REQUEST FOR PROPOSAL (RFP/RFQ)
HQ STATUTORY AUDIT

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1 Background and Purpose:

FIND is a Swiss foundation ("the Foundation") headquartered in Geneva, operating as a Product Development Partnership (PDP) in global health diagnostics. The Foundation receives funding from a diverse base of international donors, including [multilateral, bilateral, and private foundation donors], and implements programmes both directly and through partner organisations and sub-recipients across multiple countries. For further information, please visit our website: FIND | Diagnosis for all

As a Swiss foundation, FIND is subject to statutory audit and reporting obligations under Swiss law, in addition to donor-specific financial reporting and audit requirements attached to its grant agreements.

This Terms of Reference (TOR) defines FIND's requirements, scope of services, applicable standards, and selection process for appointing its statutory auditor. It invites qualified, Swiss-licensed audit firms to submit proposals to conduct the audits required under Swiss law and provide the financial assurance services needed to meet FIND's governance, regulatory, and international donor obligations.

2 Legal and Regulatory Framework

The statutory auditor's work under this engagement is governed by the following Swiss legal instruments and professional standards. Bidders are expected to be fully conversant with each of these.

Instrument	Relevance
CO Art. 957–963b, 727/727a, 728/729	Bookkeeping obligations; ordinary vs. limited audit thresholds (balance sheet, revenue, FTEs over 2 years); auditor independence/qualification rules.
ZGB/CC Art. 80–89a, 83b, 84/84a	Foundation governance law; requires a statutory auditor (applying CO 727/727a by reference); supervisory authority (ASF) oversight and reporting duties.
Federal Act on the Oversight of Auditors (RAG)	Governs FAOA/RAB licensing — determines whether a licensed auditor or licensed audit expert is required.
DBG Art. 56(g); StHG Art. 23(1)(f); FTA Circular No. 12	Basis for FIND's federal/cantonal public-benefit tax exemption and the conditions it must continue to evidence.
Federal VAT Act (MWSTG/LTVA)	VAT registration (CHF 100,000 threshold) and treatment of donor grants and cross-border procurement.
ASF Fee Ordinance (OEmol-ASF)	Governs ASF's fee for reviewing FIND's annual report and accounts.
Swiss Auditing Standards (EXPERTsuisse, ISA-aligned); Swiss GAAP FER (incl. FER 21)	Professional audit standards and the accounting framework FIND applies; FER 21 supports donor transparency expectations.

3 Scope of Services:

3.1 Statutory Audit under Swiss law

- Determination and confirmation, at the outset of the engagement, of whether FIND is subject to an ordinary audit (Art. 727 CO) or a limited audit (Art. 727a CO), based on FIND's balance sheet total, revenue, and average full-time-equivalent headcount over the two most recent financial years, applied via Art. 83b para. 3 ZGB.
- Performance of the statutory audit of FIND's annual financial statements, prepared in accordance with the Swiss Code of Obligations (and Swiss GAAP FER, where FIND applies this standard) for the financial year(s) covered by this engagement.

- Issuance of the auditor's report to the Foundation Board, and, where an ordinary audit applies, a detailed long-form report addressing the internal control system.
- Timely support for FIND's submission of its audited annual accounts to the Federal Supervisory Authority for Foundations (ASF), including responding to any queries the ASF raises during its review.

3.2 Tax and regulatory filings

- Confirmation, as part of the audit, that FIND continues to meet the conditions for public-benefit tax exemption under Art. 56 let. g DBG/LIFD and Art. 23 para. 1 let. f StHG/LHID, as set out in Federal Tax Administration Circular No. 12, to support FIND's periodic filings with the cantonal tax administration.
- Review of FIND's VAT position under the Federal Act on Value Added Tax (MWSTG/LTVA), including registration status and the treatment of donor grants and cross-border transactions, and confirmation that VAT filings (where applicable) are consistent with the audited accounts.

3.3 International donor and grant-related audit support

- Familiarity with, and capacity to deliver against, the financial audit and reporting requirements of FIND's major institutional donors (e.g. the Global Fund, Gates Foundation, Gavi, EU institutions, UN agencies, and bilateral development agencies), including donor-specific audit certificates, grant expenditure verification, and eligibility-of-cost testing where required by grant agreements.
- Where FIND channels donor funds to sub-recipients or partner institutions (including in-country partners), the ability to coordinate or rely on sub-recipient audit work as part of an integrated group audit approach.
- Preparation of a management letter identifying internal control observations relevant to donor-funded programme financial management, distinct from the statutory audit opinion.

4 Standards and Auditor Eligibility

- Audit performed under Swiss Auditing Standards (EXPERTsuisse, ISA-aligned); accounts prepared under the Swiss CO and Swiss GAAP FER 21, if applied.
- Firm holds a current FAOA/RAB licence at the required level (audit expert for an ordinary audit; auditor for a limited audit), with no conflicts of interest.
- Demonstrated experience auditing Swiss foundations or international NGOs/PDPs in multi-donor, multi-currency environments; working proficiency in English and French.

5 Deliverables

- Audit opinion and Board report (long- or short-form, as applicable); management letter on internal controls, including donor-programme observations.
- Donor-specific audit certificates per grant agreement timelines; supporting materials for the ASF submission.

- Management letter covering internal control observations, including those specific to donor-funded programme management.

6 Reporting Lines and Governance

The statutory auditor reports functionally to FIND's [Audit & Risk Committee / Board of the Foundation], with administrative liaison through the [Chief Financial Officer / Finance Director]. The auditor's appointment and any change of auditor is subject to the Board's approval and, where required, notification to the ASF.

7 Term of Appointment

The initial appointment is proposed for 5 years [one financial year / a period of [X] years], with the possibility of renewal subject to satisfactory performance and periodic re-tendering in line with good governance practice. [Note: Swiss law does not mandate periodic audit-firm rotation for foundations in the way it does for certain public-interest entities; however, many institutional donors expect periodic re-tendering (e.g. every 5–7 years) as a matter of governance best practice — confirm FIND's own policy or donor expectations on this point.]

8 Submission Requirements:

- Firm profile, including FAOA/RAB licence details and evidence of relevant sector experience.
- Proposed engagement team CVs, including language capability and relevant NGO/foundation audit experience.
- Technical proposal describing the audit approach, including group/sub-recipient coordination where relevant.
- Confirmation of independence and disclosure of any actual or potential conflicts of interest.
- Fee proposal, itemised by statutory audit and any anticipated donor-specific audit components.
- At least [two/three] references from comparable engagements, ideally with Swiss foundations or international NGOs.

9 Evaluation and Award Process:

Proposals will be evaluated based on the following criteria:

Criteria	Weighting
License & independence	Pass/Fail
Sector & donor-audit experience	45%
Technical approach & team	35%
Fee proposal	15%
References	5%

10 TIMELINES:

	Activity	*Expected date*
1	*Publication of RFP*	*1st of October 2026*
2	*Closing for submission of proposals*	*14th of October 2026*
3	*Evaluation Process*	*15th to 23rd of October 2026*
4	*Communication on Award/s of Contract*	*23rd of October 2026*
5	*Engagement letter signed with selected Bidder*	*From 23rd of October 2026*
6	*Communication to unsuccessful applicants*	*23rd to 31st of October 2026*
7	*Engagement commencement*	*9th of November 2026*

11 AWARD CONDITIONS:

Applicants that are selected for final award will be required to provide:

CSA I (Private Individual)	CSA II (Individual with own company)	CSA III (Company with employees)
Eligibility Form	Eligibility Form	
Curriculum Vitae	Curriculum Vitae	
Diploma	Diploma	
Social security attestation	Company Registration Attestation (or Social security attestation)	Company Registration Attestation
Conflict of Interest Form	Conflict of Interest Form	Conflict of Interest Form
Code of Conduct and Ethics	Code of Conduct and Ethics	Code of Conduct and Ethics
Vendor Bank Details Form and Supporting document	Vendor Bank Details Form and Supporting document	Vendor Bank Details form and Supporting document

12 CONTRACTUAL TERMS AND CONDITIONS:

- The contract will be awarded to the successful bidder following the completion of the evaluation and selection process.
- The agreement shall become legally binding only upon both parties signing the contract.
- The consultant must execute the services in accordance with the scope of work outlined in this RFP as detailed in the agreement.
- The consultant is responsible for ensuring high-quality performance, timely deliverables, and compliance with agreed methodologies.
- Payments will be linked to deliverables and will be made upon approval of completed milestones.
- FIND reserves the right to withhold payment if the consultant fails to meet agreed-upon performance standards.
- All information received, created, or shared during the consultancy will remain confidential and must not be disclosed to third parties without FIND's prior written consent.
- The consultant must comply with applicable data protection laws and ensure the security of sensitive information.

- Any documents, reports, frameworks, tools, or methodologies developed as part of this contract will become the property of FIND.
- The consultant grants FIND unrestricted usage rights to all deliverables under this contract.

13 Term of Contract:

- The contract will become effective upon signature by both parties. The consultant is expected to begin work on the project upon contract execution, or later as agreed between the parties.
- In the event that additional time is required to complete the agreed scope due to justifiable reasons, the consultant may request an extension. Any extension must be formally approved by FIND in writing and detailed in an official contractual document.
- FIND reserves the right to renew or extend the contract for additional phases of work if further engagement is necessary. Renewals will be based on the consultant's performance, availability of funding, and evolving organisational needs.

14 Confidentiality

FIND considers any proposal received under the RFP as confidential. If required, FIND can sign a Confidentiality Disclosure Agreement (CDA) with interested Applicants/Bidders prior to proposal submission. FIND will not disclose the proposal to third parties without the prior written agreement of the proposal submitter. Review of proposals will be carried out by an internal FIND team as well as a team of external experts (which may or may not include members of FIND's independent Scientific Advisory Committee), all of whom are under confidentiality and are recused if found to have a potential conflict of interest (which they are obliged to disclose). Any specific questions concerning confidentiality should be addressed to the FIND team.

15 Clarification and questions:

Any questions can be sent directly to procurement@finddx.org until 14 of October 2026.

16 How to apply:

Please email the proposals in English, in pdf format to: procurement@finddx.org.
It is recommended that the entire Proposal be consolidated into as few attachments as possible.
All files must be free of viruses and not corrupted.
The proposer should receive an email acknowledging receipt of the proposal
Applications will be accepted and responded to expediently until 14 of October 2026.