

Call for Proposals:

Audit Services for Grants received by the UK Foreign, Commonwealth and Development Office

1. Introduction

Perspectives Climate Research gGmbH is seeking to procure audit services to conduct reasonable assurance engagements in connection with grants received from the Foreign, Commonwealth and Development Office (FCDO) of the United Kingdom for the projects “Enhancing Nigeria's Capacity in Global Climate Negotiation” (short: Nigeria negotiation capacity) and “Accelerating ASEAN’ Inclusive Low-Carbon Transition and Resilient Economic Development by Strengthening Climate Action & Article 6 Readiness” (short: ASEAN STRIDE).

2. Objectives of the Assignment

The objective of the audits is to provide independent reasonable assurance reports on the financial statements and grant claims of Perspectives Climate Research gGmbH ensuring compliance with the terms of the grant agreements and relevant legislation.

3. Scope of Work

The audit firm will be required to:

- Conduct the audit in accordance with ISAE 3000 (Assurance engagements other than audits and reviews of historical financial information).
- Review the financial statements and grant claims to ensure they are prepared in accordance with the grant agreement.
- Verify that the expenditure reported is eligible and incurred in accordance with the grant agreements.
- Provide reasonable assurance reports on the financial statements and grant claims.
- Ensure that all goods and services financed either fully or in part from FCDO funds are used for the intended purposes.

Perspectives Climate Research gGmbH will:

- Provide the audit firm with all necessary records, correspondence, information, and explanations required for the project audit

4. Deliverables

The audit firm will deliver:

- 3 reasonable assurance reports on the financial statements and grant claims for the reporting periods:
Assurance report 1: ASEANSTRIDE (financial year 2025-26)
Assurance report 2: ASEAN STRIDE (financial year 2026-27)
Assurance report 3: Nigeria negotiation capacity (financial year 2025- 2026)
- 3 detailed reports highlighting any discrepancies, issues, or areas of concern for the reporting periods.
Evaluation report 1: ASEAN STRIDE (financial year 2025-26)
Evaluation report 2: ASEAN STRIDE (financial yeat 2026-27)
Evaluation report 3: Nigeria negotiation capacity (financial year 2025 - 26)
- 3 detailed recommendations for improvements in financial management and reporting.
Recommendation 1: ASEAN STRIDE (financial year 2025-26)
Recommendation 2: ASEAN STRIDE (financial year 2026-27)
Recommendation 3: Nigeria negotiation capacity (financial year 2025 - 26)
- 3 statements showing FCDO project funding certified by an independent and appropriately qualified auditor for the reporting periods.
Statement 1: ASEAN STRIDE (financial year 2025-26)
Statement 2: ASEAN STRIDE (financial year 2026-27)
Statement 3: Nigeria negotiation capacity (financial year 2025 - 26)

5. Reporting Period & Submission Deadlines of Reports

Audit 1: ASEAN STRIDE

Reporting Period: 18 July 2025 to 31 March 2026

Submission Deadline: 15 June 2026

Audit 2: ASEAN STRIDE

Reporting Period: 1 April to 31 December 2026

Submission Deadline: 15 March 2027

Audit 3: Nigeria Climate Negotiation support

Reporting Period: 15 September 2025 to 31 December 2026

Submission Deadline: 15 January 2027

6. Eligibility and Required Qualifications

Interested audit firms should demonstrate:

- Proven experience in delivering high quality audit reports
- Demonstrated expertise in international and/ or UK PACT auditing reports
- Strong understanding of grants management and legislation
- Membership of the International Federation of Accountants
- Experience in auditing non-profit organisations
- Fluency in English (minimum C1 level)
- Experience in conducting the audit in accordance with ISAE 3000 (Assurance engagements other than audits and reviews of historical financial information).
- Ensure confidentiality

7. Reporting and Coordination

The auditor will report to the Perspectives Climate Research Grants Manager or designated focal point and will coordinate closely with:

- The Perspectives Climate Research finance team and project manager
- The Grantor *Palladium International Ltd* (if required)
- The funding institution *Foreign, Commonwealth and Development Office* of the UK (if required)

8. Submission Requirements

Interested bidders should submit the following:

- A brief company profile and relevant experience
- Description of the proposed technical approach and staffing
- CV(s) of proposed personnel
- Indicative cost proposal with a clear breakdown of daily rates and an estimate regarding average work hours required for creating the deliverables (section 4)
- At least one reference from similar assignments

9. Selection Criteria

Weighting:

The evaluation criteria are weighted on a 100% basis.

Score:

0-5

! - Minimum requirements

All minimum requirements which, if not met, will lead to the exclusion. All minimum required criteria are marked with a "!".

No.	Evaluation Criterion	Sub-criteria	Weighting: 100 %
1	Technical Compliance with Terms of Reference	Full compliance with ToR, ISAE 3000 confirmation, acceptance of contractual terms	10
2	Relevant Experience		20
2.1		Membership of the International Federation of Accountants	!
2.1		ISAE 3000 reasonable assurance engagements in the last 5 years	!
2.2		Experience with donor-funded / grant-funded audits	11
2.3		Experience with FCDO or comparable donors	9
3	Qualifications and Competence of Audit Team		15
3.1		Professional qualifications of the Engagement Partner	5
3.2		Relevant experience of the Engagement Partner	5
3.3		Qualifications and experience of proposed audit team members	5
4	Audit Methodology and Approach		15
4.1		Clarity and robustness of the proposed audit methodology	5
4.2		Risk-based approach to expenditure eligibility and compliance	5

4.3		Approach to reporting findings, discrepancies, and recommendations	5
5	Quality Assurance and Professional Standards		10
5.1		Internal quality control system (ISQM 1 / ISQC 1 or equivalent)	5
5.2		Regulatory oversight and professional body membership	5
6	Capacity and Timeliness		!
6.1		Realistic audit timetable and work plan	
6.2		Availability and continuity of the proposed audit team	
7	Financial Proposal (Price)	Total cost inclusive of VAT and all expenses	30

Score	Description
0	Does not meet the requirement
1	Poor – major weaknesses identified
2	Fair – partially meets the requirement
3	Good – fully meets the requirement
4	Very Good – exceeds the requirement
5	Excellent – significantly exceeds the requirement

10. Confidentiality

The audit firm will:

- Prepare the report solely for the confidential use of Perspectives Climate Research gGmbH and FCDO.
- Ensure that the report is not copied, referred to, or disclosed without prior written consent, except where there is a statutory requirement of disclosure.

11. Submission Deadline

All submissions should be sent to:

grants@perspectives.cc

By: 20.03.2026