**Terms of Reference**

**Auditors & Fraud Investigation Auditors/ Individual Consultant Roster**

Date: April 7, 2025

**Requirement**

International Planned Parenthood Federation (IPPF) is looking to contract with experienced audit and/or fraud investigation consultants located and working in the East and Southeast Asia region to support our activities in our regional office.

Please note, this is not open to audit organizations; this is a request for individual consultants only.

Successful consultants will be included on the IPPF roster for an initial period of three years, with the option to extend depending on performance and availability. Consultants on the roster will not be guaranteed work or payment but will be given the first opportunity to bid for specific pieces of work.

Applications should address the requirements detailed in this Terms of Reference and include all the information/documents requested in the How to Apply section below.

**Background to IPPF**

IPPF is a global service provider and a leader advocate of sexual and reproductive health and rights (SRHR) for all. IPPF provides SRHR services in over 150 countries. It also seeks to influence governments and other key decision-making bodies, and advocate for policy and legislative changes that support or defend SRHR. IPPF also conducts a range of education, awareness and empowerment program that supports its key mandate of SRHR for all.

The work of IPPF is overseen by its Board of Trustees and is structured through the IPPF Secretariat comprising a London office and six Regional Offices working out of five locations:

* Africa (Kenya)
* Arab World (Tunisia)
* East and Southeast Asia and Oceania (Malaysia)
* European Network (Belgium)
* South Asia (India)
* Americas and the Caribbean (Mexico)

This advert seeks to contract with consultants to support our activities in East and Southeast Asia

Each Regional Office oversees, promotes, and distributes core funds to its linked Member Associations (MAs) in the region. These are our partners who implement critical lifesaving SRHR work. It is these Mas who would be subject to periodic audits and, where appropriate, fraud investigations.

**Work to be Completed**

The overall objective of the successful auditors and fraud examiners will be to:

* Evaluate risk management, internal controls in all relevant key operational areas, including governance mechanism of the IPPF MAs.
* Conduct fraud investigations into reported incidences of financial wrongdoing.
* Provide on-the-job capacity building to auditees in the areas of risk management, fraud prevention, operational controls, and financial management.

A: Audit

Consultants conducting audits will be provided with a work program with the objective of completing fieldwork and preparing draft reports on the following:

* Assessments of adequacy of the MA’s governance, including financial monitoring, sustainability, and statutory compliance.
* Assessment of the adequacy of the MA’s financial control procedures.
* Assessment of the completeness of the MA’s supporting documentation for financial transactions.
* Ensuring that the accounting system is sufficient to allow the MA to report accurate figures and that there is a reasonable audit trail between source records, the accounting system and the reports produced.
* Assessment of the MA’s procurement and supply management systems and ensure that an open and competitive selection process is in place for quality and timely procurement.
* Assessment of the MA’s cash management and handling policies and control systems and ensure that reconciliations are performed systematically.
* Examining the adequacy of the human resources, information technology and security systems at the MA.

On the completion of each assignment an audit report will be produced outlining the specific findings, implications, and recommendations for improvement in each area tested.

Each assignment is expected to take a maximum duration of 14 days.

B: Fraud Investigations

Consultants conducting fraud investigation reviews will perform facts-based reviews at the request of IPPF in response to allegations received by IPPF and/or other concerns of potential financial wrongdoing. Such concerns and allegations will be assessed against, and specific scope of work and investigation plan developed and agreed with IPPF.

A draft report must then be prepared. These should outline the allegations and evidence of wrongdoing against the allegations, the perpetrators involved, quantify financial losses (where possible), and identify control weaknesses that enabled the fraud with recommendations for improving said controls

Each assignment is expected to take a maximum duration of 21 days.

**In Scope Countries**

Work may be undertaken in any of the countries where our East and Southeast Asia Regional Office implements projects. This includes, but is not limited to, the following:

* Australia
* China
* Hong Kong
* Indonesia
* Korea, Republic of Korea (South Korea)
* Laos
* Malaysia
* Mongolia
* New Zealand
* Philippines
* Thailand
* Vietnam

**Experience and Qualifications**

The successful applicants should

* Be able to communicate clearly and effectively both orally and in writing in English.
* Have a recognized professional qualification (for example, ACCA, ACA, IIA, CIPFA)
* Have extensive knowledge and experience of at least ten (10) years of working in the areas of internal and fraud investigations
* Have experience of audit procedures, including planning tests and sampling methods involved in conducting audits
* Be able to gather, analyze and evaluate facts and to prepare and present concise oral and written reports
* Be able to work unsupervised
* Experience working with not-for-profit organizations/ International Non-Governmental Organizations (NGO) is highly desirable.

**How to Apply**

Interested parties must submit a soft copy of their application by email to vsadler@ippf.org. The deadline for submissions is 30 April 2025 by 23.59hrs GMT.

Those interested should provide the information below demonstrating their capabilities and indicating availability:

* Evidence of working with not-for-profit organizations/ International Non-Governmental Organizations (NGO), to include names and contacts of key persons to authenticate claim.
* Summary statement indicating core competences of the individual or expertise of firm; (max three pages)
* List, with brief description, of similar assignments successfully completed in the last three (3) consecutive years; (max three pages)
* Names and contact details of at least three (3) clients in respect of similar projects delivered in the last 3 years for reference checking purposes.
* CV indicating key qualifications and expertise should be provided for all proposed consultants; (Max 3 pages long); and
* Price quote i.e., indicating daily rates and other anticipated costs if any.