Global Development Awards Competition
JAPAN SOCIAL DEVELOPMENT FUND (JSDF) 2024

# CALL FOR PROPOSALS

# Commissioning of an Internal Audit/Internal Control Review of NGOs in Ghana and the Philippines

## 1. About GDN

The Global Development Network (GDN) is a public international organisation that supports high-quality, policy-oriented, social science research in Low- and Middle-Income Countries (LMICs), to promote better lives. Founded in 1999, GDN is headquartered in New Delhi (India), with offices in Clermont-Ferrand (France) and Arlington (USA). Our work spans the Global South.

## 2. About the NGOs

The selected NGOs are registered civil society organisations, one based in Ghana and one in the Philippines.

## 3. The Call

GDN is inviting proposals from reputable audit firms having adequate experience in conducting internal audits/internal control reviews of non-governmental organisations (NGOs).

Applicants should demonstrate their experience and capacity to conduct reviews of this nature in both countries.

## 4. Background

The Japanese Award for Most Innovative Development Project is a competitive grant programme under the umbrella of the Global Development Awards Competition, administered by GDN, funded under the Policy and Human Resources Development Fund (PHRD) trust fund managed by the World Bank, and generously supported by the Ministry of Finance, Government of Japan.

The award programme invites non-profit NGOs and CSOs to submit project proposals supporting improved service delivery, particularly through innovative approaches that may be scaled up through grant funding. The Award supports projects that are already under implementation and have high potential for impact, particularly those benefiting exceptionally marginalised and disadvantaged groups in low- and middle-income countries., as classified by the World Bank.

The two first prize winners compete for the JSDF award after completing at least 12 months of implementation under their MIDP grant for a much larger grant of up to USD 200,000 within the framework of the World Bank-administered Japan Social Development Fund (JSDF).

The JSDF award focuses on piloting socially innovative development projects that have been identified as having the potential for development impact and replicability through the MIDP Award. The objective of the JSDF Award is to support community-driven development and poverty reduction programmes that serve to enhance productivity, increase access to social and community services and infrastructure, and improve the living conditions of poor and vulnerable groups in eligible countries.

Activities funded under the JSDF award should respond to the following funding criteria:

- Pilot innovative approaches that reach groups underserved by existing programmes.
- Target and respond to the needs of poor, vulnerable, and disadvantaged groups, delivering rapid, direct benefits to improve livelihoods.
- Support community-driven development by empowering poor communities.
- Reflect participatory design and consultation processes with target beneficiaries.
- Utilise participatory monitoring and evaluation to strengthen ownership, sustainability, and resilience.

GDN is currently in the process of collecting applications from eligible NGOs in Ghana and the Philippines for a grant of up to USD 200,000, seeking to scale up their projects.

## 5. Objective and scope of work

GDN is seeking to conduct an internal control review of the selected NGOs. The review will aim to determine whether the NGO has the capacity to effectively manage and implement the project activities if awarded the USD 200,000 grant. This will be carried out through a thorough assessment of the NGO's institutional, administrative and financial capacity.

The audit firm is expected to provide the following services:

1. Perform an internal control assessment and an assessment of statutory compliance in the following areas:

   a. Governance structure and oversight arrangements;
   b. Financial management and accountability arrangements – planning, budgeting, accounting, internal controls, funds flow, financial reporting and auditing;
   c. Human resources: roles and responsibilities of staff, fiduciary and others; and
   d. Procurement management: conformity with international procurement standards, oversight and monitoring arrangements.
   e. Compliance with the World Bank's current Environment and Social Frameworks (ESF) and associated Environmental and Social Standards (ESSs).
2. Perform testing of control mechanisms, which must include, but not be limited to, the following:
   a. Examine audit reports and annual reports of the last three (03) years and highlight any concerns/qualifications that might have been raised by the auditor/consultants;
   b. Review the donor review reports, if any, produced in the last three (03) years and share the outcomes;
   c. Review the staff manual, accounts manual, and accounting software to ensure that the organisation has the required procedures in place;
   d. Verify that relevant accounting staff possess appropriate qualifications and that duties are adequately segregated;
   e. Verify that the organisation complies with generally accepted accounting principles and statutory requirements;
   f. Examine whether accounts and records maintained by the organisation for the implementation of the Projects are accurate and regular, the accounts and expenditure relating to the Projects' activities are easily traceable, identifiable and verifiable; and the costs reported are reconcilable with the accounting system and records of the organisation;
   g. Verify that selected expenditures were necessary for project implementation and supported by appropriate documentation;
   h. Verify that the monetary value of a selected expenditure item agrees with the underlying documents; and
   i. Verify that international procurement procedures have been applied.

Note: The above test of controls is expected to be performed on a sample basis as per the sampling methodology agreed *ex-ante* (in writing) with GDN. Please note that the period covered for the sample selection shall be the last six months (at least), except for audit reports, annual reports and the donor reports (if any).

## 6. Reports/Deliverables

The audit firm will provide GDN with the following written report(s):

- Internal Audit/Internal Control Review Report

  *(**Note**: This report must include the NGO's management responses to the auditor's findings and recommendations.)*

## 7. Timeframe

The audit firm is expected to complete its review and submit the report (as listed in point 6 above) according to a timeline agreed with GDN.

The formal engagement is estimated to take place during the last quarter of 2026.

## 8. Reporting

The audit firm will report directly to **João Costa**, Senior Programme Manager at GDN.

## 9. Location

The audit firm should ideally have a presence in both countries, or can detail how the site visits will be conducted.

## 10. Budget

The budget available to finance this audit/review exercise is up to **USD 4,000** (including any out-of-pocket expenses, which shall be supported by receipts as evidence). The amount quoted in the application must demonstrate value for money. Take note that there are 2 NGOs to be assessed, one in Ghana and the other in the Philippines.

## 11. Application Procedure

Please prepare the following and submit your application via GDN's application portal.

1. A cover letter of no more than 500 words on the reasoning to apply, clearly stating the cost, respecting the budget stated in point 10.
2. Evidence of the firm's capacity to undertake the assignment.
3. Curriculum vitae (CVs) of the proposed review team.
4. A template (MS Word or PDF) of the Internal Audit/Internal Control Review Report that will be used for this assignment.

Applications will be reviewed on a rolling basis until the closing date. The last date for submission of applications is **15 September 2026**. Incomplete submissions will not be considered.