REQUEST FOR PROPOSALS

**AUDITING SERVICES**

|  |  |
| --- | --- |
| **Requester:** | **World Wide Fund for Nature – Vietnam**  **(WWF-Viet Nam)** |
| **Name of Package:** | **Conducting audits of the financial reports of four (4) projects implemented by WWF-Viet Nam during the financial year** |
| **Bid reference number:** | **FY26-0152** |
| **Submission Deadline:** | **Friday, August 22, 2025, 17:00 (ICT)** |

Issued on: 15th August 2025

Table of Contents

[PART I – TERM OF REFERENCE 3](#_Toc206080653)

[I. Introduction 3](#_Toc206080654)

[II. Objectives and Scope of the Audit 3](#_Toc206080655)

[III. Reporting Requirements and Deliverables 3](#_Toc206080656)

[IV. Qualifications of the Auditor 4](#_Toc206080657)

[V. Documentation and Support from WWF-Viet Nam 4](#_Toc206080658)

[VI. Annexes 4](#_Toc206080659)

[ANNEX 1 - AUDIT TOR-SIDA-500506 VFD 2025 5](#_Toc206080660)

[ANNEX 2 – AUDIT TOR- INDITEX 11](#_Toc206080661)

[ANNEX 3- AUDIT TOR - TVA CY25 13](#_Toc206080662)

[ANNEX 4 - AUDIT TOR - LTC2 JUNE 2025 15](#_Toc206080663)

[PART II – INSTRUCTION TO BIDDERS 21](#_Toc206080664)

[Chapter I – Request for proposal 21](#_Toc206080665)

[I. Content of Request for proposal 21](#_Toc206080666)

[II. Language 21](#_Toc206080667)

[III. Proposal contents and time life 21](#_Toc206080668)

[IV. Detail of submission: 21](#_Toc206080669)

[V. Deadline for submission 22](#_Toc206080670)

[VI. Late submission 22](#_Toc206080671)

[VII. Conditions for the evaluation 22](#_Toc206080672)

[VIII. Selection criteria and scoring 23](#_Toc206080673)

[IX. Currency: 24](#_Toc206080674)

[X. Taxes: 24](#_Toc206080675)

[XI. Validity period of proposal 24](#_Toc206080676)

[Chapter II – Form 25](#_Toc206080677)

[FORM-1 - PROPOSAL SUBMISSION FORM 26](#_Toc206080678)

[FORM-2 – TEAM COMPOSITION, TASK ASSIGNMENTS AND SUMMARY OF CV INFORMATION 27](#_Toc206080679)

[FORM-3 – CURRICULUM VITAE (CV) FOR PROPOSED KEY EXPERTS 28](#_Toc206080680)

[FORM-4 – STATEMENT OF AVAILABILITY 30](#_Toc206080681)

[FORM-5 - TECHNICAL AND FINANCIAL PROPOSALS 31](#_Toc206080682)

[WWF's cost norm for reference: 37](#_Toc206080683)

# PART I – TERM OF REFERENCE

**For the Audit of Projects Implemented by WWF-Viet Nam**

## **I. Introduction**

WWF-Viet Nam (hereinafter referred to as the "Implementing Partner") seeks to engage the services of an independent and qualified audit firm to conduct audits of the financial reports of several projects implemented during the financial year, in accordance with the agreements signed with relevant donors. These projects vary in thematic focus and are funded by different partners both within and outside the WWF Network. WWF-Viet Nam serves as the official implementing partner for all the projects included in this assignment.

The audits shall be carried out in accordance with International Standards on Auditing (ISA), specifically ISA 800 or ISA 805, depending on donor requirements. In addition, the auditor may be requested to carry out agreed-upon procedures in accordance with International Standard on Related Services (ISRS) 4400, to verify compliance with specific financial terms outlined in donor agreements or guidance.

This Terms of Reference (ToR) provides a general framework for audit activities, ensuring consistency under a unified set of professional standards. Due to differences in timelines, funding sources, budgets, and technical requirements, the specific audit scope, procedures, periods, and reporting timelines for each project shall be detailed in their respective annexes.

## **II. Objectives and Scope of the Audit**

The overall objective of the audit is to provide an independent auditor’s opinion on the financial statements of each project, confirming that the reports fairly, accurately, and completely reflect the financial activities carried out within the approved budget. The auditor is also expected to verify that the use of donor funds complies with the terms and conditions stipulated in the signed grant agreements between WWF-Viet Nam and the respective donors.

The scope of the audit includes reviewing the financial reports for the specified reporting periods, verifying supporting documentation, assessing cost allocation practices, validating the legitimacy of income and expenditures, and evaluating compliance with internal control policies and donor requirements. Where applicable, agreed-upon procedures in accordance with ISRS 4400 will be carried out, which may include but are not limited to, verification of currency conversion, sampling of staff costs, review of fund transfers to implementing partners, and other compliance checks. These procedures will be defined in detail in the applicable project annexes.

## **III. Reporting Requirements and Deliverables**

For each audited project, the auditor is required to deliver the following:

1. An **Independent Auditor’s Report** in accordance with ISA 800 or 805, as appropriate.
2. A **Management Letter** outlining any audit findings, controlling weaknesses (if any), recommendations, and a risk classification
3. A **Report on Agreed-upon Procedures** under ISRS 4400, where required.

All audit reports must be signed by the auditor responsible, with their title clearly indicated. Both hard copies (with signatures) and digital copies must be submitted. English will be the main reporting language for all projects funded by international donors, unless otherwise requested by WWF-Viet Nam or the donor.

## **IV. Qualifications of the Auditor**

The selected audit firm must be legally registered and licensed to operate in Viet Nam as an independent audit entity. Assigned auditors must have demonstrable experience in auditing development programs and donor-funded projects, particularly in the nonprofit and grant-funded sectors.

The audit firm should be well-versed in best international practices in project financial management and compliance and should have a solid understanding of the financial reporting requirements of donors such as Sida, the WWF Network, the European Union, and other similar institutions…. The firm must also be capable of deploying sufficient personnel and resources to carry out audits of multiple projects simultaneously within a consolidated timeframe without compromising the quality of work or deadlines.

## **V. Documentation and Support from WWF-Viet Nam**

WWF-Viet Nam will provide full access to financial records, budgets, contracts, vouchers, periodic reports, and all other related supporting documents necessary for the audit. Based on project specifics, auditors may be required to conduct audit field work at the WWF Country Office in Hanoi, at field offices, or directly at project implementation sites.

WWF-Viet Nam will coordinate and facilitate access to required documentation at relevant locations and will support communication between the audit team and relevant finance and technical staff at both national and local levels. Any project-specific requirements related to audit locations will be stated in the applicable annexes.

## **VI. Annexes**

Detailed information for each project, including project title, grant code, implementation period, budget, reporting deadlines, specific audit requirements, and agreed-upon procedures (if any)—will be provided in the annexes as follows:

* Annex 1 - Audit TOR-Sida-500506 VFD 2025
* Annex 2 – Audit TOR- Inditex
* Annex 3 - Audit TOR - TVA CY25
* Annex 4 - Audit TOR - LTC2 June 2025

## **ANNEX 1 - AUDIT TOR-SIDA-500506 VFD 2025**

Project Name: **Voices for Diversity-safeguarding ecosystems for nature and people- Phase out**

Primary Donor Funding Source Agreement Number: **500506**

1. **Introduction**

The WWF-Viet Nam hereafter referred to as the “Implementing partner” wishes to engage the services of an audit firm for the purpose of auditing the programme Leading the change, as stipulated in the Agreement between the Implementing partner and WWF Country Office. The audit shall be carried out in accordance with international audit standards (ISA) issued by IAASB[[1]](#footnote-1). In addition, an assignment according to International Standards on Related Services (ISRS) 4400 shall be carried out. The audit and the additional assignment shall be carried out by an external, independent and qualified auditor.

1. **Objectives and scope of the audit**

The objective is to audit the financial report for the period 1 July 2024 – 30 September 2025 as submitted to WWF Country Office to express an audit opinion according to ISA, applying ISA 800/ISA 805, on whether the financial report of the programme is in accordance with the Implementing partner´s accounting records and WWF Sweden’s requirements for financial reporting as stipulated in the Agreement including appendices between WWF Country Office and Implementing Partner.

**The financial report for the period must be signed by management at the WWF Country Office and must be attached to the report.**

***Clarification: The audit report must state which ISA has been followed.***

1. **Additional assignment: according to agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of Reference below**
2. **Mandatory procedures that must be included:**
3. Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget[[2]](#footnote-2).
4. Observe and inspect whether the financial report provides information regarding:
5. Financial outcome per budget line (both incomes and costs) for the reporting period and columns for cumulative information regarding earlier periods under current Agreement.
6. When applicable, compare if the opening fund balance[[3]](#footnote-3) for the reporting period matches with what was stated as closing fund balance in the previous reporting period.
7. A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from WWF Sweden’s disbursement to the handling of the project/programme within the organisation in local currency/ies, if applicable.

***The auditor must check and confirm in writing any exchange rate gains or losses in their report.***

***In addition, the auditor must check and confirm in writing the method used for currency conversion and ensure that the conversion rate applied to the income is added in the Pink table in the R3 reporting template and that the correct weighted average exchange rate for the period is used for the incurred costs.***

***NB! Any remaining balance from previous years' reports must be included in the calculation of the exchange rate (Actual Weighted Average) for the year under review. Any negative balance, however, shall not be included when calculating the exchange rate is calculated for the year.***

1. Explanatory notes (such as, for instance, accounting principles applied for the financial report).
2. Amount of funds that has been forwarded to implementing partners, when applicable.

***Clarification: This refers to the amount that has been transferred from WWF Country Office to the Implementing partner. The amount that has been transferred/received must be given in the audit report. If the amount transferred is in a different currency than the amount received, both amounts (incl. currency code) must be stated.***

1. a) Inquire and inspect with what frequency salary costs during the reporting   
   period are debited to the project/programme.

Choose a sample of three individuals for three different months and:

1. Inquire and inspect whether there are supporting documentation[[4]](#footnote-4) for debited salary costs.
2. Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.
3. Inspect whether the Implementing partner comply with applicable tax legislation with regard to personal income taxes (PAYE)[[5]](#footnote-5) and social security fees.
4. Review and confirm that the Implementing partner screens IPs and/or suppliers to ensure that such parties are not subject to the European Union’s financial sanctions list of persons, groups and organisations (EU Sanctions list).  
   Enquire whether there have been any reported Findings from the screening process and if so, report on such Findings.

***Clarification: The audit report must show how this was verified by the auditor.***

1. a) Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.
2. **Applicable the final year**: Inspect and confirm the unspent fund balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to WWF Sweden.
3. Inspect and confirm the Budget and Forecast revision in the financial report.

**A new budget shall be set up whenever a major change arises. A major change is defined as more than 10 % variation (*both for over- and underspending*) in between budget lines and in between Outcomes. The overall budget can not be increased. The budget changes shall be approved in advance by WWF Donor and a new amendment to the Agreement shall be set up with the new budget attached.**

Besides the revised budget a forecast/minor budget revision is allowed up until the second to last R3 report in a programme period each year. The forecast changes can only be used for changes of less than 10 % between budget lines. These changes must be approved by the WWF Donor in writing. Where no Forecast has been prepared the Budget will be displayed in this column as well. If the Forecast is filled in and approved by WWF Donor, the Forecast will be considered as the new budget for the current Financial Year.

***Clarification: Any deviations to a budget line of more than 10% - both for over- and underspending – must be checked and listed as a Finding in the Management Letter.***

1. **Follow up of funds that are channelled to implementing partners**

Mandatory assignments that must be included if the Implementing partner forward funds to implementing partners (IPs):

Choose a sample of a minimum of 10 % of the total of disbursed funds as well as 10 % of the number of IPs or a maximum of 10 IPs.

1. Inspect and confirm whether the Implementing partner has signed Agreements with the selected IPs.

***Clarification: This point and points 8 and 9 are relevant if the WWF Country Office has forwarded funds to IPs. All IPs must be named and the amount transferred to them must be stated.***

1. Inspect and confirm whether the Implementing partner, in all Agreements entered with IPs, included the requirement to carry out annual audits. The requirement shall specify that these audits shall be carried out with application of ISA (reporting according to ISA 800/805) and a separate assignment according to ISRS 4400 should be included for project/programme support. If Agreements regarding core support are entered into with IPs, the audit shall be conducted in accordance with ISA 700 or National standards on auditing.
2. Inquire and inspect whether the Implementing partner has received financial reports and reportings from auditors from all IPs included in the selected sample:
3. Inquire and inspect whether the Implementing partner has verified if reports from IPs are in line with the requirements in the Agreement.
4. Inquire and inspect whether the Implementing partner has documented its assessment of the submitted financial reports and reporting from auditors including Management Responses and action plans from selected IPs.
5. Inquire and inspect whether the Implementing partner has documented its follow-up actions based on the information provided in the financial reports and the reporting from the auditor of the selected IPs.
6. Inquire and inspect whether the Implementing partner has reported substantial observations[[6]](#footnote-6) from selected IPs’ audit reports in its communication with WWF Sweden. List observations[[7]](#footnote-7) from IPs’ audit reports which have been part of this sample.
7. Enquire whether the implementing partner has used alternative payment methods. If so, obtain information of the **total amount** that have been transferred through alternative payment methods. Furthermore, select 50 % or a maximum of 10 Imlementing partners whrere alternative payment methods have been used.

Review, confirm and report on the below:

1. That the Implementing partner has followed its routines for the use of alternative payments methods,
2. The relevant amount transferred.
3. Why the exemption from bank transfers is motivated and authorised in the specific context.
4. Overhead costs:
5. Inquire and inspect if the agreed Overhead costs are based on a cost recovery model. Obtain information on debited Overhead costs within the project and confirm whether the costs are in line with the Implementing partner´s routines for allocating overhead costs to different projects.

***The auditor must check which cost recovery model has been used and confirm in writing in the audit report which model has been used.***

1. Inspect whether there is a reconciliation between the budgeted amount and the actual costs for overhead on an annual basis.
2. **The reporting**

The reporting shall be signed by the responsible auditor (not just the audit firm[[8]](#footnote-8)) and shall include the title of the responsible auditor.

**Reporting from the ISA assignment**

The reporting from the auditor shall include an independent auditor’s report in accordance with the format in standard ISA 800/805 and the auditor’s opinion shall be clearly stated. The financial report that has been the subject of the audit shall be attached to the audit report.

The reporting shall also include a Management Letter that discloses all audit Findings, as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified Findings and weaknesses. **The recommendations shall be presented in priority order and with a risk classification, grading the Findings as High, Medium, or Low.**

Measures taken by the Implementing partner to address weaknesses identified in previous audits shall also be presented in the Management Letter. If the previous audit did not have any Findings or weaknesses to be followed-up on, a clarification of this must be disclosed in the audit reporting.

If the auditor assesses that no Findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

**The Implementing partner is required to submit a signed Management Response to the Auditor's Management Letter, regardless of whether the Letter contains any Findings or not. In the event of any** **Findings, the Management Response must address, clarify, and provide an action plan outlining the steps to implement the recommendations and the person designated to ensure that the implementation takes place.**

**Reporting from the ISRS 4400 assignment**

The additional assignment according to agreed upon procedures ISRS 4400 under section II, shall be reported in *a separate* “Agreed-upon procedures report”. Performed procedures should be described and the Findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

When applicable, the sample size shall be stated in the report.

1. **Project information for auditing** 
   1. ***Project Name***

**Voices for Diversity-safeguarding ecosystems for nature and people- Phase out**

* 1. ***Project Donor***

Primary Donor: The Swedish Agency for International Development Cooperation, Sida

Network Donor: WWF Sweden

Primary Donor Funding Source Agreement Number: **500506**

* 1. ***Project Location***

Viet Nam

* 1. ***Project Duration***

01.01.2025 – 30.06.2025 (6 months)

* 1. ***Total budget***

|  |  |  |
| --- | --- | --- |
| **Country** | **TOTAL** | **CY 2025** |
| In SEK | 750,000 | 750,000 |

* 1. ***Expected timelines***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Project Period** | **Expected Audit Time** | **1st Draft Report Submition** | **Final Draft report submission** | **Final report submission** |
| 1 Jan 2025 - 30 Jun 2025 | Mid Aug 2025 | 3-Sep- 2025 | 09-Sep- 2025 | 12-Sep- 2025 |

* 1. ***Audit Deliverables***

Independent Auditor´s Report (audit certificate) according to ISA 800/805

Audit Memorandum

The auditor shall also carry out an additional examine according to agreed upon procedures ISRS 4400 according to paragraph II.

All audit deliverables shall be issued in physical copies and digital copies. The digital copies must be sent to WWF Sweden by Audit firm.

The audit report will be prepared separately in two sets: one for WWF and one for the CSO

* 1. ***Supporting documents are available at***

WWF-Viet Nam: N.o 6, Lane 18 Nguyen Co Thach Road, Tu Liem award, Hanoi.

## **ANNEX 2 – AUDIT TOR- INDITEX**

**For the External Audit of Showcasing Nature-Based Solutions that Restore Wetlands and the Natural Processes of the Mekong Delta**

**Implemented by WWF- Viet Nam**

**Funded by Industria De Diseno Textil, SA (“Inditex”)**

1. **Background**

WWF- Viet Nam is implementing the project “Showcasing Nature-Based Solutions that Restore Wetlands and the Natural Processes of the Mekong Delta” funded by Industria De Diseno Textil, SA (“Inditex”) via WWF International for the period from 1 Jan 2023 to 31 Dec 2025.

The objective of the project is to (1) restore wetland habitats and natural cycles of the Mekong Delta, such as free flow, sediment accumulation, and sedimentation in buffer zones, through interventions in and around Tra Su Melaleuca Forest; and (2) develop and implement nature-based solutions (NbS) with potential for large-scale investment across the upstream areas of the Mekong Delta. The project contributes to WWF's overall goals of biodiversity conservation, restoration, and protection of freshwater ecosystems to ensure the well-being of communities.

The total approved project budget amounts to EUR 1,499,400.

In accordance with the grant agreement, the project is required to undergo an independent financial audit to assess whether the funds have been used in accordance with the agreed purpose and applicable regulations.

1. **Objectives of the Audit**

The purpose of the audit is to:

• Express an independent professional opinion on the project’s financial statements for the period 1 Jan 2023 to 31 Dec 2025;

• Assess whether the project financial statements present a true and fair view of the financial position and are free from material misstatements;

• Evaluate compliance with the terms and conditions of the grant agreement;

• Identify any material internal control weaknesses, ineligible expenditures, or mismanagement of funds.

1. **Scope of the Audit**

The audit shall be conducted in accordance with International Standards on Auditing (ISA) issued by IFAC. The auditor shall:

a) Verify that all project funds have been used in accordance with the conditions of the grant agreement;

b) Verify whether goods and services have been procured in accordance with donor and organizational procurement policies;

c) Verify the existence and adequacy of supporting documents for expenditures incurred;

d) Evaluate internal control systems in place during the implementation period;

e) Identify any ineligible or unsupported expenditures and propose recommendations;

f) Review the financial statements (including income, expenditure, and fund balance reports);

g) Confirm the physical existence of any significant project assets purchased with donor funds.

1. **Deliverables**

The auditor shall deliver the following:

* Independent Auditor’s Report, expressing an opinion on the financial statements;
* Management Letter, including:
* Significant findings and internal control weaknesses;
* Recommendations for improvements;
* Management’s responses;

All reports shall be issued in English and submitted in 02 hard copies and an electronic version.

1. **Auditor Qualifications**

The auditor must be:

* A certified independent audit firm, duly registered in Viet Nam;
* Experienced in auditing donor-funded projects, preferably with NGOs or development projects;
* Familiar with international auditing standards (ISA) and donor requirements;
* Free from any conflict of interest with the audited entity.

1. **Period Covered and Timeline**

* Audit Period: From 1 Jan 2023 to 31 Dec 2025
* Field Work: Expected to take place between 26 Jan 2026 and 30 Jan 2026
* Draft Reports Due: 6 Feb 2026
* Final Reports Due: 27 Feb 2026

1. **Confidentiality**

All audit findings, reports, and working papers shall be treated with strict confidentiality. Disclosure of any findings shall be subject to prior written approval of WWF- Viet Nam.

1. **Financial supporting documentation are available at:**

- Hanoi Office: No. 4-5-6, Lane 18 Nguyen Co Thach Street, Tu Liem Ward, Hanoi

- Ho Chi Minh City Office: 6th Floor, Hoang Anh Safomec Building, 7/1 Thanh Thai Street, Dien Hong Ward, Ho Chi Minh City

## **ANNEX 3- AUDIT TOR - TVA CY25**

**For the External Financial Audit of the Project “PSC – TVA – Viet Nam”**

**Implemented by WWF- Viet Nam**

**Funded by the Norwegian Agency for Development Cooperation (NORAD) and Norsk rikskringkasting AS (NRK) via WWF Norway**

1. **Background**

WWF- Viet Nam is implementing the project “PSC – TVA – Viet Nam” under the Grant Agreement signed with WWF-Norway (Funded by the Norwegian Agency for Development Cooperation (NORAD) and Norsk rikskringkasting AS (NRK), covering the period from 1 Jan 2021 to 31 Dec 2025

The project outcomes are:

* Outcome 1: Develop an Integrated Solid Waste Management Plan to Reduce Plastic Waste and Enhance Stakeholder Engagement.
* Outcome 2: Reduce the volume of waste generated
* Outcome 3: Reduce plastic leakage from collection and transportation
* Outcome 4: Increase plastic waste recovery rate in Hue city
* Outcome 5: Improve waste treatment and disposal

The project budget amounts for the period: 14 902 344 NOK.

In accordance with the grant agreement, the project is required to undergo an independent financial audit to assess whether the funds have been used in accordance with the agreed purpose and applicable regulations.

1. **Purpose of the Audit**

The primary objective of the audit is to enable the auditor to express an opinion on whether:

* The financial statements of the project give a true and fair view of the financial position as of 31 Dec 2025;
* Project funds have been used in accordance with the terms and conditions of the Grant Agreement;
* The internal control systems established for financial management are adequate and effective;
* There are any irregularities, weaknesses, or ineligible expenditures that need to be brought to attention.

1. **Scope of the Audit**

The annual financial statements of the Project shall be audited in accordance with International Standards of Auditing (ISA). The auditor shall comply with all ISAs relevant to the audit, ref. ISA 200 (Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing), paragraphs 18 and 20. Of particular relevance is ISA 240 (The Auditor’s responsibility to Consider Fraud and Error in an Audit of Financial Statements), ISA 800 (“Special Considerations audits of single financial statements and specific elements, accounts or items of a financial statement”), and ISA 600 (Special Considerations – Audits of Group Financial Statements), if group audit is relevant. Additional Requirements applicable to the auditor and the audit report are included in article 5 of the General Conditions. The audit will include but is not limited to:

a) Examination of project financial statements for the audit period;

b) Verification that all expenditures were eligible, reasonable, and properly documented;

c) Assessment of whether procurement, disbursement, payroll, and reporting procedures complied with Donor's requirements;

d) Verification that all income received (including interest, if applicable) has been properly recorded and used;

e) Review of the asset register to confirm existence and appropriate use of assets purchased under the grant;

f) Evaluation of the effectiveness of internal controls related to the management of Donor funds;

g) Identification of any irregularities, including signs of fraud, corruption, misuse, or mismanagement of funds.

1. **Audit Deliverables**

The auditor shall prepare the following reports in English and follow the Article 5 of Special Condition:

a) Audit Report

* Providing an opinion on whether the financial statements present fairly, in all material respects, the financial position of the project;
* Must be prepared in accordance with ISA.

b) Management Letter

* Highlighting internal control weaknesses, compliance issues, and findings;
* Providing clear recommendations and, if applicable, management responses.

The reports must be submitted no later than 20 March 2026 with 02 signed hard copies and one digital copy in PDF format.

1. **Auditor Qualifications**

The audit must be carried out by an independent and qualified audit firm that:

* Is legally registered and in good standing in Viet Nam
* Has a valid practicing license and experience in auditing donor-funded projects (preferably NORAD or similar bilateral donors);
* Has no current or prior involvement in the project implementation;
* Is familiar with international donor compliance standards and NORAD's requirements.

1. **Period Covered and Timeline**

* Audit Period: From 1 Jan 2025 to 31 Dec 2025
* Fieldwork Period: 23 Feb 2026 to 27 Feb 2026
* Draft Audit Report Due: 13 Mar 2026
* Final Report Submission Deadline: 20 March 2026

1. **Ethical Standards and Confidentiality**

The auditor shall maintain professional independence and confidentiality at all times and perform the audit with integrity, objectivity, and professional competence, in line with ISA and the IFAC Code of Ethics.

1. **Financial supporting documentation are available at:**

* Hanoi Office: No. 4-5-6, Lane 18 Nguyen Co Thach Street, Tu Liem Ward, Hanoi
* Hue Office: No. 150 Truong Gia Mo Street, Vy Da Ward, Hue City

## **ANNEX 4 - AUDIT TOR - LTC2 JUNE 2025**

**Introduction**

The World Wide Fund for Nature (WWF-Viet Nam) hereafter referred to as the “Implementing partner” wishes to engage the services of an audit firm for the purpose of auditing the programme Leading the change, as stipulated in the Agreement between the Implementing partner and WWF Viet Nam. The audit shall be carried out in accordance with international audit standards (ISA) issued by IAASB . In addition, an assignment according to International Standards on Related Services (ISRS) 4400 shall be carried out. The audit and the additional assignment shall be carried out by an external, independent and qualified auditor.

1. **Objectives and scope of the audit**

The objective is to audit the financial report for the period 1 July 2024 – 30 September 2025 as submitted to WWF Viet Nam to express an audit opinion according to ISA, applying ISA 800/ISA 805, on whether the financial report of the programme is in accordance with the Implementing partner´s accounting records and WWF Sweden’s requirements for financial reporting as stipulated in the Agreement including appendices between WWF Viet Nam and Implementing Partner.

The financial report for the period must be signed by management at the WWF Viet Nam and must be attached to the report.

Clarification: The audit report must state which ISA has been followed.

1. **Additional assignment; according to agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of Reference below**

**Mandatory procedures that must be included:**

1. Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget .

2. Observe and inspect whether the financial report provides information regarding:

a) Financial outcome per budget line (both incomes and costs) for the reporting period and columns for cumulative information regarding earlier periods under current Agreement.

b) When applicable, compare if the opening fund balance for the reporting period matches with what was stated as closing fund balance in the previous reporting period.

c) A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from WWF Sweden’s disbursement to the handling of the project/programme within the organisation in local currency/ies, if applicable.

The auditor must check and confirm in writing any exchange rate gains or losses in their report.

In addition, the auditor must check and confirm in writing the method used for currency conversion and ensure that the conversion rate applied to the income is added in the Pink table in the R3 reporting template and that the correct weighted average exchange rate for the period is used for the incurred costs.

NB! Any remaining balance from previous years' reports must be included in the calculation of the exchange rate (Actual Weighted Average) for the year under review. Any negative balance, however, shall not be included when calculating the exchange rate is calculated for the year.

d) Explanatory notes (such as, for instance, accounting principles applied for the financial report).

e) Amount of funds that has been forwarded to implementing partners, when applicable.

Clarification: This refers to the amount that has been transferred from WWF Viet Nam to the Implementing partner. The amount that has been transferred/received must be given in the audit report. If the amount transferred is in a different currency than the amount received, both amounts (incl. currency code) must be stated.

3. a) Inquire and inspect with what frequency salary costs during the reporting

period are debited to the project/programme.

Choose a sample of three individuals for three different months and:

b) Inquire and inspect whether there are supporting documentation for debited salary costs.

c) Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.

d) Inspect whether the Implementing partner comply with applicable tax legislation with regard to personal income taxes (PAYE) and social security fees.

4. Review and confirm that the Implementing partner screens IPs and/or suppliers to ensure that such parties are not subject to the European Union’s financial sanctions list of persons, groups and organisations (EU Sanctions list).

Enquire whether there have been any reported Findings from the screening process and if so, report on such Findings.

Clarification: The audit report must show how this was verified by the auditor.

5. a) Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.

b) **Applicable the final year:** Inspect and confirm the unspent fund balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to WWF Sweden.

6. Inspect and confirm the Budget and Forecast revision in the financial report.

A new budget shall be set up whenever a major change arises. A major change is defined as more than 10 % variation (both for over- and underspending) in between budget lines and in between Outcomes. The overall budget can not be increased. The budget changes shall be approved in advance by WWF Donor and a new amendment to the Agreement shall be set up with the new budget attached.

Besides the revised budget a forecast/minor budget revision is allowed up until the second to last R3 report in a programme period each year. The forecast changes can only be used for changes of less than 10 % between budget lines. These changes must be approved by the WWF Donor in writing. Where no Forecast has been prepared the Budget will be displayed in this column as well. If the Forecast is filled in and approved by WWF Donor, the Forecast will be considered as the new budget for the current Financial Year.

Clarification: Any deviations to a budget line of more than 10% - both for over- and underspending – must be checked and listed as a Finding in the Management Letter.

**Follow up of funds that are channelled to implementing partners**

Mandatory assignments that must be included if the Implementing partner forward funds to implementing partners (IPs):

Choose a sample of a minimum of 10 % of the total of disbursed funds as well as 10 % of the number of IPs or a maximum of 10 IPs.

7. Inspect and confirm whether the Implementing partner has signed Agreements with the selected IPs.

Clarification: This point and points 8 and 9 are relevant if the WWF Viet Nam has forwarded funds to IPs. All IPs must be named and the amount transferred to them must be stated.

8. Inspect and confirm whether the Implementing partner, in all Agreements entered with IPs, included the requirement to carry out annual audits. The requirement shall specify that these audits shall be carried out with application of ISA (reporting according to ISA 800/805) and a separate assignment according to ISRS 4400 should be included for project/programme support. If Agreements regarding core support are entered into with IPs, the audit shall be conducted in accordance with ISA 700 or National standards on auditing.

9. Inquire and inspect whether the Implementing partner has received financial reports and reportings from auditors from all IPs included in the selected sample:

a) Inquire and inspect whether the Implementing partner has verified if reports from IPs are in line with the requirements in the Agreement.

b) Inquire and inspect whether the Implementing partner has documented its assessment of the submitted financial reports and reporting from auditors including Management Responses and action plans from selected IPs.

c) Inquire and inspect whether the Implementing partner has documented its follow-up actions based on the information provided in the financial reports and the reporting from the auditor of the selected IPs.

d) Inquire and inspect whether the Implementing partner has reported substantial observations from selected IPs’ audit reports in its communication with WWF Sweden. List observations from IPs’ audit reports which have been part of this sample.

10. Overhead costs:

a) Inquire and inspect if the agreed Overhead costs are based on a cost recovery model. Obtain information on debited Overhead costs within the project and confirm whether the costs are in line with the Implementing partner´s routines for allocating overhead costs to different projects.

The auditor must check which cost recovery model has been used and confirm in writing in the audit report which model has been used.

b) Inspect whether there is a reconciliation between the budgeted amount and the actual costs for overhead on an annual basis.

1. **The reporting**

The reporting shall be signed by the responsible auditor (not just the audit firm ) and shall include the title of the responsible auditor.

**Reporting from the ISA assignment**

The reporting from the auditor shall include an independent auditor’s report in accordance with the format in standard ISA 800/805 and the auditor’s opinion shall be clearly stated. The financial report that has been the subject of the audit shall be attached to the audit report.

The reporting shall also include a Management Letter that discloses all audit Findings, as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified Findings and weaknesses. The recommendations shall be presented in priority order and with a risk classification, grading the Findings as High, Medium, or Low.

Measures taken by the Implementing partner to address weaknesses identified in previous audits shall also be presented in the Management Letter. If the previous audit did not have any Findings or weaknesses to be followed-up on, a clarification of this must be disclosed in the audit reporting.

If the auditor assesses that no Findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

The Implementing partner is required to submit a signed Management Response to the Auditor's Management Letter, regardless of whether the Letter contains any Findings or not. In the event of any Findings, the Management Response must address, clarify, and provide an action plan outlining the steps to implement the recommendations and the person designated to ensure that the implementation takes place.

**Reporting from the ISRS 4400 assignment**

The additional assignment according to agreed upon procedures ISRS 4400 under section II, shall be reported in a separate “Agreed-upon procedures report”. Performed procedures should be described and the Findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

When applicable, the sample size shall be stated in the report.

**I. Project information for auditing**

***1. Project Name***

Cooperation in implementation of the project on strengthening CSOs and CBOs to accelerate conservation efforts in the Central Annamites phase 2 in 2025

***2. Project Donor***

Primary Donor: The Swedish Agency for International Development Cooperation, Sida

Network Donor: WWF-Sweden

Primary Donor Funding Source Agreement Number: 300249

***3. Project Location***

Viet Nam

***4. Project Duration***

29 Apr 2024 – 30 Sep 2025

Audit period: 1 Jul 2024-30 Sep 2025

***5. Project Budget 29 Apr 2024-30 Sep 2025***

|  |  |
| --- | --- |
| **Partners** | **Total Budget**  **(in VND)** |
| GreenViet | 1,686,629,349 |
| CRD | 3,157,875,314 |
| FOSDA | 2,338,504,305 |
| CED | 456,989,643 |
| Tropenpos | 1,288,971,402 |
| **TOTAL** | **8,928,970,013** |

(\*) Fund transferred to CSO/CBO: expenditures are audited at CSO/CBO.

***6. Expected time needed for the audit (included audit field work)***

October 2025.

***7. Expected time to receive audit report***

First draft: 20th October 2025

Final draft: 28th October 2025

Final report: No later than 31st October 2025

***8. Total Audit for ” Programme – Leading the Change 2” in Viet Nam***

1 time, period Jul 2024-Sep 2025.

***9. Audit Deliverables***

Independent Auditor´s Report (audit certificate)

Audit Memorandum

The auditor shall also carry out an additional examine according to agree upon procedures ISRS 4400 and ISA 800/805 including ISRS 4400, and review the areas in accordance with the Terms of reference.

All audit deliverables shall be issued in physical copies and digital copies. The digital copies must be sent to WWF-Viet Nam by Audit firm.

Separate audit reports from WWF offices and CSO partners

***10. Supporting documents are available at***

* **FOSDA**: 2/57 Hai Bà Trưng street, Vĩnh Ninh ward, Hue city;

Tel: +84 23 43813933

* **CRD**: 102 Phùng Hưng street, Hue city;

Tel: +84 23 43529749

* **CED**: Number B15/D6, Lane 56 Truong Cong Giai Street, Cau Giay District, Ha Noi, Vietnam

Tel: +84 24 35627494

* **GREENVIET**: 60 Thành Vinh 2, Thọ Quang Ward, Sơn Trà District, Đà Nẵng city

Tel: +84 23 63925824

* **TROPENBOS**: 149 Trần Phú, phường Phước Vĩnh, TP Huế

Tel: +84-234-388-6211

# PART II – INSTRUCTION TO BIDDERS

# Chapter I – Request for proposal

### Content of Request for proposal

1. Purchaser: **WWF-Viet Nam** (hereinafter referred to as the "Implementing Partner") seeks to engage the services of an independent and qualified audit firm to conduct audits of the financial reports of several projects implemented by WWF-Viet Nam.

2. The contents, scope of work, deliverables, and specific requirements on implementation timeline, experience, and qualifications are presented in the attached Request for Proposals.

### Language

The Request for proposal, as well as all documents exchanged between the purchaser and the auditing firm relating to the Request for proposal, will be written in English or Vietnamese.

### Proposal contents and time life

The proposal prepared by the auditing firm must include the following contents:

Proposal using Form-1.

CVs & Summary of relevant experience and projects;

Scan/photocopy of Business Registration Certificate, Company Profile, Document proving the finalization of tax obligations.

Technical and Financial proposal using Form-5

*(please provide 4 detailed quotations for each audit assignment under the four (04) projects)*

Interested Companies are recommended to use attached forms as instructed in the [**Chapter II -Form**](#_Chapter_II_–) to structure your Proposal.

### Detail of submission:

1. Please send the electronic proposal to WWF-Viet Nam’s designated mailbox at : [procurement@wwf.org.vn](mailto:procurement@wwf.org.vn) and [huong.tranlan@wwf.org.vn](mailto:huong.tranlan@wwf.org.vn) ;. Your e-mail must have the subject heading as **“Ref FY26-0152- [name of the auditor] - Audit of Projects Implemented by WWF-Viet Nam”.**

The electronic file shall be in the form of MS word or MS excel or PDF.

The maximum size per email that WWF-Viet Nam can receive is 25MB.

2. Auditing firms may also submit their Proposal directly to the address of WWF-Vietnam. The Proposal shall be submitted in a sealed and stamped envelope, the outside of which should be clearly marked **“Ref FY26-0152- [name of the auditor] - Audit of Projects Implemented by WWF-Viet Nam”. - DO NOT OPEN BEFORE DEADLINE OF SUBMISSION.**

**The address to receive the proposals is as follows:**

Procurement Department, WWF-Viet Nam

Add: No.6, Lane 18, Nguyen Co Thach, Cau Dien Ward, Nam Tu Liem District, Hanoi.

*Note: Auditing firms choose* ***one of two*** *methods of submitting a Proposal. WWF-Vietnam encourages Auditing firms to submit their Proposals via email to reduce the use of paper-based products.*

### Deadline for submission

1. Auditing firms can send their proposal via email or directly to WWF-Vietnam's address but must ensure that the purchaser receives the proposal on or before **Friday, August 22, 2025, 17:00 (ICT).**

2. The purchaser may extend the submission deadline in case the number of proposals needs to be increased or when the purchaser considers it essential to amend the proposal.

3. When extending the submission deadline, the purchaser will notify the auditing firms in written form that have submitted their proposals, and at the same time publicly post the notice of extension of the submission deadline. Auditing firms who have submitted proposals can receive them back to amend and supplement their proposals. In case the Auditing firm does not receive back the submitted proposal and does not send back the edited and supplemented proposal before the extension time, the purchaser will preserve such proposals and consider it as the official and valid proposal of the Auditing firm and will conduct a review of the following submissions according to the newly extended deadline.

### Late submission

Proposals sent to the purchaser after the deadline for submission will not be opened and returned to the Auditing firm in their original state. Any documents sent by the Auditing firm after the deadline for submission of documents to amend and supplement the submitted Proposal are invalid, except for the documents sent by the Auditing firm to clarify the Proposal at the request of the purchaser for clarifying or supporting documents to demonstrate the Auditing firm's eligibility, competency, and experience.

In case after the deadline for submission of the proposal, the purchaser discovers that the Proposal lacks documents proving its eligibility, capacity, and experience, the Auditing firm is allowed to send documents to the purchaser within a period of time to clarify their eligibility, capacity, and experience. The purchaser is responsible for receiving the clarification documents of the Auditing firm for consideration and assessment; additional documents, and clarifications on eligibility, qualifications, and experience are considered part of the application. The purchaser will notify the Auditing firm of receipt of additional clarifications from the Auditing firm.

### Conditions for the evaluation

Auditing firms will be considered and selected for interview and evaluation when fully meet the following conditions:

1. Proposals with sufficient information as required in Section 3;

2. Having the Proposal that meets the requirements stated in the Scope of Service for consulting services and the requirements of this Proposal.

### Selection criteria and scoring

Proposals will be evaluated using the simplified Quality and Cost based selection method with the maximum total quality score of 60 points and the maximum total cost score of 40 points.

The Proposal with the lowest total price declared in Financial Proposal will get maximum cost score of 40 points. The cost score of the remaining Proposals is calculated by the formula: lowest price/price under evaluation\*40.

*The auditing firm with the highest technical and financial scores will be invited for contract negotiation. Auditing firms may be invited for interviews if necessary.*

|  |  |  |
| --- | --- | --- |
| **STT** | **Assessment Criteria** | **Maximum score** |
| **A** | **Technical Proposal** | **60** |
| **1** | **Organization and Methodology** | **26** |
|  | Understanding of the audit requirements | *8* |
|  | Understanding the expected deliverables | *8* |
|  | Approach and Methodology to be used | *5* |
|  | Implementation plan (workplan and timeline, inputs by team members) | *5* |
| **2** | **Quality of key personnel** | **24** |
|  | The auditor must be a chartered or registered public accountant. | *6* |
|  | HR arrangement: Team leader and team members hold CPA or ACCA, CFA or MBA or equivalent qualification and have at least 3 years professional experience in financial and system's audit of ODA funded projects | *18* |
| **3** | **Past performance in auditing WWF Projects and International NGOs** | **10** |
| **B** | **Financial Proposal** | **40** |
|  | Price Competitiveness This criterion assesses the competitiveness of the bidder’s price compared to the lowest valid offer. Score = (Lowest price / Price of the bidder) × 40. |  |

*To assist in the examination, evaluation, and comparison of the bids, and qualification of the Auditing firms, the Purchaser may, at its discretion, ask any Auditing firm for a clarification and/or integration of documents of its Bid whether these results are incomplete, or information is missing. Any clarification submitted by a Auditing firm that is not in response to a request by the Purchaser shall not be considered. The Purchaser’s request for clarification and the response shall be in writing. No change in the prices or substance of the Bid shall be sought, offered, or permitted, except to confirm the correction of arithmetic errors discovered by the Purchaser in the evaluation of the bids.*

### Currency:

Interested auditing firms should use Vietnamese Dong (VND) to propose your Financial Proposal.

### Taxes:

The Auditing firms shall familiarize themselves with the current regulations and laws of the Government of Vietnam on consulting firms and individuals' taxes that may be applicable under this assignment. Amounts payable by the Purchaser to the Auditing firm under the contract are to be subjected to local taxation.

### Validity period of proposal

90 days since the bid submission deadline date.

# Chapter II – Form

The auditing firms prepare the required forms as follows:

|  |  |  |
| --- | --- | --- |
| **No** | **Description** | **Forms** |
| 1 | Proposal submission | Form-1 |
| 2 | Team Composition, Task Assignments and Summary of Cv Information | Form-2 |
| 3 | Curriculum Vitae (CV) for Proposed Key Experts | Form-3 |
| 4 | Statement of Availability | Form-4 |
| 5 | Technical and Financial Proposals | Form-5 |

### FORM-1 - PROPOSAL SUBMISSION FORM

To: WWF-Viet Nam  
No.6, Lane 18, Nguyen Co Thach Street  
Nam Tu Liem District, Hanoi

[Date]

Dear Sir/Madam,

Having carefully reviewed the **Request for Proposals dated [insert date]** for the assignment **[insert number and name of the package]**, we, the undersigned, with the address: **[insert full address]**, hereby submit our proposal.

Our submission includes both the **Technical Proposal** and the **Financial Proposal**, as required.

We agree to abide by this Proposal for a period of **90 days** from the date fixed by WWF-Viet Nam as the submission deadline, as specified in the aforementioned Request for Proposals. This Proposal shall remain binding upon us and may be accepted at any time before the expiry of that period.

We hereby confirm that:

* We have **read, understood, and agreed to comply** with all the provisions set forth by WWF-Viet Nam, including those outlined in the attachments.
* We are prepared to negotiate a contract on the basis of the Key Experts proposed. We understand that any **replacement of Key Experts** without WWF-Viet Nam’s prior written approval may result in termination of contract negotiations.
* Our Proposal is binding upon us and is subject only to modifications resulting from the contract negotiations.

We also declare that:

* All the information and statements provided in this Proposal are **true and accurate**, and we understand that any misrepresentation may lead to disqualification.
* We are **not included on any list** of entities prohibited from participating in tenders or procurement processes.
* We have **read and agreed** to the **WWF General Terms and Conditions** attached with the RFP.

We further acknowledge that WWF-Viet Nam reserves the right to:

* Accept any proposal or reject all proposals;
* Disqualify any proposal that involves canvassing or attempts to influence the process;
* Cancel the tender process at any time without prior notice and without incurring any liability;
* Make award decisions at the sole discretion of the WWF-Viet Nam Procurement Committee.

We thank you for the opportunity to submit our proposal and look forward to the possibility of collaborating on this important assignment.

Yours sincerely,

**Representative of the consulting group or all members**

**[Signature and full name**

### FORM-2 – TEAM COMPOSITION, TASK ASSIGNMENTS AND SUMMARY OF CV INFORMATION

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Full name** | **Citizenship** | **Position** | **Working Location** | **Days (person/day)** | | | | | **Total Man-days** |
| **Task 1 (1)** | **Task 2 (2)** | **…****[1](https://thuvienphapluat.vn/van-ban/Dau-tu/Thong-tu-01-2015-TT-BKHDT-Ho-so-moi-quan-tam-Ho-so-moi-thau-Ho-so-yeu-cau-dich-vu-tu-van-266305.aspx" \l "_ftn22" \o ")**  **(n)** | **At Home** [**2**](https://thuvienphapluat.vn/van-ban/Dau-tu/Thong-tu-01-2015-TT-BKHDT-Ho-so-moi-quan-tam-Ho-so-moi-thau-Ho-so-yeu-cau-dich-vu-tu-van-266305.aspx#_ftn23) | **At Field** [**3**](https://thuvienphapluat.vn/van-ban/Dau-tu/Thong-tu-01-2015-TT-BKHDT-Ho-so-moi-quan-tam-Ho-so-moi-thau-Ho-so-yeu-cau-dich-vu-tu-van-266305.aspx#_ftn24) |
| **I. Key Experts** | | | | | | | | | | |
| 1 | *[Example: Mr. Nguyễn Văn A]* | *[Viet Nam]* | *[Leader]* | *[Home]* |  |  |  |  |  |  |
| *[Field]* |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |
| … |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  | | | | | | | **Total** |  |  |  |

### FORM-3 – CURRICULUM VITAE (CV) FOR PROPOSED KEY EXPERTS

*Use an existing resume or use the attached template. This should include the resumes of all related auditing firms.*

**Proposed Position** (*only one candidate shall be nominated for each position)*:

**Name of Expert** (*Insert full name* ):

**Date of Birth**: **Citizenship** :

**Education** (*Indicate college/university and other specialized education of expert, giving names of institutions, degrees obtained, and dates of acquisition*):

**Membership in Professional Associations**:

Working experience:

|  |  |  |
| --- | --- | --- |
| **Duration** | **Name of organization** | **Position** |
| From month…date…to month…date… | … | …. |

Expected tasks assigned in the bidding package:

|  |  |
| --- | --- |
| Details of expected tasks assigned in the bidding package: | [Indicate previous experience in performing related tasks to prove your ability to perform assigned tasks] |
| *[Indicate the tasks that experts are assigned to perform]* |  |
| ... |  |

Competency: [*Describe in detail the experience and training courses attended to meet the assigned scope of work. In the description of experience, it is necessary to clearly state the specific tasks assigned to each project and the name/address of the investor/procuring]*

**Qualification** (*Indicate significant training since degrees)*

**Languages** (*For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing*):

Contact information: *[Specify name, phone number, email of the person to be contacted for information verification]*

**Professional references (***Provide three professional references and/or evidence of relevant experience and mentioned competencies)*

I hereby certify that the above information is true, if wrong, I will take responsibility before the law.

\_\_\_\_\_\_ date, month, year

[Signature and full name]

### FORM-4 – STATEMENT OF AVAILABILITY

To: WWF-Viet Nam

No.6, Lane 18 Nguyen Co Thach Str.,

Nam Tu Liem Dist., Hanoi

Ref. No

Dear Sir/Madam,

**Subject: [*insert number and name of the package]***

***Statement of Availability***

I (We), the undersigned …………………………………………………………………………….

State that the proposed named expert(s) listed below is/are available to carry out the services relating to the Request for Proposal dated *[insert date]* mentioned above as from ………………, for the period initially envisaged in the proposal submitted.

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Expert’s Name** | **Title/Position** | **Duration** |
| 1 |  |  |  |
| 2 |  |  |  |
| 3 |  |  |  |
| … |  |  |  |

I (We) understand that failure to make the named expert(s) listed above available for the performance of the services may lead to the cancellation of the Contract if the justification provided for the personnel change is not accepted by WWF Viet Nam in advance

Signature and stamp:

Name on behalf of the Company:

Title:

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

### FORM-5 - TECHNICAL AND FINANCIAL PROPOSALS

**TECHNICAL PROPOSALS**

**AUDITING SERVICES**

**Purchaser**  **World Wide Fund for Nature – Vietnam**

**(WWF-Vietnam)**

**Name of Package: Audit of Projects Implemented by WWF-Viet Nam**

**Bid reference number**: **FY26-0152**

**Auditing firm's information:**

**I. Understand the ToR and objective of the activity**

**II. Main tasks and activities**

**III. Technical approach and methodology**

|  |  |
| --- | --- |
| **Task** | **Methodology** |
|  |  |
|  |  |
|  |  |
|  |  |

**IV. Work plan**

The The auditing firm is expected to the schedule of time according to the form below:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Tasks/Activities** | **Auditing firm's name** | **Tentative timeline** | **Man-day** | **Location** | **Travel day** |
| I | Task 1 |  |  |  |  |  |
| first | … |  | … |  |  |  |
| 2 | … |  | … |  |  |  |
| … | … |  | … |  |  |  |
| II | Task 2 |  |  |  |  |  |
| first | … |  | … |  |  |  |
| 2 | … |  | … |  |  |  |
|  |  |  |  |  |  |  |
| III | Task 3 |  |  |  |  |  |
| first | … |  |  |  |  |  |
| 2 | … |  |  |  |  |  |
| … | … |  |  |  |  |  |
| III | Task 4 |  |  |  |  |  |
| first | … |  |  |  |  |  |
| 2 | … |  |  |  |  |  |
|  | Total |  |  |  |  |  |

**IV. Deliverable and timeline**

| **No.** | **Task** | **Deliverable** | **Timeline** |
| --- | --- | --- | --- |
| first | **Task 1** |  | ….days after signing the contract |
|  |  |  |  |
| 2 | **Task 2** |  | ….days after signing the contract |
|  |  |  |  |
| 3 | **Task…** |  | ….days after signing the contract |
|  |  |  |  |

*Note: Travel and accommodation expenses should be proposed following the technical proposal. It will be calculated following WWF's regulations. Please kindly take the cost norm of WWF on the last page for reference when preparing the financial proposal. The WWF's cost norm will be the ceiling rate that can be acceptable. The financial proposal will be evaluated based on the best price offer which includes all related costs to conduct this assignment as broken down in the below tables. Please kindly share the calculation on an Excel file for our reference and finance check.*

**FINANCIAL PROPOSAL**

\_\_\_\_\_\_\_\_\_\_, date \_\_\_ month \_\_\_ year \_\_\_

**To: WWF-Vietnam**

Package No. FY26-0152: **[*insert name of the package]***

We, the auditing company, undersigned, propose to provide consulting services for Package No. FY26-0152 - **[*insert name of the package]***

Our Financial Proposal is [insert amount] VND (In words: …………), inclusive of all applicable taxes. Our Financial Proposal may be adjusted through Contract negotiation. In which:

I understand that WWF-Vietnam is not bound to accept any Proposal received.

**Representative of the Consulting Group**

**[Signature and full name]**

**FINANCIAL PROPOSAL**

**COST BREAKDOWN**

**Detailed Cost Calculation for Package [ *insert number and name of the package]***

*(please provide 4 detailed quotations for each audit assignment under the four (04) projects)*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **1. Remuneration** | **Unit** | **Quantity** | **Unit Rate** | **Amount** |
| **1.1. Deliverable 1** |  |  |  |  |
| 1.1.1 Team Leader |  |  |  |  |
| 1.1.2 Expert 1 |  |  |  |  |
| 1.1.3 Expert 2 |  |  |  |  |
| .. |  |  |  |  |
| **1.2 Deliverable 2** |  |  |  |  |
| 1.2.1 Team Leader |  |  |  |  |
| 1.2.2 Expert 1 |  | ... |  |  |
| 1.2.3 Expert 2 |  | ... |  |  |
| .. |  |  |  |  |
| **1.3. Deliverable 3** |  |  |  |  |
| 1.3.1 Team Leader |  |  |  |  |
| 1.3.2 Expert 1 |  |  |  |  |
| 1.3.3 Expert 2 |  | … |  |  |
| .. |  |  |  |  |
| **Sub-total** | | | |  |
| **2. Allowance, Accommodation, Complementary Travel Costs** | | | | |
| 2.1 Allowance, accommodation - Long-term staff |  | ... |  |  |
| 2.2 Allowance, accommodation - Short-term staff |  | ... |  |  |
| … |  |  |  |  |
| **Sub-total** | | | |  |
| **Travel & Transport Cost** | | | | |
| 3.1 Vehicle lease/rent |  | ... |  |  |
| 3.2 Other local transport (short-term, peak) |  | … |  |  |
| 3.3 Flights |  | ... |  |  |
| … |  |  |  |  |
| **Sub-total** | | | |  |
| **4. Reports and Documents** | | | | |
| 4.1 ... (Type of reports/documents to be stated) |  | ... |  |  |
| 4.2 ... |  | ... |  |  |
| **Sub-total** | | | |  |
| **…** | | | | |
|  |  |  |  |  |
|  |  |  |  |  |
| **Total (net of taxes)** | | | |  |
| **Taxes**   * State the VAT percentage applied * In case Personal Income Tax (PIT) is applied, calculate the PIT as: **PIT= (Total (net of taxes)/0.9)\* 10%** | | | |  |
| **Grand – Total** | | | |  |

### WWF's cost norm for reference:

**Daily allowance:**

|  |  |
| --- | --- |
| The per diem rate for domestic travel is VND 600,000 per day, which covers the following expenses: | |
| **Cost** | **Rate (in VND)** |
| Breakfast | 50,000 |
| Lunch | 200,000 |
| Dinner | 250,000 |
| Incidental expense | 100,000 |

**Airport transfer fee:**

Actual payment or following the norm below:

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Airport** | **Location** | **Cost norm for one way (from or to the airport)** |
| 1 | Noi Bai | Ha Noi | 350,000 |
| 2 | Phu Bai | Hue | 260,000 |
| 3 | Da Nang | Da Nang | 100,000 |
| 4 | Tan Son Nhat | Ho Chi Minh City | 180,000 |

**Accommodation:**

|  |  |
| --- | --- |
| **Location** | **Maximum rate/pax/night** |
| Wards under City | 2,000,000 VND |
| Wards under Province or Tourist sites | 1,500,000 VND |
| Communes under City | 1,200,000 VND |
| Communes under Province | 800,000 VND |

1. The International Auditing and Assurance Standards Board (IAASB) [↑](#footnote-ref-1)
2. The budget is attached to the Agreement with WWF Sweden as an annex and any updates should be supported by a written approval and an amendment to the Agreement with WWF Sweden. [↑](#footnote-ref-2)
3. I.e. funds remaining from disbursements made during previous reporting period/s [↑](#footnote-ref-3)
4. Debited salary costs should be verified by supporting documentation such as employment contracts. [↑](#footnote-ref-4)
5. Pay As You Earn [↑](#footnote-ref-5)
6. Deemed substantial by the Cooperation partner. [↑](#footnote-ref-6)
7. Observations included in Management Letters and if applicable, qualified audit reports. [↑](#footnote-ref-7)
8. If the audit firm is obliged to sign, refer to relevant national legislation. [↑](#footnote-ref-8)