



**TERMS OF REFERENCE**  
**External Audit of DEFRA/IWT Project**

**1. INTRODUCTION**

Wildlife Conservation Society (WCS) is a non-profit, US-based private organization that saves wildlife and wild places worldwide through science, conservation action, education, and inspiring people to value nature. With secured grants from various Governments and private donors, WCS has worked in Viet Nam since 2006 with government, civil society, and media partners to strengthen the commitment and institutional capacity of key agencies to combat wildlife trafficking. We facilitate collaboration and cross-agency action at domestic and international scales between key law enforcement agencies, the judiciary, natural resource regulatory agencies and civil society organizations.

During the period from July 01, 2022, to December 30, 2023, WCS has received funding from the Department of Environment, Food and Rural Affairs (DEFRA) to implement a project titled “**Exploring drivers of wild meat consumption and interventions in Vietnam**”.

To comply with donor’s regulation, WCS Viet Nam program is seeking a well-organized audit firm or an independent qualified assessor to conduct an external audit to review whether the total claims were fully and solely expended for the purposes set out in the original application (or as subsequently agreed with the Department) and following the terms and conditions for the grant. To ensure the quality and transparency of the auditing process, we will provide relevant documents, access to relevant legal documents, correspondence, and any other information deemed necessary to this process.

**2. DETAILS OF THE PROJECT AND REQUESTED SERVICES**

- 2.1 Project name: Exploring drivers of wild meat consumption and interventions in Viet Nam.
- 2.2 Project period: 01/07/2022 – 30/12/2023
- 2.3 Total project funding: £99,998 for personnel cost, program/activities cost and overhead cost. Please see more details in the project agreement upon request.
- 2.4 Service: Financial Audit. The audit shall be conducted per DEFRA guidelines for spending and reporting or otherwise as agreed between donor and recipient.
- 2.5 Reports: Independent auditors’ report and management letter. As set forth in the Schedule 2 of the project agreement, the auditors’ report must be in English and include the following wordings:

Name of Organization:
Project Title:
Project Ref No:
I have examined the accounts, records and claims relating to this grant for the period [start date] to [end date]. I confirm that the total grant monies of [£total claimed] were fully and solely expended for the purposes set out in the original application (or as subsequently agreed with Defra) and in accordance with the terms and conditions for the grant.

- 2.6 Audit tentative schedule:

Timeline	Scope of work
By 15 <sup>th</sup> Dec 2023	Auditors selected and contracted
Feb – Mar 2024	Auditors work in the WCS office in Hanoi (3 days)
By 20 <sup>th</sup> Apr 2024	Auditor to send draft audit report to WCS
15 <sup>th</sup> May 2024	Final audit report

The final audit report and management letter must be submitted as soon as possible but no later than **the specified date in the schedule in the above table** with 3 copies.

### 3 REQUIRED QUALIFICATION OF AUDITOR/AUDITING FIRM

- The audit team lead must own an international chartered accountancy qualification (E.g., ACCA, ICAEW, CPA)
- Must have experience in financial audits for NGO projects.
- Experience in financial audits for DEFRA projects is an advantage.

### 4 PROPOSAL

The proposal must incorporate the following information:

- Understanding of the TOR and the activities that are implemented by WCS
- Audit approach
- CVs of audit team members
- Audit plan
- Financial proposal (Fee should be quoted in VND including out-of-pocket expenses)

Interested candidates are invited to send applications to [vietnamconsulting@wcs.org](mailto:vietnamconsulting@wcs.org) before noon time, Monday, December 4, 2023