

Request for Proposal for the Audit of SPRINT-IV Programme

Organisation Background

International Planned Parenthood Federation (IPPF) is a global healthcare provider and a leading advocate of sexual and reproductive health and rights (SRHR) for all. Led by a courageous and determined group of women, IPPF was founded in 1952 at the Third International Planned Parenthood Conference. Today, we are a movement of 150 Member Associations and Collaborative Partners with a presence in over 146 countries.

Our work is wide-ranging, including comprehensive sex education, provision of contraceptive, safe abortion, and maternal care and responding to humanitarian crises. We pride ourselves on being local through our members and global through our network. At the heart of our mission is the provision of – and advocacy in support of – integrated healthcare to anyone who needs it regardless of race, gender, sex, income, and crucially no matter how remote. Volunteerism is central to our healthcare delivery. It underpins the vital work of our members and their teams, whether through community outreach and distribution of contraceptive care or the regional Youth Action Movements championing change.

Programme Overview

The overall goal of the **Sexual and Reproductive Health Program in Crisis and Post-Crisis Settings (SPRINT IV)** programme was to improve access to lifesaving and reproductive health services and rights for people affected by crises in all their diversity, achieved through four program outcome areas; **Outcome 1: Enabling environment (Advocacy and Policy)**, **Outcome 2: Preparedness**, **Outcome 3: Emergency Response** and **Outcome 4: Recovery**.

The SPRINT IV programme was funded by the Department of Foreign Affairs and Trade (DFAT), Government of Australia and implemented by IPPF and its 14 Member Associations countries in Asia and Pacific region for a period of three years commencing April-2022 and ending on 31st December 2024. The overall budget of the SPRINT IV programme was AUD 12.6M with a budget allocation of an approximate 50:50 ratio between the IPPF secretariat and IPPF 14 Member Associations implementing partners namely: Indonesia, Philippines, Myanmar/Thailand, India, Nepal, Sri Lanka, Maldives, Pakistan, and a further 6 Pacific islands and territories: Fiji, Papua New Guinea, Tonga, Vanuatu, Solomon Islands and Samoa. Outcome 3 Emergency response is mostly dedicated to MA grant for delivery of SRH services when a crisis occurs. The 14 MAs also receive an annual grant to conduct activities to address the Outcome 1, 2 and 4.

Audit Firm

Qualified audit firms are invited to submit their combined technical and financial proposals for the audit of SPRINT IV programme.

Scope of the Audit

Subject Matter: The financial report of the SPRINT IV project for the period 1 April 2022 to 31 December 2024 prepared by IPPF for submission to DFAT. Hereinafter referred to as “Financial Statements”.

Audit: The auditors must conduct an audit in accordance with International Standards on Auditing (ISA 800 / 805 (Revised)) issued by the International and Assurance Standards Board on RESPOND Project’s financial statements. Those standards require that the auditors plan and perform the Audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The audit shall be conducted to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including assessing the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the Auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of the entity's internal control. Audits also include evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management and evaluating the overall presentation of the financial statements.

Mode of Audit

Entire audit will be conducted remotely for IPPF Secretariat. IPPF New Delhi office will coordinate the audit.

Audit Deliverables

The Auditors will submit the audit reports in English with PDF formats as under.

Audit Opinion

Audit opinion can be unqualified, qualified, adverse, or a disclaimer of opinion and should be formulated under the format of the Independent Auditor's Report for a Financial Audit suggested under the International Standards on Auditing issued by the International and Assurance Standards Board.

Management Letter

The Management Letter shall cover at least:

- the results of the audits performed, in terms of number and details of entities covered, audit coverage in terms of amount audited compared to the reported expenses, conclusions and costs disallowed,

- the nature, amount, and recurrence of the findings, their consequences and the costs categories affected due to the same.
- whether any serious irregularity or fraud has been discovered;
- whether any control gaps and risks identified, implications of the same and recommendations for improvement thereof;

The reports mentioned above should be prepared by the Auditor and submitted to IPPF in draft and final form as detailed below:

Draft reports: The Auditor must submit draft reports (audit opinion and management letter) to IPPF before issuing the final reports to validate the audit findings (i.e., to sort out potential risks, misunderstandings, additional information/documents to be provided, etc). Draft reports shall be submitted no later than 5 days after the end of fieldwork.

Final reports: It will have the same details as the draft report after removing resolved issues or findings and incorporating any comments received from the concerned parties on the draft report. The final report shall be provided latest within 3 days after the receipt of the comments on the draft report. The final report must be provided along with the invoice for the engagement.

Audit Proposal:

The tenderer (audit firm) will submit a detailed audit proposal covering the following:

- Audit Firm’s details including details of partners, no. of qualified staff, etc.,
- Location (City and Country) of the audit firm that will lead the engagement and sign the audit report,
- Citations of similar experience of executing project audits and not-for-profit sector audits,
- Approach and methodology for the audit of RESPOND programme,
- Anticipated risks / challenges and mitigation for successful completion of the audit,
- Audit Team Composition and CVs of key team members (Refer Section “Auditor Qualification”),
- At least two client references (email ids and phone numbers) for whom similar audits have been conducted,
- Scanned copy of the evidence of the firm being registered with the accounting body in the Country of its incorporation,
- A declaration by the proposed audit partner that the firm or any of its partners are not debarred from signing of audit opinions,
- Financial proposal in US Dollars along with estimated budget for out-of-pocket expenses and taxes.
- The financial proposal must include details of the entire team with expected time input of each team member along with their cost.

The length of the proposal including CVs, financial proposal, and other attachments must not exceed 30 pages (A4 sheets).

The audit proposal must be submitted through email to deepak@ippf.org by 5:00pm GMT on 15th December 2024. Any proposal received after this date/time would not be considered. The subject of the email should clearly mention “**Audit Proposal for SPRINT IV Programme**”.

The proposal must be submitted as a pdf document without any password protection in the email. Only one proposal must be submitted by an audit firm. If more than one proposal is received from the same firm, the one received later, but within the stipulated deadline for submission of the proposals, will be considered as final.

IPPF is entitled to reject one or all proposals. Only the shortlisted firm(s) will be invited for discussion and may be asked upon to make a presentation. Upon evaluation of the proposals and finalisation of the audit firm, a contract will be signed to engage the audit firm.

Audit Timelines

IPPF is expected to submit the financial statements along with the audit report to the donor as per its contractual obligations. Therefore, the audit should be started and completed within the following timelines:

Audit kick-off meeting:	No later than 3 rd February 2025
Final Report submission:	No later than 25 th February 2025

Invoices and Payments

The invoice for the audit fee and any agreed upon out-of-pocket expenses will be raised after completion of the audit. This engagement will be a fixed fee contract.