

**CALL FOR EXPRESSION OF INTEREST  
FROM AN INDEPENDENT FINANCIAL AUDIT FIRM  
TO CONDUCT SINGLE AUDIT OF FORUM-ASIA, ON BEHALF OF I4C-EA, FOR  
THE YEAR 2022**

**Introduction**

The Asian Forum for Human Rights and Development (FORUM-ASIA) is a network of 82 member organizations across 23 countries, mainly in Asia. Founded in 1991, FORUM-ASIA works to strengthen movements for human rights and sustainable development through research, advocacy, capacity development and solidarity actions in Asia and beyond. It has consultative status with the United Nations Economic and Social Council, and a consultative relationship with the ASEAN Intergovernmental Commission on Human Rights.

The FORUM-ASIA Secretariat is based in Bangkok, with offices in Jakarta, Geneva, and Kathmandu. FORUM-ASIA is committed to building a peaceful, just, equitable, and sustainable community of peoples and societies in Asia, where all human rights of all individuals, groups and peoples, without discrimination on any grounds, are fully realized in accordance with international human rights standards and norms. It does so by:

- Building the capacity of its members and partners
- Bringing together activists and stakeholders to tackle human rights issues
- Protecting human rights defenders in Asia that find themselves in emergency situations
- Advocating for human rights at the national, regional, and international level

Innovation for Change – East Asia (I4C - EA) is one of seven regional innovation hubs worldwide, curated at the global level by the CIVICUS World Alliance, with the support of a multi-donor consortium. I4C-EA is hosted by the FORUM-ASIA and is the legal holder of I4C-EA grants that will be the subject of this audit.

I4C - EA's mission is to provide virtual and real spaces for civil society to co-design and innovate ideas and projects, and to jointly offer services and activities towards improving the lives of citizens and communities, and strengthening citizen's engagement and accountable governance, by defending, expanding and creating civic space in East Asia.

I4C – EA hub is led by an East Asia Governance Circle currently composed of 5 civil society individuals and organizations from Indonesia, Malaysia, the Philippines, and South Korea. The Hub is represented by two East Asia Stewards at the I4C Global Governance Circle. The Asian Forum for Human Rights and Development (FORUM-ASIA), based in Thailand, and the Asia Democracy Network (ADN) based in South Korea, are the East Asia Hub hosts and legal holders of the Hub's project grants, while providing administrative and financial support services to the Hub.

**Objective / Project Background**

FORUM-ASIA, on behalf of I4C – EA, is a recipient of USAID award of cost-reimbursement contracts through TIDES Centre.

FORUM-ASIA, on behalf of I4C – EA, as a non-Federal entity having spent more than \$750,000 during the FY 2022 in Federal awards is required to complete a single audit for that year in accordance with the USAID Financial Audit Guide for Foreign Organizations [ADS 591mag, USAID Financial Audit Guidelines](#) and consistent with the provisions of [2 CFR Part 200, Subpart F](#).

The audit must be conducted in accordance with the US GAGAS - Generally Accepted Government Auditing Standards. The independent auditor must determine whether the financial statements of FORUM-ASIA, on behalf of I4C – EA, are presented fairly in all material respects in accordance with U.S. generally accepted accounting principles (U.S. GAAP), or International Financial Reporting Standards (IFRSs), or International Public Sector Accounting Standards (IPSAS).

The audit should cover the transactions for FY 2022 associated with the following project grants with a total disbursement of about USD Nine Hundred Fifteen Thousand.

| <b>Award Type</b>              | <b>Grant Title</b>  | <b>Grant Period (Inclusive Dates)</b>      |
|--------------------------------|---|--|
| <b>Cost Reimbursable Grant</b> | <i>USAID to Tides Center Cooperative Agreement No. AID-OAA-A-16-00007 / Tides Center to Asian Forum for Human Rights and Development Sub Agreement No. TC1911-00024 (TIDES 5)</i>   | <i>2 Dec 2019 – 31 May 2022</i>            |
| <b>Cost Reimbursable Grant</b> | <i>USAID to Tides Center Cooperative Agreement No. AID-OAA-A-16-00007 / Tides Center to Asian Forum for Human Rights and Development Sub Agreement No. TC2011-096207 (ASIA +)</i>   | <i>18 Dec 2020 – 30 June 2023</i>          |
| <b>Cost Reimbursable Grant</b> | <i>USAID to Tides Center Cooperative Agreement No. AID-OAA-A-16-00007 / Tides Center to Asian Forum for Human Rights and Development Sub agreement No. TC2011-095729 (COVID 19)</i> | <i>2 Dec 2020 – 30 November 2022</i>       |
| <b>Cost Reimbursable Grant</b> | <i>USAID to Tides Center Cooperative Agreement No. AID-OAA-A-16-00007 / Tides Center to Asian Forum for Human Rights and Development Sub agreement No. TC2112-104691 (TIDES 7)</i>  | <i>23 February 2022 – 31 December 2022</i> |
| <b>Cost Reimbursable Grant</b> | <i>USAID to Tides Center Cooperative Agreement No. AID-OAA-A-16-00007 / Tides Center to Asian Forum for Human Rights and Development Sub agreement No. TC2208-109455 (TIDES 7B)</i> | <i>1 October 2022 – 30 April 2023</i>      |

**Location of Audit**

The single audit of FORUM-ASIA’s projects on behalf of I4C – EA will take place in Thailand, at the office of the Hub host:

Asian Forum for Human Rights and Development (FORUM-ASIA)  
S.P.D Building, 3rd Floor, 79/2 Krungthonburi Road  
Khlong Ton Sai, Khlong San, Bangkok 10600, Thailand

**Requirements for Independent Financial Auditor**

The following requirements are to be sent via email, addressed to **Ms. Consuelo Katrina Lopa**, Programme Director, Innovation for Change-East Asia, email [corinna@innovationforchange.net](mailto:corinna@innovationforchange.net) **before 26 May 2023, 11.59PM Bangkok Time (UTC+7)**.

1. Letter of Intent
2. Proposal and Audit cost
3. Background Information on Independent Financial Auditor
4. Two Recommendation Letters

**Timetable for Audit Process**

|  |                          |         |
|--|--------------------------|---------|
| Letters of Intent/Proposals will be received     | 08 - 26 May 2023         | 22 days |
| Selection process                                | 01 - 15 June 2023        | 15 days |
| Announcement of the selected independent auditor | 16 June 2023             |         |
| Audit period                                     | 20 June – 18 August 2023 | 60 days |
| Submission of First Draft Audit Report           | 28 August 2023           | 10 days |
| Submission of Final Audit Report                 | 11 September 2023        | 15 days |