



Pacific Immigration Development Community (PIDC)

PIDC External Auditor

The Pacific Immigration Development Community (PIDC) represents the interests of 21 member countries in the Pacific region. The heads of Immigration across the PIDC membership share a common vision for the secure international movement of people supporting safe and prosperous Pacific Communities.

BACKGROUND

2. The Secretariat has adopted a fund accounting system, and presents general purpose financial statements that comply with International Financial Reporting Standards (IFRS). All accounting records are maintained in Samoan Tala and in the English language. The Secretariat's financial reporting and audit are conducted underneath its Financial Regulations.
3. The Audit and Risk Committee (ARC) which is an independent committee of the PIDC Secretariat provides oversight in the Secretariat's audit functions. They work closely with the PIDC Board on the appointment of the external auditor as well as reviewing and approving audit processes and outcomes.

OBJECTIVES

4. The purpose of the audit is to provide positive assurance to member governments and other stakeholders that the Secretariat's financial statements:
 - a. are free of material misstatement;
 - b. comply with the Secretariat's financial regulations;
 - c. comply with applicable international reporting standards; and
 - d. comply with any other condition required by international assurance engagements.
5. The auditor will carry out all necessary tests and evaluations of the Secretariat's accounting policies, procedures and records to provide the above assurance.
6. The auditor will also provide advice where appropriate on possible improvements to the Secretariat's accounting systems, policies and procedures to comply with international best practice.

SCOPE OF WORK

7. The auditor will conduct the audit in close consultation with the Secretariat's Financial Services team. Where required, the auditor will also consult with other functional areas of the Secretariat and independently report on request to the Audit and Risk Sub-Committee.
8. Should the auditor discover any serious irregularity such as fraud in the course of the audit, he/she shall inform Senior Management immediately and the Audit and Risk Sub-Committee.
9. The auditor shall produce an audit report to be included in the Secretariat's annual financial statements. The audit report shall contain the auditor's findings from the audit, and where applicable, the assurances noted in paragraph 5.
10. Additionally, the auditor shall produce a report that contains all statements and attestations required by the Secretariat's financial regulations.
11. The Secretariat's Financial Regulations require the Secretariat to submit the financial statements to the external auditor by 01 July of the year following the end of the financial year to which they relate. They then require the external auditor's report to be submitted to the Head of Secretariat by 31 August. The report is considered by the Audit and Risk Sub-Committee before being submitted to the Secretariat's governing body, which is the PIDC Board for adoption by 01 September each year.

METHODOLOGY AND EXPECTED TIMEFRAME OF TENDER PROCESS

12. This audit engagement will be for three years commencing on the date of appointment.
13. The audit will commence upon receipt by the Auditor of draft financial statements from the Secretariat. The draft financial statements are expected to be presented to the auditor by the Secretariat before the end of July each year.
14. The auditor shall complete the audit and deliver signed financial statements and audit reports to the Secretariat within one month of commencement which by 31 August of each year.

EVALUATION CRITERIA

Criteria	Score %
Audit Firm Experience	
<ul style="list-style-type: none">• Audit experience	20
<ul style="list-style-type: none">• Experience in working with International Organizations and the Not-for-profit sector	10

Audit Personnel	
<ul style="list-style-type: none"> • Audit Partner <ul style="list-style-type: none"> ○ Qualifications ○ Relevant experience • Internal Audit Manager <ul style="list-style-type: none"> ○ Qualifications ○ Relevant experience • Senior Auditor <ul style="list-style-type: none"> ○ Qualifications ○ Relevant experience 	7.5
	7.5
	10
	10
	7.5
	7.5
Proposed Methodology	20
Total Technical Evaluation	100%

Expected Timeframe of Tender Process:

Activity	Start Date	Completion Date	Duration
Request for proposal	21 February	21 March 2025	20 working days
Opening of proposal	24 March 2025	26 March 2025	2 working days
Evaluation and approval of winning proposal	27 March 2025	28 March 2025	2 working days
Contract negotiation and signing of contract	01 April 2025	04 April 2025	4 working days
Performance of service	01 August 2025	30 September 2025	2 months

GENERAL TERMS AND CONDITIONS

Interested individual(s) are encouraged to provide

- written submissions including a copy of your curriculum vitae
- covering letter and
- a financial proposal in Samoan Tala (WST) including professional fee and any other costs associated with the activity.

Bidder Ability

15. By submitting a response to this “Request for Service” (RFS), the bidder warrants that the bidder has the necessary skills, knowledge, experience and resources to comply with this RFS and capable of successfully completing the project.

Amendments:

16. Should the bidder become aware of any discrepancy, error or omission in the document submitted, and the bidder wishes to lodge a correction or provide additional information, that material must be in writing and lodged prior to the evaluation of the RFS responses.

Method of Submissions:

Tenders must be submitted via email addressed to the Head of Secretariat, email via procurement@pidcsec.org. All submissions are due on **Friday, 21 March 2025 by 5pm Samoa time.**

The electronically submitted documents should be converted to PDF format.

LATE OR INCOMPLETE SUBMISSIONS WILL NOT BE CONSIDERED.

All queries or request for information can be addressed to the Finance & Corporate Manager, Seremana Titoko of the PIDC Secretariat on telephone: +685 **29107** or email seremana.titoko@pidcsec.org