Call for Proposal
Conducting an External Audit for the National YWCA of Palestine and its Members' Associations & Specific grants audit reports

I. Introduction

The National YWCA is a non-governmental association that started in Palestine in 1893 and was officially registered in Jerusalem in the year 1918. It is a union of four local associations in the cities of Jerusalem, Ramallah Jericho, and Bethlehem. The National YWCA of Palestine is registered under the Palestinian Authority with three member associations in Ramallah, Jericho, and Bethlehem. We envision a free and democratic Palestinian civil society where women and youth are empowered to exercise and protect their human, social, economic, and political rights. It is affiliated with the World YWCA, a global movement that works for -through its members: the national YWCAs in over 100 countries in the world, for the rights of women, young women, and girls. The World YWCA holds a special consultative status at the United Nations Economic and Social Council (ECOSOC).

We work in three thematic areas: 1. Economic Empowerment, 2. Social innovation and Youth leadership and 3. Women, Peace and Justice. Our programs and interventions, in these thematic areas extend almost over all geographic areas of the West Bank our outreach interventions focus more on the underdeveloped communities in the rural areas.

The Funding of the National YWCA of Palestine and Its associations, both internal and external, is quite diversified. Our internal funding, comes from diversified sources such as: Rental of Premises, Sales of food from our production unit, Students and trainee's fees (vocational training) and Kindergarten fees. Our External Funding in restricted grants and/or unrestricted grants and contributions, comes from our international partners and donors.

II. Scope-of Work and Submission Guidelines

The YWCA of Palestine requests qualified independent certified public accountants/firms to submit proposals to enter into a contract to perform:

A. Financial overall audit for the year ended December 31st 2025 for ***Four associations in addition to consolidated Audit report***

1. YWCA of Palestine (The Council)
2. YWCA Ramallah
3. YWCA Bethlehem
4. YWCA Jericho
5. Consolidated FS & Audit report for the following entities (YWCA of Palestine, YWCA Ramallah, YWCA Bethlehem and YWCA Jericho)

B. Specific grants audit reports – YWCA Palestine - as per the following schedule:

Item #	Project funding and period	Audit report period	Final Signed audit report Deadline
1	**World YWCA - YW4A** 1st January 2020 - December 31st 2025	Jan 1st - December 31st 2025	January 30th, 2026
2	**Y Global - NORAD** 1st January 2024 - December 31st 2027	Jan 1st - December 31st 2025	February 25th , 2026

Scope of Work

A. For overall Audit reports:

1. To obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes Auditor opinion, in addition to management letters regarding any matters that requires reporting.
2. As part of an audit in accordance with ISA's, the auditor should exercise professional judgment and maintain professional skepticism throughout the audit.
3. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for opinion.

4. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances,
5. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
6. Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association ability to continue as a going concern. If the auditors conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the opinion as needed.
7. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. Communicating with those charged with governance as needed regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that will be identified during the audit.

B. For specific grants audit reports:

1. To obtain reasonable assurance about whether the statement of income and expenditures, as a whole and other Financial reports & Annexes are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes the auditor opinion. In addition to management letters regarding any matters that requires reporting.
2. As part of an audit in accordance with ISA 800/805, to exercise professional judgment and maintain professional skepticism throughout the audit.
3. Ensure full understanding and implementation of donors auditing requirements whether "specific Audit procedures and instructions, requested annexes, specific reports "clarified in audit protocols, grant agreements and their annexes, and any other documents of relevance to perform the audit & deliver the audit reports accordingly.
4. Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for opinion.
5. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances,

6. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
7. Evaluate the overall presentation, structure and content of the financial Report, including the disclosures, and whether the statement of income and expenditures and other financial reports represent the underlying transactions and events in a manner that achieves fair presentation.
8. To communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that will be identified during the audit.

Special audit requirements will be shared directly by the donor to the auditor

Location of the Service: Ramallah office and Jericho Office.

Renewals: the contract can be extended if mutually agreed. The ToRs will be re-visited and renegotiated if needed and if there are changes in scope or procedures the fees could be re-negotiated.

III. Deadline for Submission and address

The Audit Firm offer should consist of a technical proposal and financial proposal **in two sealed envelopes that should reach to**: -
YWCA, Ramallah – Ein Samman Street
Mobile: (0593 666 184)
Elias Rantisi – Senior Accountant

The envelope should be clearly labeled as "Audit Proposal". **No later than 15:00 P.M on 30 October 2025**, the proposal prepared by Audit Firm and all related documents shall be written in English language

Analysis and Evaluation

Proposals will be evaluated based on **both technical and financial criteria**, with the **technical proposal accounting for 70%** of the overall score and the **financial proposal accounting for 30%.** Evaluation will be conducted according to the following areas and criteria:

- **Technical Proposal (70%)**

Team Profiles and CVs – 15 points

- Qualifications and experience of the proposed team will be assessed based on submitted CVs. This includes academic credentials, relevant professional experience, and specialized skills in the area of focus.

Relevant Experience in the MHPSS Sector – 20 points

- The evaluator's experience will be assessed based on prior

Proposed Methodology – 20 points

- The technical soundness of the proposed evaluation methodology will be assessed. This includes tools, techniques, and approaches relevant to the project's objectives and context.

Work Plan and Timeline – 5 points

- The feasibility and clarity of the proposed work plan and timeline for completing the assignment will be reviewed.

Understanding of the Terms of Reference – 10 points

- Proposals will be evaluated based on how clearly the applicant demonstrates an understanding of the TOR, including tasks, deliverables, and expected outcomes.

- **Financial Proposal (30%)**

The financial proposal will be evaluated separately and in alignment with the submitted technical offer. YWCA of Palestine reserves the right to propose budgetary adjustments if needed.

Annex (I) Expected Outputs and Statements to be Issued

A. **For overall Audit reports:**

The following overall audit final signed reports for YWCA Associations must be submitted at latest by April 05, 2026 for Arabic Version and May 15, 2026 for English Version, and must include:

1. **Audit Reports including the auditor opinion, financial statements, Notes to financial statements and needed annexes.**

- Audit report for YWCA of Palestine (Arabic and English).
- Audit report for YWCA Ramallah Association (Arabic and English).
- Audit report for YWCA Jericho Association (Arabic and English).
- Audit report for YWCA Bethlehem Association (Arabic and English).
- Consolidated Audit report (YWCA of Palestine, YWCA Ramallah, YWCA Bethlehem and YWCA Jericho) (English)

2. **Letter to management which should be submitted at the latest by 15 April 2025**

- LTM for YWCA Council.
- LTM for YWCA Ramallah Association.
- LTM for YWCA Jericho Association.
- LTM for YWCA Bethlehem Association.

B. For specific grants audit reports:

1. Audit Reports including the auditor opinion, financial reports / statements of relevance including Statement of income & expenditures, Budget utilization, Budget V.S Actual reports, Notes to financial statements, Annexes of relevance, any other reports / Annexes requested by the donor / their auditor as per the audit protocol, Audit instructions & grants agreements.

2. **Letter to Management for each one of the grants audited.**

An audit report and LTM must be submitted for all specific grants mentioned earlier under section 2.B and within the deadline determined in the schedule.

Annex (II): Technical and Financial Proposal

The Technical proposal should include the following:

- **Management Plan**: describe the present activities of the Audit Firm with focus on services related to the proposal and to describe the organizational unit that will become responsible for the audit. In addition, it must provide a brief history of previous auditing experience with NGOs mainly in similar projects and identify the person(s) representing the Audit Firm in any future dealing with YWCA. A company profile can be submitted and is encouraged

- **Resource Plan**: explain the resources of the Audit Firm in terms of personnel and facilities needed for the performance of this requirement. Curriculum Vitae of the experts conducting the audit services with their level of involvement in the engagements must be included.

- **Work Plan**: a time frame with a detailed work plan for conducting the audit should be submitted in the proposal.

- **Official Registration**: of your audit office, and its affiliation to any internationally recognized audit company if applicable, In addition to Valid Deduction at source certificate.

The Financial Proposal:

- Shall include a clear breakdown for all associated costs for the applicant **by filling the following schedule** and should be inclusive to all required taxes and insurances and any others.
- All prices shall be quoted in US Dollars, Including VAT, Original tax invoices and Valid DAS certificates must be submitted by the awardee upon making the payments.

Service	***Service Description***	**Total Required Amount including VAT - USD**
External Audit Services for YWCA Palestine for the year ended December 31, 2025, in addition to 2 specific grants audit reports	**The audit firm will perform the audit service for YWCA of Palestine "Council "FS for the year ended December 31st 2025, Additionally the audit firm will perform the audit services for 2 specific grants.**	
External Audit Services for YWCA Ramallah For the year ended December 31, 2025,	**The audit firm will perform the audit service for YWCA Ramallah FS for the year ended December 31st 2025,**	

External Audit Services for YWCA Jericho For the year ended December 31, 2025,	**The audit firm will perform the audit service for YWCA Jericho FS for the year ended December 31st 2025,**	
External Audit Services for YWCA Bethlehem For the year ended December 31, 2025,	**The audit firm will perform the audit service for YWCA Bethlehem FS for the year ended December 31st 2025,**	
Consolidated Audit report & Financial statements	**The audit firm will provide consolidated Audit report & Financial statements for Y Associations.**	
Total $		

Terms and Conditions

- The Auditor agrees to not divulge confidential information to any person for any reason during or after completion of this contract with YWCA of Palestine. Upon completion or termination of this contract, the auditor/s undertake to return to YWCA of Palestine any materials, files, or property in their possession that relate to the business affairs of YWCA. The consultant is responsible for the safety, security, and administration of primary and secondary data collection.
- All intellectual property and/or copyright material produced by the auditor/s whilst under contract to YWCA of Palestine remain the property of YWCA of Palestine and will not be shared with third parties without the express permission of YWCA. The Auditor/s are required to surrender any copyrighted material created during the term of the contract to YWCA upon completion or termination of the contract.
- The Auditors are expected to maintain high professional and ethical standards and comply with YWCA of Palestine's internal policies. YWCA is committed to ensuring a safe environment and culture for all people, and with whom we come in contact during our work. All members of the evaluation team will be required to comply with YWCA Safeguarding Policy and sign the Safeguarding Code of Conduct.
- The proposal must remain valid for a minimum of 60 days after the submission deadline.

- The Association is not obligated to accept the lowest price. Evaluation will be based on best value for money through both technical and financial assessment.
- The Association reserves the right to negotiate with the best bidder or to not contract with any of the applicants if the proposals do not meet the requirements.
- The Association reserves the right to request additional information or background checks when needed. The Association may terminate the contract if any past or present conduct is found to violate ethical or legal standards.
- All outputs resulting from this contract, including the reports, are the exclusive property of the YWCA of Palestine.