

Detailed Terms of Reference

External Audit of SPRFMO (2026-2028)

The South Pacific Regional Fisheries Management Organisation (SPRFMO) is inviting tenders for the provision of external financial audit services in Wellington, New Zealand. The auditors will be appointed by the SPRFMO Commission for the next three years' audit work. Any questions regarding the tender and the services required can be directed to secretariat@sprfmo.int.

Deadline for the submission of offers: 1 June 2026 (17:00 NZDT).

Proposals should be submitted by email to: James Brown, Executive Secretary, secretariat@sprfmo.int

Background

The SPRFMO is an inter-governmental organisation that is committed to the long-term conservation and sustainable use of the fishery resources of the South Pacific Ocean and, in so doing, safeguarding the marine ecosystems in which the resources occur.

The [SPRFMO Convention](#) applies to the high seas of the South Pacific Ocean, covering about a fourth of the Earth's high seas areas. The Organisation consists of a Commission and a number of subsidiary bodies. New Zealand is the Depository for the SPRFMO Convention and hosts the SPRFMO Secretariat in Wellington.

The SPRFMO Commission has currently 17 Members from Asia, Europe, the Americas and Oceania (Australia, Belize, Republic of Chile, People's Republic of China, Cook Islands, Republic of Cuba, Republic of Ecuador, European Union, Kingdom of Denmark in respect of the Faroe Islands, Republic of Korea, Republic of Panama, New Zealand, Republic of Peru, Russian Federation, Chinese Taipei, The United States of America, Republic of Vanuatu) and 2 Cooperating non-Contracting Parties (CNCs) (Curacao, and Republic of Liberia).

The SPRFMO financial year is the period from 1 July to 30 June.

Audit Purpose

To provide independent assurance that the financial statements present a true and fair view of the Organisation's financial position and performance, and comply with applicable regulations and accounting policies.

Scope of Work

The audit will be performed as deemed necessary by the auditors to certify:

- that the financial statements are in accord with the books and records of the Organisation;
- that the financial transactions reflected in the statements have been in accordance with the relevant rules and regulations, the budgetary provisions, and other applicable directives;
- that the monies on deposit and on hand have been verified by a statement from relevant financial institutions.

There are a number of specific regulations guiding the work of the auditors which are stipulated in Financial Regulation 10.

Standards

Audits shall follow International Standards on Auditing (New Zealand) (ISA NZ), relevant requirements of New Zealand Auditing Standards and the SPRFMO [Financial Regulations](#).

Deliverables

- Forming an opinion and reporting on the special purpose financial statements
- Issuing Audit clearance and providing an Independent Auditors Report and audit stamped financial statement
- Issuing a Management Representation letter

Qualifications

- IFAC-affiliated professional membership.
- Prior auditing experience, preferably of international, regional, or intergovernmental bodies.
- Qualified personnel (CA, CPA, or equivalent).
- Demonstrated familiarity with New Zealand financial context and international funding mechanisms.
- Confirmation of independence and absence of conflict of interest.

Proposal Requirements

Include:

- Letter of application and independence declaration.
- Firm profile and relevant engagement references.
- Designated Contact Point (including a name, phone number and email address).
- Audit methodology and timeline.
- CVs of key staff.
- Fixed-fee quotation per year (exclusive of GST if applicable).
- Contact details for two referees.

Process and Evaluation Method

Tenders will be assessed by the SPRFMO Commission.

The successful tenderer will be expected to enter into a contract with SPRFMO for the provision of Audit services. The contract duration will be no greater than 3 years but with possible reappointment by the Commission.

Timeline

Activity	Date
RFP issued	11 May 2026
Proposal submission deadline	1 June 2026
Secretariat reporting of proposals to the Commission	June 2026
Commission appointment	End July 2026
Contract commencement	August 2026
1 st Audit commencement	7 September 2026
1 st Audit completion	30 October 2026

Further Information

Further information can be found at <https://sprfmo.int/> including the [Financial Regulations](#), background on the [FAC](#), and papers to the FAC such as the [SPRFMO Report of Income](#) and [Annual Financial Statements for the year ending 30 June 2025](#).

Disclaimer

Tenderers are responsible for all costs incurred in the preparation and lodgement of any proposals; and in respect of any discussions, negotiations, enquiries or any work undertaken by them after the proposal has been submitted. SPRFMO is not liable for any costs or compensation in relation to these matters, regardless of whether SPRFMO terminates, varies or suspends the Call for Tender process; or takes any other option under this Call for Tender.

SPRFMO will not accept responsibility for any misunderstanding arising from the failure by a tenderer to comply with the requirements set out in this Call for Tender, or arising from any ambiguity, discrepancy, inconsistency, error or omission contained in a proposal.

Nothing in this Call for Proposals or any proposal submitted by a tenderer gives rise to contractual obligations between SPRFMO and the tenderer.