

REQUEST FOR EXPRESSION OF INTEREST (REI)

External Auditor Consultant - Philippines

The ASEAN Centre for Biodiversity (ACB) is an intergovernmental regional centre of excellence established through an agreement among the Governments of the Member States of the Association of Southeast Asian Nations (ASEAN) in 2005. The ACB facilitates cooperation and coordination among the members of ASEAN, and with relevant national governments, regional and international organisations, on the conservation and sustainable use of biological diversity and the fair and equitable sharing of benefits arising from the use of such biodiversity in the ASEAN region. Since its establishment, the ACB has lived up to its mandate of strengthening national and regional capacity for biodiversity conservation.

The ACB, in partnership with the UK Palladium and the Global Environment Centre (GEC), is currently implementing the project, Enhancing Conservation and Restoration of Wetlands and Peatlands in ASEAN as Effective Sinks and Reservoirs of Greenhouse Gases (EnCORE Wetlands). This 2-year project, approved under the ASEAN-UK GTF and delivered through the UK Partnering for Accelerated Climate Transactions (UK PACT) Programme, aims to accelerate emissions reductions through the conservation, protection and restoration of carbon-rich wetland and peatland ecosystems, in the ASEAN region – reducing the impact of climate change on the most vulnerable ecosystems. Specifically, the project aims to: (i) improve inclusive site management plans and implementation in pilot sites to integrate climate mitigation and restoration opportunities; (ii) improve measurement of carbon stock and emissions reductions in pilot sites demonstrate the positive contributions wetlands and peatlands make in reducing climate change impacts; and (iii) improve nature-based economic opportunities in local communities and stakeholders to decrease pressures on wetlands and peatlands ecosystems.

The ASEAN Centre for Biodiversity (ACB) is seeking dynamic, innovative, and committed candidates to support the project, and the engagement aims to ensure compliance with the terms of the grant agreement and relevant legislation through the provision of independent reasonable assurance on the financial statements and grant claims of ACB.

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 agreement.
- Provide a reasonable assurance report on the financial statements and grant claims.
- Ensure that all goods and services financed either fully or in part from ASEAN UK Green Transition Fund (ASEAN-UK GTF) are used for the intended purposes.

Deliverables

The audit firm will deliver:

- A reasonable assurance report on the financial statements and grant claims.
- A detailed report highlighting any discrepancies, issue, or areas of concern.
- Recommendations for improvements in financial management and reporting.



- A statement showing EnCORE Wetlands Project funding certified by an independent and appropriately qualified auditor, accompanied by the Partner’s annual audited accounts.

Qualifications of Auditor

- The Auditor confirms to meet at least one of the following conditions:
 - The Auditor and/or the firm is a member of a national accounting or auditing body or institution which in turn is member of the International Federation of Accountants (IFAC).
 - The Auditor and/or the firm is a member of a national accounting or auditing body of an institution. Although this organization is not a member of the IFAC, the Auditor commits to undertake this engagement in accordance with the IFAC standards and ethics set out in these ToR.
 - The Auditor and/or the firm is registered as a statutory auditor in the public register of a public oversight body in any of the ASEAN Member States and this register is subject to principles of public oversight as set out in the legislation of the country concerned.
- Appropriate professional qualification and suitable experience with PSA and/or ISA;
- Experience with audits of entities of comparable size and nature to ACB;
- Sufficient knowledge of relevant laws, regulations and rules in the Philippines; and
- Have the capacity and resources to carry out the work.

Interested firms may obtain further information from the ACB Bids and Awards Committee (BAC) Secretariat and may download the Terms of Reference and the Consultant’s Pre-Qualification Form on the ACB website.

Firms should prepare and send the following to acb-bac@aseanbiodiversity.org:

1. Letter of Intent of no more than two pages addressed to the Bids and Awards Committee (BAC) through the BAC Secretariat, elaborating how their qualifications and experiences make them qualified for the position. **External Auditor Consultant-Philippines for the EnCORE Wetlands Project** should be indicated in the aforesaid letter;
2. Accomplished Consultant’s Pre-qualification Form.

The deadline for submission of completed applications is on **25 February 2026**. Only applications with complete documentary requirements will be processed. Applications received beyond this date will not be considered. Only shortlisted candidates will be given due notice.


GRACE ANNE R. PALIS
 Chairperson
 Bids and Awards Committee

