



ONE **ASEAN** ONE **RESPONSE**

AHA CENTRE

TERMS OF REFERENCE FOR EXTERNAL AUDIT

- Consultancy: External Audit Engagement of the Financial Statements of the AHA Centre and Its Projects for the Financial Year 1 January 2026 – 31 December 2026.
- Reporting to: Director of Corporate Affairs and Assistant Director – Head of Finance.
- Duration: June 2026 to March 2027 (with possibility of extension).
- Station: Jakarta, Indonesia.

1. BACKGROUND

The ASEAN Coordinating Centre for Humanitarian Assistance on Disaster Management (The AHA Centre) is an inter-governmental organisation originally established by the ten (10) ASEAN Member States to facilitate regional cooperation and coordination in disaster management and emergency response. In November 2025, Timor-Leste formally acceded to ASEAN, becoming the eleventh (11th) ASEAN Member State.

The AHA Centre was established on 17 November 2011 during the 19th ASEAN Summit in Bali, Indonesia, through the signing of “the Agreement on the Establishment of the ASEAN Coordinating Centre for Humanitarian Assistance on disaster management (AHA Centre)” by ASEAN Foreign Ministers, witnessed by all ASEAN Heads of State/Government. The AHA Centre’s office also houses the Emergency Operations Centre (EOC), which serves as the central location in monitoring disasters and coordinating ASEAN’s collective response to disasters.

The AHA Centre employs approximately 60 ASEAN national staff and is hosted by the Government of the Republic of Indonesia under a host country agreement signed on 23 February 2016. The AHA Centre receives annual and equal contributions from ten ASEAN Member States and contributions from ASEAN Dialogue Partners and other Partners of the AHA Centre.

2. OBJECTIVE OF THE AUDIT

The objective of the audit is to:

- Express an independent audit opinion on whether the financial statements of the AHA Centre and its projects for the financial year ending 31 December 2026 are prepared, in all material respects, in accordance with the applicable financial reporting framework.
- Report any significant weaknesses on the effectiveness of the internal control over compliance with requirements that could have a direct and material financial effect on the financial statements as well as control over financial reporting.

3. RESPONSIBILITIES

The external auditor will:

1. Conduct the audit in conformity with the international auditing standards of the International Standards on Auditing (ISA).
2. Perform an external audit to obtain reasonable assurance that the financial statements are free of material misstatement, error, and fraud.
3. Examine the AHA Centre's accounts, collect and interpret figures, and identify any problems or risks to its operations.
4. Determine, among others: a) That accounting records are accurate and complete; b) That they are prepared in accordance with international best practices and the provisions of International Public Sector Accounting Standards (IPSAS); c) That statements prepared from the accounts present fairly the AHA Centre's financial position and the results of its financial operations.
5. Express an independent professional opinion on the financial position of the AHA Centre and its projects for the year 2024.
6. Report any deficiencies or weaknesses on the effectiveness of internal control over compliance with requirements that could have a financial effect on the financial statements as well as control over financial reporting.
7. Provide recommendations for improvement to the Management, including a report on the effectiveness of internal control against compliance that might affect the AHA Centre.
8. The external audit outcome shall comprise separate audit reports, auditor's opinions for all projects (approximately 30 projects) under the AHA Centre, and a Management Letter.
9. All figures in the financial statements are presented in USD currency.
10. All working papers and audit reports shall be prepared in English.
11. More information of project and transaction will be provided up on request.

4. AUDIT REPORT

- The content of the external audit report should align with the relevant audit standard. Both the audit report and management letter should adhere to the requirements and guidance set out in the applicable auditing standards.
- Fifteen (15) hard copies of both the audited report and audited financial statements for each project, the AHA Centre Core fund, and the consolidated audited report must be submitted to AHA Centre, as well as one electronic copy or PDF version containing digital signatures. Provide the hard copies within 5 working days after the finalised audit report has been confirmed by AHA centre.

5. AUDIT PERIOD

Full Audit reports for the AHA Centre fund, all projects, and consolidated audited financial statements from 1 January to 31 December 2026 and the Management Letter are expected to be completed by March 2027 (tentative).

6. EXPECTED DELIVERABLES

Deliverables are expected with the following schedule:

- a) Kick-off meeting, inception, and introduction: **June 2026**
- b) Desk study and overview the AHA Centre's accounting standard: **June 2026**
- c) Interim Audit Fieldwork to cover the accounting period 1 January 2026 to 30 June 2026: **06 – 30 July 2026**
- d) Kick-off meeting for the Second part of the Audit: **November 2026**
- e) Audit stock opname in 3 warehouses: tentative (**by October - November 2026**)
- f) Hardclose Fieldwork to cover the accounting period 1 July 2026 to 30 November 2026: **December 2026**
- g) Year end Fieldwork to cover the accounting period 1 December 2026 to 31 December 2026: **December 2026 – February 2027**
- h) Submission of the draft audit report (1 January to 31 December 2026) and recommendations: **January – March 2027**
- i) Deliver the final audit reports and recommendations for each project projects, including the consolidated audited financial statements separately and a management letter for 2024: **January – March 2027**

7. REQUIREMENTS

Required Skills:

The external auditor needs to have the following technical requirements:

- a) International accounting and auditing firms with proven track records in conducting external audits of inter-governmental bodies, international NGOs, or specialised agencies of the ASEAN will be invited to the bidding process. Such a firm is preferably an international firm with registered offices in Jakarta.
- b) Engagement partner and the lead external auditor(s) assigned to conduct the external audit of the AHA Centre shall be a qualified chartered accountant with one of the following professional bodies: the Association of Chartered Certified Accountants (ACCA), CPA, or other internationally recognised accounting and auditing qualifications.
- c) The external auditor shall be knowledgeable and at least equipped with 7 years of experience in auditing, accounting, and financial reporting matters.
- d) The external auditor is independent and expected to uphold principles of objectivity, integrity, and be free of conflicts of interest with the AHA Centre.
- e) The external auditor must proficiency in English language communication to facilitate effective interaction with AHA's management and finance team.

The interested firms must provide sufficient information in the proposal to demonstrate compliance with the requirements in the Terms of Reference. The proposal shall be in English and shall include, as a minimum:

- a) Letter of Interest;
- b) Company profile;
- c) Curriculum Vitae of key audit personnel outlining relevant qualifications and experience;
- d) Audit methodology and risk-based approach;
- e) Work plan and timeline;
- f) Financial proposal (inclusive of all applicable taxes);
- g) Declaration of independence and conflict of interest;
- h) Relevant experience and references.

7. PAYMENT SCHEDULE

The interested firms should include all taxes payable to the Government of Indonesia in the total amount of the tender. The bidding price will be one of the considerations to award the contract. The payment will be made on three payment terms (signing the engagement letter/contract, submission of draft interim report, and submission of final report) based on the review from Director of Corporate Affairs on the progress of auditing from the selected external auditor during the engaged period.

Payment will be disbursed in stages by the AHA Centre with the tentative schedule detailed as follows:

1. Upon signing of the engagement letter: 10%
2. On the commencement of the first fieldwork and submitted the final draft of the first interim report: 40%
3. Upon satisfactory receipt of the final audit report and recommendation: 50%.

8. CONFIDENTIALITY AND DATA PROTECTION

The External Auditor shall maintain strict confidentiality of all information obtained during the audit and comply with applicable data protection regulations of the host country and ASEAN.

9. APPLICATION PROCESS

The application process will follow the procurement procedure. The interested auditing firm/organisation must provide sufficient information in the proposal to demonstrate compliance with the above requirements.
