



TERMS OF REFERENCE

External Audit for “Phase 2: Expanding Migrant Workers’ Collective Voice in Vietnam to Promote Social Protection Policy Changes”

Financial Period: 1 May 2020 – 30 June 2023.

Oxfam is a global movement of people who are fighting inequality to end poverty and injustice. There are currently 21 member organizations working in 87 countries. We have a vision of a just and sustainable world. A world where people and the planet are at the center of our economy. Where women and girls live free from violence and discrimination. Where the climate crisis is contained. And where governance systems are inclusive and allow for those in power to be held to account.

Oxfam in Vietnam believes that a reduction in poverty, injustice, and inequality will occur through the interaction between active citizens, accountable states and responsible private sector and that it is fundamental to Vietnam’s development. Oxfam in Vietnam aims to influence the current growth-based development model to shift to a Human Economy Development Model, putting people and the planet before profits.

1. Project Background

Oxfam is a global movement of people who are fighting inequality to end poverty and injustice. There are currently 21 member organizations working in 70 countries, who coordinate and lead this fight via the Oxfam International Secretariat.

Oxfam in Vietnam believes that a reduction in poverty, injustice, and inequality will occur through the interaction between active citizens, accountable states, and responsible private sector and that it is fundamental to Vietnam’s development.

In Vietnam, informal and formal migrant workers often face poor working and living conditions, low and insecure incomes, and long working hours. While factory workers are usually paid slightly more than the minimum wage, this is often not enough to cover their daily needs, and many have to work substantial amounts of overtime. Many migrant factory workers are employed on short-term labor contracts, and as a result, are unable to participate in social protection schemes. In addition, many migrant and informal workers are in precarious employment and cannot access social protection.

Oxfam in Vietnam has been implementing various projects so that organized marginalized workers, particularly women, are able to **exercise their rights and increase their economic and social resilience by influencing relevant decision makers to expand, finance, and deliver social protection more effectively and more equitably.**

2. Objectives and scope of works:

Oxfam country office is looking for a qualify auditing company to carry out the external audit to project “Phase 2: Expanding Migrant Workers’ Collective Voice in Vietnam to Promote Social Protection Policy Changes” with the following project detail:

Name of Project	Project ID	Financial period	Estimated expenditure	Expected Audit sites
“ Phase 2: Expanding Migrant Workers’ Collective Voice in Vietnam to Promote Social Protection	A-05328	1/5/2020-30/06/2023	EUR 500,000	Oxfam and MNET other local partner’s income and expenditures as well as cross check with beneficiaries, suppliers or third parties in Hai

Policy Changes”			Phong and Hai Duong, Ho Chi Minh
-----------------	--	--	----------------------------------

Audit scope:

1. The auditor is expected to conduct an audit of the “income and expenditure report” of the project A-05328 and to express an audit opinion according to ISA 800/805.
2. Agreed upon the procedure ISRS 4400.
3. The auditor will pay more attention to verifying MNET and their local partner’s income/expenditures in order to find down any fraud/misused of money if any.
4. The auditor will carry out checking with beneficiaries/suppliers or other third parties if there is any suspicion of fraud, misused of money (required field visit to project site)

3. Expected deliverable:

Audited financial report & management letter (2 original copies in English and 2 original copies in Vietnamese).

4. Timelines:

The auditor and Oxfam can discuss more details for most convenient time and arrangement for both parties.

Expected time to receive proposal is by 20/03/2023.

Expected time to work after July 1st, 2023.

Audit fees

Audit fees will be negotiated with the external auditor.

Your proposal can be sent to huyen.lethithanh@oxfam.org , tel: +084 24 39454448 extension: 506

Oxfam is committed to preventing any type of unwanted behavior at work including sexual harassment, exploitation and abuse, lack of integrity and financial misconduct; and committed to promoting the welfare of children, young people and adults. Oxfam expects all staff and volunteers to share this commitment through our code of conduct. We place a high priority on ensuring that only those who share and demonstrate our values are recruited to work for us.