

**FORUM-ASIA Terms of Reference**  
**Audit of Bread for the World-Funded Project Support**  
*(1 November 2024–31 October 2027)*

**Introduction**

The Asian Forum for Human Rights and Development (FORUM-ASIA) is a network of 88 member organizations across 23 countries, primarily 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 holds consultative status with the United Nations Economic and Social Council and maintains 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 individuals, groups, and communities are fully realized without discrimination on any grounds, in accordance with international human rights standards and norms. It achieves this by:

- Building the capacity of its members and partners
- Bringing together activists and stakeholders to address human rights issues
- Protecting human rights defenders in Asia who are in emergency situations
- Advocating for human rights at national, regional, and international levels

**Objective/Project Background**

FORUM-ASIA is currently implementing the project “Enabling Community-Centered Inclusive Development and Environmental Rights, Continuation” with financial support from Brot für die Welt (Bread for the World). This initiative is being co-implemented with partners in 10 Asian countries.

To ensure compliance with the cooperation agreement between FORUM-ASIA (the Project Partner) and Bread for the World (the Financing Partner), FORUM-ASIA seeks the services of a financial audit firm to audit the project.

**Award Type:** *Cooperation Agreement*

**Project Number:** *N-ASL-2024-0277*

**Grant Title:** *Enabling Community-Centred Inclusive Development and Environmental Rights, Continuation*

**Grant Period:** *1 November 2024 – 31 October 2027*

**Approved Budget:** *EUR 1,197,700 (Co-funding project)*

**Audit Scope and Requirements**

The audit firm will be responsible for conducting the audit in compliance with the International Standards on Auditing (ISA), as applicable in Thailand. The auditor must be properly registered/approved to perform audit work and hold an internationally recognized professional qualification (such as Chartered Accountant, Certified Public Accountant, or Chartered Certified Accountant) or an acceptable local equivalent.

**Responsibilities of the Audit Firm:*****Authorization Evidence:***

- I. Provide an audit report for the Project Partner and the Financing Partner using an appropriate form of the organization's template.
- II. Deliver audit opinions on the following aspects:
  - a) **Compliance with the Cooperation Agreement:** Verify that the project adheres to the terms of the agreement.
  - b) **Use of Project Funds:** Confirm that funds have been utilized exclusively for project purposes and in accordance with the agreement.
  - c) **Financial Statements:** Ensure that the financial statements provide a true and fair view (or, present fairly in all material respects) of the project's income, expenditure, financial position, and cash balance for the reporting period.
- III. The audit report will be prepared in accordance with the requirements of ISA 800 and consider the rebuttable presumption outlined in ISA 240.

***Audit Completion Checklist:***

- I. Evaluate the Audit Completion Checklist, which highlights key compliance considerations derived from the Audit Agreement and the Cooperation Agreement.
- II. Provide a thorough assessment based on the review.

***Management Letter:***

- I. Draft a Management Letter detailing observations related to the accounting system and internal controls.
- II. Highlight any significant weaknesses and associated risks identified during the audit.
- III. Offer specific recommendations to address these weaknesses and strengthen controls and recordkeeping practices.

**Audit Location and Schedule**

The project audit will be conducted bi-annually (six times throughout the project period) at FORUM-ASIA's office in Bangkok, Thailand:

***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 are the requirements for the Independent Financial Auditor:

- 1) Letter of Intent
- 2) Proposal and Audit Cost
- 3) Background Information on the Independent Financial Auditor

The above requirements must be sent via email on or before 15 February 2025, 11:59 PM Bangkok Time (UTC+7).

Addressed to Omer Dawoodjee, Director, FORUM-ASIA, at [omer@forum-asia.org](mailto:omer@forum-asia.org), with a copy to [preecha@forum-asia.org](mailto:preecha@forum-asia.org).

Email subject line: [AUDIT FORUM-ASIA\_name of the audit firm]

**Audit Process and Timeline**

Letters of Intent/Proposals will be received by	15 February 2025
Selection process	16–28 February 2025
Announcement of the selected independent auditor	3 March 2025
<b>Reporting Period</b>  1) <i>November 2024 – April 2025</i> 2) <i>May 2025 – October 2025</i> 3) <i>November 2025 – April 2026</i> 4) <i>May 2026 – October 2026</i> 5) <i>November 2026 – April 2027</i> 6) <i>May 2027 – October 2027</i>	<b>Audit Period</b> Exact dates will be arranged based on mutual availability  1) <i>May–June 2025</i> 2) <i>November–December 2025</i> 3) <i>May–June 2026</i> 4) <i>November–December 2026</i> 5) <i>May–June 2027</i> 6) <i>November–December 2027</i>
Submission of First Draft Audit Report	15 days after the audit check for each round
Submission of Final Audit Report	15 days after submission of the draft audit report

Inquiries can be made through the same email addresses provided above.

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