

Audit for Emergency Relief to Flood Victims in Thailand

Terms of Reference (ToR)

1. Background on Save the Children

Save the Children is the leading global independent organisation for children. Save the Children believes every child deserves a future. Around the world, we work every day to give children a healthy start in life, the opportunity to learn and protection from harm. When crisis strikes, and children are most vulnerable, we are always among the first to respond and the last to leave. We ensure children’s unique needs are met and their voices are heard. We deliver lasting results for millions of children, including those hardest to reach.

We do whatever it takes for children – every day and in times of crisis – transforming their lives and the future we share.

Our vision: A world in which every child attains the right to survival, protection, development and participation.

Our mission: To inspire breakthroughs in the way the world treats children, and to achieve immediate and lasting change in their lives.

Our values: Accountability, ambition, collaboration, creativity and integrity.

We are committed to ensuring our resources are used as efficiently as possible, in order to focus them on achieving maximum impact for children.

2. Background information/context

2.1 Project Background

On February 10, 2026, the Government of the Hong Kong Special Administrative Region (the Government) has approved a grant of HK\$3 million from the Disaster Relief Fund (DRF) to Save the Children Hong Kong Limited for providing emergency relief to Flood victims in Thailand, as project implementor, engaged the services of an audit firm for the purpose of auditing the direct implementation costs of the Project, as stipulated in the grant letter from the donor – Ref: DRFAC 03/26 (A W-150-020-010-151).

The Project targets 4 provinces and their 9 districts for distribution across 16 Sub-district as the table below. The expected completion date for the project audit is May 5, 2026 (15 weeks upon funding approval). Please note that the final completion date may be extended based on the latest planning and will be confirmed by our donor.

Province	District	Sub-district (equivalent to municipality)
Narathiwat	Ra-ngae	- Ba-ngo Sato - Tanyong Mat
Pattani	Khok Pho	- Makrut

	Nong Chik	- Kholo Tanyong - Bo Thong
	Thung Yang Daeng	- Phithen
Songkhla	Chana	- Khu - Ban Na
	Hat Yai	- Khuan Lang
	Na Thawi	- Plak Nu - Na Thawi
Yala	Yaha	- La-ae - Baro
	Mueang Yala	- Yupo - Sateng - Sateng Nok

2.2 Partnership

The recipient organization: Save the Children Hong Kong (SC Hong Kong)

Local implementing organization: The project is implemented by Save the Children (Thailand) Foundation (SCT).

Both SC Hong Kong and SCT manages whole project budget and SCT directly coordinates with communities and local authorities to carry out the project.

2.3 Budget (HKD)

Description	Amount
Household Kits	812,970
Family Hygiene Kits	824,205
Baby Hygiene Kits	153,119
Children Hygiene Kits	301,850

Back to School (elementary school) Kits	330,148
Back to School (secondary school) Kits	209,752
Packaging, Warehousing, Transportation and Distribution costs	217,957
Administrative expenses - Save the Children response personnel,	127,372
Travel, accommodation and per diem,	2,356
, Donor-mandatory visibility 18287	1,985
Audit costs	18,287
TOTAL	3,000,000

3. Objective

The objective is to audit the financial report for the period February 10, 2026 to May 05, 2026 and to express an audit opinion according to Hong Kong Standards on Auditing 700 (HKSA700) issued by the Hong Kong Institute of Certified Public Accountants on whether the expenditures are in accordance with the budget that was submitted and approved by the donor, as well as the donor's requirements as stipulated in the grant letter.

4. Location and official travel involved

The Contractor will implement the service in local implementing organization offices in Bangkok. Specific date and place of work are to be decided between the client and the Contractor prior to the agreement of the contract. Basically, the Contractor will not be required to travel to other locations. Any required travel will need pre-approval by the client.

5. Services the Contractor will provide

The audit will confirm that the documents submitted for income and expenditure are prepared in accordance with HKSA700. If a format other than HKSA700 is adopted, please specify the standard used and confirmed its equivalency.

The details of the services to be provided by the Contractor are listed below:

- A. Examined the submitted financial report statements and verified if all payments of the grant from the DRF comply with the conditions of the grant;
- B. Verified the costs are one-off in nature and specifically incurred by the approved programme:
 - a. If the administrative costs have been used in part to recover additional staff cost incurred arising from the redeployment of existing staff to carry out the programme, so documentary evidence for these costs items has been produced with the audited statement of accounts. The additional cost incurred is no more than the salary of the existing staff re-deployed for the period.

- C. Verified the provision in the financial report submitted the detailed breakdown of item of related overheads or itemized administrative cost;
- D. Verified whether the administrative cost is up to 5% of the grant or 5% of the total costs incurred in the relief programme, whichever is less;
- E. Verification of the amount to be refunded to the Hong Kong Government of the unspent balance, if any; and

Performed additional necessary audit procedures to assure that all expenditures incurred were in accordance with the donor's requirements as stipulated in the grant letter.

Besides, this audit is limited to the review of project-level financial records. A complete set of statutory financial statements is not required for this audit engagement. The auditor shall clearly state the basis of preparation, scope limitations (if any), and conclusions in the auditor's findings, in accordance with professional standards and the auditor's judgement.

6. Experience and skill set required

- The audit firm must be legally operating in Thailand to conduct the external investigation.
- Having experiences of providing similar services in Thailand, working with government agencies and in an INGO context (experience with HKDRF's projects is an advantage).
- The audit work should (shall) be assigned to personnel who have and maintain professional and technical training and proficiency. Auditors shall hold relevant professional qualifications with in-depth experience in conducting audits of project financial statements. They should be properly granted with relevant professional license by the Ministry of Finance.

7. Expected Deliverables

We expect the following deliverables to be provided:

Deliverable title	Description
Audit Report	<ul style="list-style-type: none"> • Following procedures mentioned in Point 5 above. • 2 original copies (duly signed and chopped) are to be submitted.

8. Timeline & Acceptance

The auditors are required to plan the audit and submit report to Save the Children – Thailand no later than the date scheduled below:

Deliverable	Timeline
Audit in implementing organization office in Bangkok	1 August 2026
Submission of 1 st draft of Audit report	05 September 2026
Submission of final Audit report	05 October 2026

Save the Children International may ask the audit firm to make adjustments and, in some circumstances, may ask for a different audit firm, if the agreed-upon processes are not fully and appropriately followed.