annual Performance Report | IPPF](#)

(b) Governance

IPPF is a Member Association-led governance structure that is accountable to the membership and the people IPPF serves. The global governance structure comprises:

- **General Assembly:** The highest decision-making authority of IPPF is the General Assembly that has the mandate to review and approve IPPF's strategic direction, appoint members of a Nominations and Governance Committee (NGC), and confirm the slate of candidates the NGC proposes to be on the Board of Trustees (BOT), among other responsibilities.
- **Nomination and Governance Committee:** Under IPPF's new regulations, the Nominations and Governance Committee has the mandate to recruit and evaluate the performance of members of the Board of Trustees and the Board committees. Reporting to the General Assembly, the NGC is a seven-person committee that has majority Member Association members, at least half of whom must be women and at least 20% of whom must be youth under 25.
- **Board of Trustees:** The Board of Trustees has 15 members, including nine Member Association volunteers and six external trustees and maintains IPPF's commitment to 20% representation of youth, 50% representation of women, geographical diversity, and representation of vulnerable or at-risk populations.
- **Board Committees:** Four Standing Committees support the governance function of the BOT: Membership; Finance, Audit and Risk; Policy, Strategy and Investment; and Resource Allocation Technical Committees. Each of these committees has a majority of members from Member Associations and includes non-Trustee members.
- **Regional Forums and Regional Youth Forums:** Regional Forums are knowledge and learning exchange platforms that will be preceded by Regional Youth Forums.



(c) Strategy, Vision, Mission & Core Values

Please see IPPF's "Strategic Framework" which can be found here:

https://www.ippf.org/sites/default/files/ippf_strategicframework.pdf

(d) Regional Contacts (only for the subsidiaries)

Africa Region: Aissata Tounkara - atounkara@ippfaro.org
 European Network: Luisa Tantucci - ltantucci@ippf.org

Annex A: Bidder questionnaire

The following points should be addressed in the tender

a) Background

Key facts about the accountancy firm, including the nature of its presence in IPPF's regional locations.

b) Charity focus

The number of partners and staff in the division which deals with charity clients by location. Please include your views on the key issues facing charities – in general, accounting, taxation, legal and governance.

c) Cultural fit

IPPF is seeking an external auditor that understands and sympathises with its purpose, values and vision.

d) Audit approach

An outline of your audit strategy, including how you approach auditing key risks and where you would focus your substantive testing. Please highlight how your experience of dealing with an international charity/organisation will impact on the audit approach. As part of the overall approach, highlight how the firm will ensure that timelines are met.

e) The accountancy firm's involvement in charity issues

IPPF is seeking auditors that specialise in the charity sector and have a strong portfolio of international charity clients. We expect our auditors to be aware of and actively leading developments in the sector and advising on best practice.

f) Charity audit clients

List of charity audit clients and two references from clients audited by the firm in the top 100 charities.

g) Areas where you can add value to IPPF

IPPF expects its professional advisers to be proactive in the relationship, sharing experience, knowledge and ideas so that the audit adds value in addition to meeting statutory requirements.

h) Fee proposal

Fee proposal, including:

- the basis for future increases
- the cost of specialist advice
- the mechanism for resolving fees in the event of an audit over-run
- the level of advice and advisory services which we can expect without additional charge.

IPPF would like to see a focus on reducing the overall cost of external audit services to the charity while at the same time maintaining /enhancing value.

i) Timetable

The timings of your audit plan bearing in mind our December year-end and the requirement to sign off financial statements at the Audit Committee in late April 22.

j) Staffing

Please provide an overview of the audit team structure and details of the Engagement Partner, Audit Manager and staff to be allocated to IPPF. Include details of contacts in each audit location and other specialist staff.

The external auditor is expected to appoint a suitably skilled and experienced team to carry out the audit programme and to ensure a level of stability and consistency within the team throughout the term of the working relationship.

Please note that the fee template and schedule of all other fees should be an exhaustive list of the fees to be applied including all expenses associated with the audit (unless the fee relates to additional service provision that is not covered by this invitation to tender).

Annex B: Fee and Time template

As part of the Tender please provide a fee breakdown by office in the following format.

Template 1: Please complete in US\$. Please also make clear whether billing will be based on the local currency or US\$ figure. In case of local currency, the equivalent US\$ value must also be provided.

Location	London	Brussels	Colombia / Trinidad	Kuala Lumpur/ Fiji	Nairobi/ Addis	Tunis	Delhi	Total
Total Fee (A)								
VAT chargeable (B)								
Total (A+B)								

Template 2: Time commitment (approximate)

Kindly do provide break up of estimated time commitment from each type of resources required to complete the audit in a timely manner.

Location	London	Brussels	Colombia / Trinidad	Kuala Lumpur	Nairobi	Tunis	Delhi	Total
Partner								
Manager								
Other								
Total								

Subject to performance it is expected that the initial term of the contract will be three years. A fixed fee contract would be preferred and as part of the tender a description of the proposed mechanic for fee increases should be included. In addition clarity should be given on how fee over-runs are agreed and charged.