

**CALL FOR EXPRESSION OF INTEREST
FROM AN INDEPENDENT FINANCIAL AUDIT FIRM**
TO CONDUCT AN ANNUAL AUDIT OF FORUM-ASIA, ON BEHALF OF I4C-EA,
FOR SAVE THE CHILDREN SUB-AWARDS FOR THE YEAR 2023-2024

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. I4C-EA is hosted by FORUM-ASIA, which 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 Cambodia, Malaysia, and the Philippines. 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, both providing administrative and financial support services to the Hub.

Objective / Project Background

FORUM-ASIA, on behalf of I4C – EA, is a recipient of a SIDA sub-award through Save the Children International-Asia Regional Office, for the “Global Civil Society Strengthening Programme of 2022-2026.”

FORUM-ASIA wishes to engage the services of a financial audit firm for the purpose of auditing the Global Civil Society Strengthening Programme of 2022-2026, as stipulated in the agreement between FORUM-ASIA and Save the Children International Asia Regional Office. 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 (Revised) shall be carried out. The audit and the additional assignment shall be carried out by an external, independent and qualified auditor.

The objective is to audit the financial report for grant funds received by FORUM-ASIA for the period 15 October 2023 to 31 December 2024, as submitted to SIDA, and to express an audit opinion according to ISA, applying ISA 800 (Revised)/ISA 805 (Revised), on whether the financial report of the Global Civil Society Strengthening Programme of 2022-24 is in accordance with FORUM-ASIA’s accounting records and SIDA’s requirements for financial reporting as stipulated in the agreement, including appendices between Save the Children International Asia Regional Office and FORUM-ASIA.

The audit should cover transactions for FY 2023 and 2024 that are associated with the following project grants, with an approved budget of SEK 1,128,728.00, equivalent to about USD 104,355.00.

Award Type	Grant Title	Grant Period (Inclusive Dates)
Partnership Agreement Award Number: 17849	<i>Global Civil Society Strengthening Programme 2022-26 (Year 2023)</i>	<i>15 October 2023 to 31 December 2023</i>
Partnership Agreement Award Number: 17849	<i>Global Civil Society Strengthening Programme 2022-26 (Year 2024)</i>	<i>1 January 2024 to 31 December 2024</i>

Location of Audit

The annual 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
Klong Ton Sai, Klong San, Bangkok 10600, Thailand

Requirements for Independent Financial Auditor

Following are the requirements for the Independent Financial Auditor:

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

The above requirements are to be sent via email on or before 14 November 2024, 11.59PM Bangkok Time (UTC+7).

- addressed to Ms. Consuelo Katrina Lopa, Programme Director, Innovation for Change-East Asia, email corinna@innovationforchange.net
- with the email subject [AUDIT FORUM-ASIA-Save the Children] *name of audit firm*

Timetable for Audit Process

Letters of Intent/Proposals will be received	By 14 Nov 2024	
Selection process	15-25 Nov	11 days
Announcement of the selected independent auditor	27 Nov	
Audit period	05 Dec 2024 – 10 Jan 2025	20 days
Submission of First Draft Audit Report	20 Jan 2025	10 days
Submission of Final Audit Report	31 Jan 2025	