

**TERMS OF REFERENCE**

# GENERAL INFORMATION

Dünya Doktorları Dernegi is outsourcing external independent auditor to conduct financial audit of completed year of 2024.

# GENERAL OBJECTIVES AND ACTIVITIES

**Overall principles of the procedures to be performed**

The auditor is required to plan, execute, and report on the financial audit engagement in order to conclude on the following matter:

* **Principles of orderliness (financial regularity/reporting)**
* **Existence, adequacy and effectiveness of the Internal Control System**
* **Economical conduct of business and effective use of financial resources**

**Documents of reference**

The following documents and matters are to be considered by the auditor as basic references for performing the financial audit:

Legislation: Accounting:

National law

Accounting documents subject to the financial audit.

Auditor: Prior internal and external audit reports;

Any other information requested by the auditor.

**Planning the financial audit**

The auditor shall adequately plan the financial audi engagement well in advance of the work and ensure the execution of the financial audit of highest professional quality in an economical and efficient manner.

On the basis of the information received during the planning phase, including the auditor's risk assessment, the auditor shall determine:

* the type of transactions to be audited and the audit methods (full audit or sample selections);
* the type of physical counts or examination and the sites to be selected.
* the number of site visits to be planned.



## Place of financial audit

The financial audit is to be carried out at the DDD Coordination office in lstanbul in the period July 1st to August 25th, 2025.

## Detailed financial audit procedures

Appropriate audit procedures are to be applied by the auditor in order to forma conclusion on the matters outlined below. These procedures applied, either on a full coverage or a sample selection basis may include controls, checking, evaluation, inspection, interview, analysis and other audit techniques.

## Closing meeting

After the completion of the financial audit engagement, the auditor shall hold a closing meeting with the Senior Management of DDD and the staff responsible for accounting. The meeting shall address the results of the audit, discuss major weaknesses, administrative and financial management and propose recommendations to improve management, the accounting procedures and the internal control system (ICS).

## Financial audit deliverables

The audit report of the auditor shall provide an opinion on the financial information of the partner and recommendations to the management. Deadline for delivery of Final reports and invoice for work completed is September 15th, 2025.

## REQUIREMENTS:

* TMS/TFRS/KAYIK Certification by National Audit Oversight Authority (KGK)
* professional competence and experience auditing non-profit organizations in planning, conducting, and reporting on the financial audit

**BUDGET LINE/CODE:**

**LINE MANAGER APPROVAL:**

**NAME** TITLE **DATE AND SIGNATURE**