



**International Planned Parenthood Federation**

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## Call for Proposal for the Audit of China Restricted Funds 2024 and 2025 Projects

### 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 in Bombay, India. Today, we are a movement of 100+ locally led Member Associations and Collaborative Partners with a presence in about 150 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 Background

In 1981, the Government of China started its financial support to IPPF for its work to develop and promote family planning and sexual and reproductive health and rights (SRHR) all over the world. In 2013, the Government of China asked the China Family Planning Association (CFPA) to make the donation on its behalf.

In 2024 and 2025, IPPF received annual grants of US\$ 712,596 and US\$ 821,765.75, respectively, from the Government of China as restricted funding through CFPA.

### Audit Firm

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

### Scope of the Audit

**Subject Matter:** The financial reports of the China Restricted Fund projects for the periods 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024 and 1<sup>st</sup> January 2025 to 31<sup>st</sup> December 2025, prepared by IPPF for submission to the CFPA.

Financial and Programme reports, together with audit reports, should be submitted in both English and Chinese by mid of June 2026. However, the final signed audit reports in English need to be submitted by the auditor to IPPF by end of May 2026.

**Audit:** The auditor must conduct an audit in accordance with International Standards on Auditing (ISA 800 / 805 (Revised) issued by the International and Assurance Standards Board on China Restricted Fund Projects. Those standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial reports are free from material misstatement.

The audit shall be conducted to obtain evidence about the amounts and disclosures in the financial reports. The procedures selected depend on the auditors' judgment, including assessing the risks of material misstatement of the financial reports, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the entity's preparation and fair presentation of the financial reports 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. Audit also includes 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 reports.

#### **Mode of Audit**

Entire audit will be conducted remotely for IPPF Secretariat.

#### **Audit Deliverables**

The auditor 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,
- 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 15 pages (A4 sheets).

The audit proposal must be submitted through email to [psingari@ippf.org](mailto:psingari@ippf.org) by 5:00pm GMT on 17<sup>th</sup> April 2026. Any proposal received after this date/time would not be considered. The subject of the email should clearly mention "**Audit Proposal for China Restricted Fund Projects**".

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 proposals. Only the shortlisted audit 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 and programme reports 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 23 <sup>rd</sup> April 2026
Audit and audit report preparation:	No later than 29 <sup>th</sup> April 2026
Draft audit report submission:	No later than 20 <sup>th</sup> May 2026
Final Report Submission:	No later than 31 <sup>st</sup> May 2026

### **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.