

# **RFP FOR CONSULTANCY SERVICES WWF-PAKISTAN**

**Hiring of Audit firm for the period July 2024 to December  
2024 WWF Pakistan**

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**Application Submission:**

Application Submission: Interested consultants should submit the Proposal on the Application Form Available Online or can access through the following Link:

<https://forms.gle/HD8x6J1EoQUyByXx6>

**SCOPE OF WORK**  
**FOR SHORT TERM TECHNICAL ASSISTANCE**  
**Financial Audit Firm for the period July 2024 to December 2024 WWF Pakistan**

**A. Objectives**

Conduct a financial audit for the period January 1, 2024 to December 31<sup>st</sup>, 2024 of all relevant GCF expenses under the GCF project *Recharge Pakistan: Building Pakistan's resilience to climate change through Ecosystem-based Adaptation (EbA) and Green Infrastructure for integrated flood risk management* with generally accepted auditing standards (GAAS). The audit shall include tests of the accounting records as deemed necessary.

**B. Background**

The GCF project Recharge Pakistan is a cornerstone of the Government of Pakistan's vision to leverage natural systems to enhance Pakistan's resilience to climate change with the goal of reducing flood and drought risk across the Indus Basin. The project will catalyze transformational change in Pakistan by investing in EbA and green infrastructure interventions at four project sites in the Indus Basin to reduce the impacts of increasingly severe floods and droughts on vulnerable communities and ecosystems. It is a 7-year project that began implementation in July 2024.

The project is executed by WWF-Pakistan as the Executing Entity. WWF Pakistan is responsible for the execution of project activities, managing all procured parties and their activities, reporting to the Accredited Entity within WWF US, and ensuring optimal alignment of the project with the Government of Pakistan's policies and ministerial contributions to achieve the Project Outcomes and Fund-level impacts, as described in the Funding Proposal. WWF-Pakistan will enter into grant agreements with each grantee, consulting agreements with private sector service providers, and cooperative agreements with each recipient of goods or services, such as technical assistance for the project activities, retaining responsibility for any delegated authority over financial management and procurement. There are four funding sources to the project – Green Climate Fund (\$66M), USAID (\$5M), The Coca-Cola Foundation (\$5M), and WWF Pakistan in-kind (\$1.8M).

**C. STATEMENT OF WORK**

WWF Pakistan is acquiring the services of a recognized Auditing Firm to perform the external audit of the GCF project "Recharge Pakistan: Building Pakistan's resilience to climate change through Ecosystem-based Adaptation (EbA) and Green Infrastructure for integrated flood risk management". The work will be performed under the guidance of [WWF Pakistan Project Finance or Audit lead]

The audit firm will be required to perform the following tasks:

**1. General Tasks:**

- 1.1 Become familiar with the Recharge Pakistan GCF project and audit requirements.
- 1.2 Prepare and express an opinion on the financial statements provided by WWF Pakistan regarding the different funding sources including GCF, USAID, TCCF, and WWF Pakistan in-kind. It will indicate whether the financial statements present a true and fair view, in all material respects, of project revenues received, of costs incurred and of commodities/technical

assistance procured for the period in accordance with the terms of the Grant Agreements with WWF US (FW19593, FW20661, and FW19895), the Funded Activity Agreement between the GCF and the WWF US Accredited Entity, and in conformity with generally accepted accounting principles.

- 1.3 Evaluate WWF Pakistan's adherence to its internal control procedures related to the project for GCF and other donor funds received through Agreements FW19593, FW20661, and FW19895 to assess control risk, and identify reportable conditions, including material internal control weaknesses.
- 1.4 Perform tests to determine whether WWF Pakistan complied, in all material respects, with the various agreement terms and conditions, applicable laws and regulations related to the Project. All material instances of non-compliance and all indications of illegal acts should be identified.

## **2 Specific Tasks:**

- 2.1 Review and become familiar with the donor agreements pertaining to the operations and program, the Recharge Pakistan Implementation Manual, and the approved 2024 Annual Workplan and Budget.
- 2.2 Examine all cash receipts of the audit period and trace them into the bank statements.
- 2.3 Examine the Grant Agreements and Third-Party Contracts issued by WWF Pakistan during the audit period for compliance with the terms and conditions of the Donor Agreements and respective budget.
- 2.4 Examine at least 90% of the expense population related to the Project incurred during the period to ensure that the expenses:
  - a. were supported by proper documentation.
  - b. amounts were accurate.
  - c. were properly classified.
  - d. were properly authorized.
  - e. were incurred during the respective agreements period.
  - f. were incurred according to the terms of the various agreements and the approved budgets during the period.
  - g. were not for disallowed purposes.
- 2.5 If there were purchases of or transfers of equipment in excess of \$1,000 in conjunction with the agreement, a list of equipment purchased should be prepared and the equipment should be observed for physical existence.
- 2.6 Prepare a schedule of "Revenues Received, Expenses Incurred, the title should include the name of the Recharge Pakistan project, and the audit period covered. The schedule should contain three sections: revenue, expenses, net amount (surplus or deficit).
  - The revenue section should include all funds received by the project for the audit period;
  - The expense section should contain the agreement budget and actual amount for each of the expense categories listed per agreements; and
  - The net amount should equal (1)-(2).

- Total USAID and TCCF costs disbursed and reported by WWF Pakistan as cost-share to the project.
- Total WWF Pakistan in-kind reported by WWF Pakistan as cost-share to the project.

All deviations, questions on the above procedures or potential findings should be discussed with the [WWF Pakistan Project Finance or Audit lead].

## **E. REPORTING**

The Preliminary audit work will commence in XXXX and auditor will submit a Management Letter within 4 weeks after commencement of preliminary audit.

The Audit Firm will submit draft audit report by XXXX to the [WWF Pakistan Project Finance or Audit lead] for comments. This draft report will include:

- 1) An opinion (or disclaimer of opinion) as to whether the financial statements of the project are presented fairly in all material respects in conformity with the stated accounting policies.
- 2) A report on internal control related to the Project, which shall describe the scope of testing of internal control and the results of the tests.
- 3) A report on compliance which includes an opinion (or disclaimer of opinion) as to whether the auditee complied with laws, regulations, and the provisions of donor agreements which could have a direct and material effect on the Project; and
- 4) A schedule of findings and questioned costs for the Project that includes a summary of the auditor's results relative to the donor program.

All working papers shall be in the English language. Financial information will be presented in such a manner as to reflect the amounts in USD.

The Audit Firm will submit to the [WWF Pakistan Project Finance or Audit lead] by XXXX two printed copies of the final audit report with original signatures. The final report will include the management comments, as appropriate in addition to all the above (draft report).

## **F. Qualifications Consultant**

1. Be one of the internationally recognized Audit firms
2. Be experienced in auditing GAA (Government Aided Agency) projects and programs
3. Legal Certified status in Pakistan
4. Reasonable timeframe and cost on the audit

## **G. OPERATIONAL ARRANGEMENTS**

The Audit firm (XXX) will make personal arrangements for report writing and submission. For field activities, it is expected to cover all transportation costs. Provisions are made in the contract to cover these costs.

WWF Pakistan shall provide the auditors with all the necessary documentation to perform the assignment properly, in particular the following information shall be provided to the auditors before the beginning of the assignment:

- a) 2024 Annual Workplan and Budget
- b) Donor agreements and any relevant sub-agreements
- c) Organizational charts with names and titles of project staff, and
- d) Description of information technology facilities and computer systems in use

## H. SUPERVISION

The Audit Firm is responsible to the [WWF Pakistan Project Finance or Audit lead]. It will work under the specific technical guidance of [WWF Pakistan Project Finance or Audit lead] for the project.

### 1. LEVEL OF EFFORT

The Audit Firm is expected to complete the audit work within 60 working days. This timeline comprises both pre-audit and final audit.

### J. Duration of Project:

Total Number of Days 15

Starting date: April 25 2025 to May 15<sup>th</sup> 2025

## J. METHOD OF PAYMENT

This will be a fixed price contract to be paid in two installments. After completion of preliminary audit and submission of preliminary audit management letter USDXXX will be disbursed. The Consultancy estimated expenses, if any will be paid in advance upon their request if any. The final disbursement will be made upon satisfactory completion of all contractual requirements and the submission of all deliverables and an invoice to WWF Pakistan.

Figures in USD:

ITEMS	UNITS	UNIT/COSTS	TOTAL COSTS
WWF Pakistan	1		
<b>Total Fees</b>			
Report production cost	NA		
Out of pocket expenses	Actual		
Travel insurance	Actual		
Local Transportation	Actual		
Lodging and Food (not exceeding PKRXXX per person per day)	Per day on actual		
<b>Total travel and other expenses</b>			
<b>TOTAL</b>			

Reimbursements are limited to actual expenditures up to the allowed maximum amount. Receipts must be presented for all expenses of US\$10.00 or above. .

#### **K. Format of the Proposal:**

The BID submitted by the participant must be structured as per the below provided instructions:

- 1) **Application Form available at WWF-Website** - General information about the Bidder, covering, qualification and experience, CV and all related Information.

#### **L. Experience:**

- a) **Description of the complete projects:** the list and general information about the complete projects, description of the role in the project, other accomplishments of the Consultant.
- 2) **Proposal outlining scope consultancy service-** Description of scope and working process, stages, deliverables, exclusions, conditions;
- 3) **Provide template of already complete similar type of reports-** the WWF-PAKISTAN may request additionally;
- 4) **Service Provision Timeline** – Provide Detailed Work Plan as per Deliverable and TORs.
- 5) **Financial Proposal-** the prices shall be provided in Pak Rs, the total price shall include all costs related to service provision including applicable taxes.

#### **Note:**

Templates of all Information is provided on Application form available at WWF-Website. Any Additional Information related to the RFP can be attached along with application Form.

#### **Financial Proposal:**

The proposed prices shall be provided in PKR, the total price shall include all costs related to service provision including all Direct and Indirect taxes, Travel, Boarding & Lodging shall be based on actual receipt up to max Ceiling (If Any).

The consultant will submit the cost of the assignment in a lump sum, including all applicable taxes according to the Government of Pakistan and the Government of Punjab.

**The Payment Term:** shall be defined by the contract to be concluded between WWF -Pakistan and the consultant.

#### **Evaluation Process:**

Applicant's proposal shall be evaluated based on 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.

- A) Technical Proposal (70%)
  - Detailed workplan
  - Expression of interest (EOI)
  - Company's Profile

- Detailed methodology
- B) Financial Proposal (30%)
- Detailed financial proposal which should be inclusive of all applicable taxes and out of pocket expenses. The financial proposal should follow a breakdown structure i.e., specifying cost(s) to each head and subhead
  - Company's registration certificate
  - NTN detail(s)
  - Any legal or technical certification required for the task
  - Audited Accounts Report (if available) of last FY
- Note: Late/ incomplete submissions will not be accepted. Only three (03) top-ranked firms will be included in the comparative process

**M. Documentation and Confidentiality:**

All documents completed based on requirements of the present RFP shall be the property of the WWF-Pakistan, and shall not without the consent of the WWF-Pakistan be used, reproduced or made available to third parties beyond what is necessary in respect of the fulfilment of the Project. All documents issued and information given to the BIDDER shall be treated as confidential.