

# Request for Proposal

## Independent Financial Audit of the Australia-Pacific Partnerships Platform

### About Australian Aid and DT Global

Australia's development program invests in an open, prosperous, and resilient Indo-Pacific. Australia's efforts contribute to stability, restarting economies post-pandemic, and managing the effects of resurgent poverty and inequality.

At DT Global Asia Pacific, we aim to positively impact people's lives through delivery excellence. As a leading implementing partner across Asia and the Pacific, we co-create locally led solutions in partnership with governments, communities, and stakeholders. We bring together talented teams and deep regional expertise to deliver initiatives that promote inclusive economic growth, essential services, and resilient, secure communities. With over 1,500 staff, experts in 22+ countries and more than 60 years of development experience, we tackle complex community, national and transnational challenges — from governance and justice systems to climate resilience, infrastructure and social equity — with innovative thinking and a commitment to long-term impact. For more information, please see [www.dt-global.com](http://www.dt-global.com)

### About the Australia-Pacific Partnerships Platform

The Australia-Pacific Partnerships Platform (Partnerships Platform) is an Australian Government initiative funded by the Department of Foreign Affairs and Trade (DFAT) and managed by DT Global Asia Pacific. It provides Pacific Countries with a suite of flexible, fit-for-purpose options that support broad governance and stability development outcomes. These Pacific Countries are Palau, Nauru, Kiribati, Tuvalu, Federated States of Micronesia (FSM), Cook Islands and the Republic of the Marshall Islands (RMI).

Over the compliance period, refer below, the Partnerships Platform has provided services to some of these Pacific Countries through advisory services, a support unit, program designs, and an economic governance program. These services are formalised under a series of services orders under a Head Deed agreement between DFAT and DT Global Asia Pacific.

### 1. Introduction

DT Global Asia Pacific Pty Ltd (DT Global), the managing contractor for the Australia-Pacific Partnerships Platform, wishes to engage a highly reputable audit firm to provide an independent financial audit of the Partnerships Platform program.

The external audit is an important part of the overall processes to independently help identify risk, improve internal controls, value-add to the project and to identify improvements to the way that the project operates. The audit will assess the adequacy of the financial management procedures and relevant contractual obligations of the Partnerships Platform program.

The external audit shall be carried out in an independent, objective, and professional manner with the highest integrity. The work of the audit firm must adhere to the standards and guidelines for the professional practice of financial audit as set out in the international financial reporting standards: <https://www.ifrs.org/issued-standards/list-of-standards/>

## 2. Key Objective

The key objective of the audit is to determine whether Australia-Pacific Partnerships Platform is, under its Head Contract Agreement with the client, DFAT, meeting required performance and compliance standards in conformity with generally accepted accounting principles.

The selected audit firm must design audit steps and procedures in accordance with generally accepted auditing standards to provide reasonable assurance of detecting situations or transactions in which fraud or illegal acts have occurred or are likely to have occurred. If such evidence exists, the auditors must exercise due professional care in pursuing indications of possible fraud and illegal acts so as not to interfere with potential future investigations or legal proceedings.

## 3. Audit Scope

The scope of the audit will be based on an assessment of the Australia-Pacific Partnerships Platform's operational practices and procedures; project and financial management governance; oversight practices and procedures; and invoicing and reporting processes. This process will involve a review of pertinent material (including records, books and accounts) in the possession of the Contractor; and/or other matters determined by DFAT to be relevant to the performance of the Contractor's obligations.

The audit will focus on the Partnership Platform's books of accounts for the period 1 July 2023 to 30 June 2025. The audit scope will include review of the program bank account and associated financial transactions.

The audit work will be undertaken remotely with no in-country inputs required. All necessary documentation to facilitate the audit will be shared by DT Global as required (**see Section 7 - Sharing of Documentation** below).

Specific areas of focus under the audit are included under **Annex 1. Detailed Scope of Services**.

## 4. Deliverables

The auditor will complete the duties prescribed in **Annex 1 Detailed Scope of Services**. Completion will be within an agreed timeframe as specified in the contract. The Auditor will be provided with all relevant documentation and records to facilitate the auditor's work.

The auditor will provide DT Global with a report containing commentary on the effectiveness of management processes currently in place, in line with the Scope of Services Specific Areas of Focus described. It is intended that this information will also be relied upon and shared with by DT Global's client, DFAT.

Specifically, the auditor will provide:

- i. A Management Letter for the Program
- ii. Director / Commissioners statement certifying that the Account has been fairly stated and all receipts and expenditure have been received and/or incurred in accordance with the provisions of the Contract with DFAT.

### a. Management letter

The Australia-Pacific Partnerships Platform is supported by the Australian Government and implemented by DT Global.

On conclusion of the engagement, the auditor will provide a Management Letter and a Statement of Receipts and Expenditure.

The Management Letter will detail:

- i. Any material weakness in the accounting and internal control systems identified during the audit.
- ii. Recommendations to rectify identified weaknesses.
- iii. Matters that have come to the auditor's attention during the course of the audit, which significantly affect program implementation.
- iv. Identification of causes of non-compliance, where applicable.
- v. Any other matters that the auditor considers should be brought to the client's attention.  
-The auditor consents and agrees, that the Australian Government will be entitled to rely on the contents of any Management Letter or Audit Report to the same extent as the organisation requesting the audit services (DT Global).
- vi. Identification of significant risks associated with any observations.
- vii. The auditor's Management Letter and opinion will be accompanied by the Directors / Commissioners' statement (Management Letter) certifying that the Program Accounts, as noted in the project scope, are fairly stated and that all receipts and expenditure have been received and/or incurred in accordance with the provisions of the Contract with DFAT. Should the agency fail to provide a certifying statement, DT Global may require the auditor to sign off on the audit using a suitable disclaimer. A draft Management Letter and Final Report will be due in accordance with the timeframe specified in the approved audit workplan.

## b. Priority Ratings for Recommendations

To assist DT Global and the Partnerships Platform in prioritising and addressing the issues identified through the audit process, each recommendation included in the Management Letter should be assigned a priority rating in accordance with the following definitions:

Table 1 Proposed Ratings

Priority rating	Description
High	Recommendations addressing serious control weaknesses, which could cause material financial, regulatory or reputational risks, warranting immediate attention by management. Significant deviation from established policy and principles or generally accepted industry/sector standards as well departure from accounting standards will normally be rated high
Medium	Recommendations addressing weaknesses which, although less likely to lead to material financial, regulatory or reputational risk, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls exists in the organization. The absence of key controls in a function like a thinly segregated finance function duties, would be graded medium as long as there is sufficient evidence of hands-on management control and oversight at an appropriate level of seniority.
Low	Recommendations which address issues where resolution with the normal management framework is considered desirable to improve efficiency or ensure that the organization matches current sector best practice. Deviations from laid down procedures would normally be graded low provided there is sufficient evidence of management action to put in place and monitor compliance with laid down procedures.

The auditor's Management Letter should clearly identify the priority rating assigned to each finding and recommendation, along with an explanation for the rating. Where appropriate, significant risks associated with individuals finds should be noted.

## 5. Relationships and Responsibilities

The following outlines the respective roles and responsibilities of the Partnerships Platform and the appointed audit firm in relation to the independent financial audit:

DT Global / Partnerships Platform will:

- Provide timely access to staff, relevant financial records, and other documentation necessary to complete the audit within reasonable timeframes.
- At the commencement of the audit meet with audit firm virtually to discuss the audit scope and any financial or compliance areas of concern.
- Review the draft audit report and Management Letter and provide written comments or clarifications, where necessary.
- Coordinate management responses to audit findings and recommendations for inclusion in the final Management Letter.

The appointed audit firm will:

- Conduct the audit in accordance with internationally accepted auditing standards and the scope of work outlined in this Terms of Reference.
- Maintain appropriate records and working papers documenting the audit procedures undertaken, findings and conclusions.
- Provide access to audit working papers, upon reasonable request by DFAT.
- Submit a draft Management Letter and audit report within the agreed timeframe, allowing adequate time for DT Global to provide management comments prior to finalisation.

Timelines for activities and submissions related to the responsibilities above, will be outlined in the contract.

## 6. Audit Period

The audit will only focus on transactions occurring in the reporting period **1 July 2023 – 30 June 2024 and 1 July 2024 – 30 June 2025** and be limited to transactions directly related to the Partnerships Platform program. The total value of program expenditure over that period is approximately **A\$47 million**.

## 7. Sharing of Documentation

DT Global, through the Partnerships Platform, will manage and support the successful audit firm to successfully complete the independent financial audit.

The audit firm will be given complete access to all relevant financial records and documentation as required to complete the audit including but not limited to -

- i. Cashbooks and WIP reports 1 July 2023 to 30 June 2025
- ii. Supporting documents for transactions on receipts and expenses.
- iii. Bank statements.
- iv. Finance and Operational Procedures Manual.

v. Any other relevant information/documentation

As mutually agreed, the DT Global may meet with the audit team prior to the commencement of the audit to explain any financial/compliance areas of concern contained in the statement of work that they want emphasised and provide any advice concerning the performance of the audit.

DT Global may also provide written comments on the draft audit report for clarification of the facts and conclusions contained in the report to obtain the best possible final product.

The public accounting firm must properly maintain and store the working papers for a period of the completion of the audit. During this period the audit firm shall immediately provide the working papers when requested by the DFAT and allow them full access and copies of their working papers.

DT Global's Project Accountant for the Partnerships Program will be the primary contact for the audit.

## 8. Eligibility

The audit firm, including parties constituting the audit firm, may have the nationality of any country, except for those prohibited by the legislation of Palau, Samoa, Nauru, Kiribati, Tuvalu, Federated State of Micronesia (FSM) and , Cook Islands and the Republic of the Marshall Islands (RMI) or by any international Agreement of which these Pacific countries are a signatory, or by an Act of Compliance with a Decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations. At the present time the countries covered by this prohibition are those who are not current members of the United Nations.

DT Global will exclude from consideration any proposal if the audit firm submitting or one of its Related Entities is listed by the Minister for Foreign Affairs under the Charter of the United Nations Act 1945 and/or listed in regulations made under Division 102 of the Criminal Code Act 1995 (Cth). Further information about listed persons and entities is available from the Department of Foreign Affairs and Trade website at [www.dfat.gov.au/icat/UNSC\\_financial\\_sanctions.html](http://www.dfat.gov.au/icat/UNSC_financial_sanctions.html) and from <http://www.nationalsecurity.gov.au>; by the World Bank on its "Listing of Ineligible Firms" or "Listing of Firms Letters of Reprimand" posted at [www.worldbank.org](http://www.worldbank.org) (the "World Bank List"); or by any other donor of development funding on a list similar to the World Bank List.

The audit firm must meet the following eligibility criteria:

- i. must be registered in the country of the audit firm.
- ii. be free from insolvency, bankruptcy, or similar status.
- iii. have the legal capacity to enter into a contract.
- iv. be current with payments of taxes and social charges.
- v. not be ineligible pursuant to the provisions of this request for quotation (RFQ).
- vi. not have been convicted within the last year of, or currently under indictment for, a criminal offence involving corruption or other misconduct reflecting a lack of suitability to participate in government procurement.

The Audit firm will provide such evidence of their continued eligibility satisfactory to DT Global, as reasonably requested, and the successful firm will be subject to due diligence reviews prior to contracting.

The donor and the State require that auditors and audit firms observe the highest standard of ethics during the procurement and execution of contracts. In pursuance of this policy.

The definitions, for the purposes of this provision, of the terms set forth below is as follows:

- i. "corrupt practice" is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party.
- ii. "fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.
- iii. "collusive" practice" is an arrangement between two or more parties designed to achieve an improper purpose, including to influence improperly the actions of another party.

- iv. “coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
- v. “obstructive practice” is deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede an investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation.

DT Global will reject a proposal for award if it determines that the audit firm recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.

DT Global will declare an audit firm ineligible, either indefinitely or for a stated period of time, to be awarded a contract if it at any time determines that the audit firm has engaged in corrupt or fraudulent practices in competing for, or in executing, a contract.

### **DT Global's Rights**

At any time, DT Global reserves the right to:

- i. terminate this Request for Quote or cease to proceed with this procurement process.
- ii. change the structure and timing of the procurement process.
- iii. vary or extend any time or date in this Request for Quote.
- iv. terminate the participation of any audit firm in the Request for Quote process for any reason.
- v. require additional information or clarification from any audit firm or provide additional information or clarification.
- vi. negotiate with one or more audit firms.
- vii. call for new submissions.
- viii. reject any submission received after the closing time.
- ix. reject any submission that does not comply with the requirements set out in this Request for quotation, and
- x. terminate negotiations with any audit firm at any time for any reason.

### **Conflict of Interest**

The audit firm must provide details of any circumstances or relationships that constitute, or may constitute, a conflict or potential conflict of interest regarding this application, or any obligations under any formal agreement with Justice Services and Stability for Development, DT Global or the Department of Foreign Affairs and Trade.

### **Contracting with the Successful Audit Firm**

The laws of the State of Victoria (Australia) will apply to the contract.

Once DT Global selects a preferred audit firm for a specific activity, it will then enter into a contract with the audit firm. The contract will outline specific inputs, requirements, outputs, fees, tasks and other obligations as provided in the successful firm's proposal and negotiated with the organisation.

DT Global reserves the right to withhold payment for services until it receives work of a satisfactory standard.

## **8. Submission Requirements**

As part of the evaluation process, all proposals must be submitted in accordance with the following format. Failure to supply all or any part of the requested information – in the required format – will result in a proposal being excluded from the evaluation process. The audit firm must provide in clearly identified sections of the proposal:

- A technical proposal as outlined below.

- A financial proposal as outlined below.

### Technical Proposal

The audit firm must submit a Technical Proposal as per the requirements below, being no longer than 10 pages (excluding CVs that can be annexed). The technical proposal should include:

- i. The total number of staff proposed including name of employee; job title and responsibility on this assignment; financial audit and accounting qualifications; other professional qualifications; and the level of input from each staff member. This should include relevant personnel CVs.
- ii. Details of previous experience of providing financial audit services to DFAT and/or the public sector over A\$1 million. DT Global is seeking a provider that is fully familiar with the operating environment and regulatory issues facing DFAT.
- iii. An overview of the arrangements within their firm for assuring that quality and accountability exists throughout the internal audit process. Reference should be made to the relevant international financial audit standards.
- iv. An indicative workplan outlining key audit activities to be undertaken and related timeframes for delivery.
- v. Details of the Tenderer's professional indemnity and public liability insurance with minimum to cover the contractor's obligations under this audit, worker's compensation with the minimum cover as required by law, as well as any other insurances relevant to this assignment.
- vi. An outline of any other work the audit firm is currently carrying out or competing for which could cause a conflict of interest and indicate how such a conflict could be avoided.
- vii. A list of three referees (i.e. other similar sized clients)

### Financial Proposal

The audit firm must submit a Financial Proposal as per the requirements below. The financial proposal should show the all-inclusive maximum prices for the proposed audit work and should include:

- i. Details of the anticipated number of days and daily fees for audit team members
- ii. Details of all other administration, overhead and incidental costs including management fee.

The Tenderer should note that DT Global expects these rates to remain constant for the duration of the contract.

### Submission Process

DT Global requests that responses to this Request for proposal be submitted by **15 September 2025, at 5.00pm AEST**, to: [operations@auspacpartnerships.com.au](mailto:operations@auspacpartnerships.com.au)

Any enquiries or questions relating to the Request for Proposal process should be sent to

[operations@auspacpartnerships.com.au](mailto:operations@auspacpartnerships.com.au)

### Other Information

DT Global is an Equal Opportunity Employer. All qualified applicants will receive consideration for employment without regard to race, colour, religion, sex, sexual orientation, veteran status, gender identity, or national origin. DT Global, LLC prohibits discriminating against employees and job applicants who inquire about, discuss, or disclose the compensation of the employee or applicant or another employee or applicant.

Our organisation is committed to child protection and safeguarding the welfare of children in the delivery of our international development programs. Recruitment and selection procedures reflect this commitment. We are committed to safety and the prevention of sexual abuse and harassment, child protection and bribery prevention.

The Audit firm will provide such evidence of their continued eligibility satisfactory to DT Global, as reasonably requested, and the successful firm will be subject to due diligence reviews prior to contracting.

**Please note:** The successful tenderer will be considered the preferred provider for all future Independent Financial Audits of the Partnerships Platform, provided that their subsequent quotes remain within a reasonable CPI-adjusted range.

The Australia-Pacific Partnerships Platform is supported by the Australian Government and implemented by DT Global.



## Annex 1. Detailed Scope of Services

### 1. Record Keeping

The auditor will assess compliance of all necessary supporting documents, records, and accounts with respect to all Partnerships Platform Account activities, with clear linkages between the accounting records and financial report. This will include:

- Computation and recalculation, including checking mathematical accuracy of estimates, accounts, or records.
- Reconciling related accounts against each other, subsidiary records to primary records and internal control documents.
- Confirmation, including directly confirming balance or transactions with external parties, such as balances, or accounts payable.
- Sampling vouchers and supporting documents to determine that balances are properly specified.
- Tracing journal postings, subsidiary ledger balances details corresponding to general ledger accounts.

### 2. Bank Accounts

The auditor will:

- Verify cashbook receipts and payments with bank reconciliations and bank statements on a determined sample basis.
- Review program bank reconciliations prepared from 1 July 2023 to 30 June 2025. Where no bank reconciliation has been prepared, the auditor will determine the magnitude of unreconciled differences and perform further work in this area to determine the nature of those differences. Note: WIP reports can be provided for the period 1 July 2023 to 30 June 2025.
- Obtain an independent third-party review of the bank balances as arrears from 1 July 2023 to 30 June 2025.
- Confirm all interest payments, bank charges and fees are properly recorded in the financial records.

### 3. Purchasing and procurement

In relation to procurement, the auditor will:

- Undertake an analytical review of procedures, combined with detailed testing, to determine adherence to the Partnerships Platform Operational Manual procurement policies and procedures and Australian Government Commonwealth Procurement Rules.

### 4. Expenditure

In relation to expenditure, the Auditor will test recoverable and other related expenditure on:

- The eligibility and accuracy of financial transactions from 1 July 2023 to 30 June 2025.
- Confirming expenditure has been appropriately authorised.
- Ascertaining that expenditure is in accordance with policies and procedures on procurement, outlined in the relevant Partnerships Platform Finance Manual and make business sense Confirming acquittal process has been adhered to.
- Confirming acquittal processes have been adhered to.
- Checking proper records have been maintained.

### 5. Revenue - Tranche Payments

The auditor will:

- Review tranche payments and other receipts for transactions made on the Partnerships Program, to ensure that funds received is being recorded in line with the relevant Partnerships Platform Finance Manual.

### 6. Assets

In relation to assets, the auditor will:



- Ensure assets acquired have been recorded in an appropriate asset register and are appropriately maintained or disposed of in accordance with the Partnerships Platform Operations Manual (Section 5 Asset Management).

## 7. Internal Controls

The auditor will assess the competency of internal controls for the financial management system and establish if the following has been achieved:

- The organization structure and the control environment within the project - assess in terms of effectiveness and efficiency of the framework of authorities, workflows, adequacy of staffing especially in the finance function and appropriate segregation of duties.
- Pre-authorisations are obtained and documented before transactions are entered.
- Accuracy and consistency are achieved in recording, classifying, summarising and reporting transactions.
- Reconciliations with internal and external evidence are performed on a timely basis by appropriate level of management.
- Balance can be confirmed with external parties.
- Adequate documentation and an audit trail are retained to support transactions.
- Transactions are allowable under contracts governing the project.
- Errors and omissions are detected and corrected by Program personnel in the normal course of their duty and if management are informed of recurring problems or weaknesses.
- Management does not override the normal procedures and internal control structure.

### Other Requirements:

Additional requirements that the auditor will meet include:

- Review of all documents that relate to any observations that are going to be made, with the Program Accountant for explanation, before any draft reports are prepared.
- If a general statement is made in an observation, the auditor should retain a list of transaction numbers, should the client require any further information.

## 8. Fraud and corruption

The auditor will ensure:

- The audit procedures should be planned and documented in accordance with DT Global's Code of Conduct and policies on anti-corruption, bribery and fraud.
- The auditor will provide DT Global with commentary on the effectiveness of management processes currently in place. It is intended that this information will also be relied upon by DT Global's client, DFAT.

## Other Information

DT Global is an Equal Opportunity Employer. All qualified applicants will receive consideration for employment without regard to race, colour, religion, sex, sexual orientation, veteran status, gender identity, or national origin. DT Global, LLC prohibits discriminating against employees and job applicants who inquire about, discuss, or disclose the compensation of the employee or applicant or another employee or applicant.

Our organisation is committed to child protection and safeguarding the welfare of children in the delivery of our international development programs. Recruitment and selection procedures reflect this commitment. We are committed to safety and the prevention of sexual abuse and harassment, child protection and bribery prevention.

