



Terms of Reference Institutional Audit for the Fiscal Year 2024

Responsible to : Director Fokupers
Location : Based in Dili
Duration/hours of work : 2 week (24 September to 8 October 2025)
Application deadline : 23 September 2025
Terms of work : Subject to FOKUPERS Personnel Policies and Procedures

1. Background

Forum Komunikaun ba Feto Timor-Leste (**Fokupers**) is a women human right non-governmental organization in Dili, Timor-Leste, established in 1997 to address GBV and human rights violations against women and children. **Fokupers vision** is “Women in Timor- Leste live in peace and gender equality has been realized in their homes, their communities and in the nation.” This vision will be achieved through **Fokupers mission** to “Stop violence starting from the individual, family to institutional levels through a movement to strengthen women’s capacities in all aspects through an integrated services, therefore, women and men has the awareness, understanding and capacities to escape injustice and gender inequality”,

2. Objective

Fokupers is seeking for an independent Auditor **to conduct the institutional financial audit for the fiscal year 2024**. The auditor will express an independent professional opinion in accordance with international auditing standards and produce **a financial position statement and the income and expenditure accounts for the fiscal year ending 2024**. The purpose of the audit is to carry out and **provide reasonable assurance** that funding resources are managed in accordance with all applicable standards, including internal guidelines.

3. Scope and Location

The auditing shall be conducted at Fokupers office in Dili, where the bookkeeping is maintained.

- The auditor will ensure that financial statements are prepared in accordance with the standards and **present** a true and fair view of the financial position of the projects **and their receipts and expenditures for the financial year 2024**.
- Ensure that all income received from donors has been spent in accordance with conditions stipulated in the working agreement / contract, and the approved budget.
- The auditor's assignment shall include the following tasks:
 - (a) Financial reports - receipts vs outgoings; budget vs actual.
 - (b) To examine the propriety of project accounting operations and their conformity with the project **and relevant national regulations**
 - (c) Year-end cash positions and uncommitted grant fund balance.
 - (d) To examine that all financial documents align with the financial statement produce

- (e) To examine the tools and procedures of internal control;
- (f) A complete set of **organization's** financial audit statements which cover one year period 2024;
- (g) To ensure that Fokupers have an asset depreciation calculation for the year 2024;
- (h) In addition to the audit report, the auditors will prepare a separate "management letter", if any.

4. Audit Duration

The Audit work should be completed within two weeks from the date of commencement.

5. Deliverable

- The Auditors on completion of the audit work will submit 2 (two) original copies and soft copies of the report.
- In addition to the audit report, the auditors will prepare a Management Letter (if any), providing comments and observations on the accounting records, procedures, systems and controls that were examined during the course of the audit.

6. Consultant information and service

- Proven success with other similar organization or projects.
- Samples of past work/products
- Relevant Experience
- Proof of technical skills to complete the project

7. Qualification of the Audit Firm

- The audit firms based in Timor-Leste having affiliation/membership with a national or internationally reputed audit firms will be eligible to apply.

8. Budget

The Auditor is expected to submit a budget along with a brief proposal **detailing the proposed work schedule for a maximum of two weeks**. The budget proposed is including 4% for Tax payment. This budget should be all-inclusive and include all expenses such as the auditors honor fee(s), logistical expenditures such as travel expenses, mobile phone data coverage and copies of audit report.

How to apply?

Interested applicants should send a brief proposal with a budget via email to fokupers2003@yahoo.com no later than **23 September 2025**, with "*Institutional Audit Consultant*" as the subject of the email.

Alternatively, applicants may send a hard copy of the documents directly to the Fokupers office in Farol, Dili. Only shortlisted candidates will be notified.

For further information, please contact: +670 77257490 (Judith da Conceição)