

Terms of Reference

External Audit Better Cotton Growth & Innovation Fund Projects

<i>Type of contract</i>	Chartered Firms Only
<i>Duration of assignment</i>	15 Working Days
<i>Location</i>	WWF Office -Multan

WWF-Pakistan is engaged with Better Cotton Growth and Innovation Funds through an agreement for the implementation of following projects.

1. WWF Pakistan – Punjab
2. WWF Pakistan - Sindh

The Implementation Duration of the Project(s) is from 01 April 2022 to 31 March 2023. For Compliance of the BC-GIF agreement WWF-Pakistan Intends to engage an independent external auditor for the Audit of these projects.

1. Prerequisites for Audit engagement

- a) A qualified, independent audit firm, maintaining adequate enforcement mechanisms for conducting credible, systematic, objective, and high-quality financial audits in compliance with the International Standards on Auditing (ISA). See Annex 1 for further guidance.
- b) Auditor is capable and willing to work exactly according to templates and defined requirements (audit instructions) of the Fund's auditor.
- c) Auditor is capable and willing to provide all audit documents in English
- d) In good cooperation with the WWF-Pakistan, the auditor can meet the deadline and deliver the audit documents on time. As the audit report is part of the annual reporting cycle of the Fund with a tight/strict schedule, meeting the deadline and reporting in time is elementary.
- e) Reputation and professionalism.
- f) Experience of the auditor in the non-profit sector where its clients received funds/grants from an international organization and experience in the similar sector/industry.
- g) Should be a part of global top 10 Audit Firms. In case the firm is not a part of global top 10 firms then he must be able to demonstrate independence, maintaining adequate enforcement mechanisms for conducting credible, systematic, objective, and high-quality financial audits in compliance with the national auditing standard as set by the national auditing and assurance standards board or a local body of similar stature. The audit firm must also be familiar with international auditing policies and procedures as the Fund's auditor is a swiss-based international auditing firm.
- h) The Audit firm will comply with following documents for engagement of this Audit.
 - a) Annex 1: Declaration of Independence and Compliance
 - b) Annex 2: Applicable accounting standards

2. Specific Deliverables:

- a) Signed Audit Report and Financial Statements according to BC GIF Format along with annexures.
- b) Submission of Audit Report by May 01, 2023 as required by the BC GIF.

3. Requirements:

- A Certified Chartered accountant Firm having Satisfactory QCR Rating
- Prior Work Experience of BC GIF Project Audits
- Prior Work Experience with WWF-Pakistan and WWF Network Project Audit

4. Guideline for submission of proposal/expression of interest

Interested consultants should submit the following documentation to Muzzammil Ahmed (mahmed@wwf.org.pk), Maham Zahara (mzahara@wwf.org.pk)

Brief introduction of consultant (attach detailed CV with references)

- Application form available at WWF website
- Understanding of the context
- Methodology
- Design Portfolio
- Work plan
- The consultant will submit the cost of assignment in lump sum including all applicable taxes of the Government of Pakistan

5. Period of assignment

15 days from the date of signing of the consultancy.

6. Conditions

- The illustrator shall ensure the digital content is aligned with WWF's branding policy
- **Copyright:** WWF- Pakistan shall have sole intellectual property ownership and copyrights of the materials developed through this consultancy, however the artist shall be credited. The artwork can be used in any way or form by WWF-Pakistan including but not limited to social media, web use, print publications, etc.
- WWF-Pakistan reserves the right to accept any proposal or reject all proposals
- Only shortlisted consultants will be contacted for further consideration

7. Criteria of Evaluation

Applicant's proposal shall be evaluated based on the Quality and Cost Based Selection (QCBS) method. Under QCBS both technical and financial proposals shall be evaluated as per following criteria against a maximum score of 100 points;

- Technical Proposal 70%
- Financial Proposal 30%

The following criteria shall be used as a basis for evaluation of technical proposals:

- Qualifications (maximum 30 points)
- Experience relevant to the assignment (maximum 30 points)
- Adequacy of the proposed methodology and work plan (maximum 20 points)
- Skills & Competencies for the assignment (maximum 10 points)
- Prior experience with WWF-Pakistan (maximum 10 points)