



ASIAN-PACIFIC POSTAL UNION

Call for tenders

Auditing Services for the Asian-Pacific Postal Union

30 September 2025



1 Introduction

The Asian-Pacific Postal Union (APPU) is an intergovernmental organization of 32 countries in the Asia-Pacific region. The purpose of the union is to extend, facilitate and improve the postal relations and promote cooperation in the field of the postal services between the member-countries. The APPU is headquartered in Bangkok, Thailand. Further information can be found on the APPU website at www.appu-bureau.org.

2 Objective

APPU seeks proposals from qualified audit companies to conduct a comprehensive financial audit. The objective is to provide an independent professional opinion on APPU's financial statements, ensuring compliance with APPU's General Regulations, Financial Regulations, and Funding Contracts.

3 Scope of Work

- 3.1 Conduct the audit in accordance with International Auditing Standards and local accounting profession standards.
- 3.2 Verify the proper utilization of funds in accordance with APPU's rules and regulations.
- 3.3 Review procurement processes for goods, works, and services.
- 3.4 Evaluate the adequacy of supporting documents and their linkage to financial statements.
- 3.5 Assess the effectiveness of internal controls over financial transactions.
- 3.6 Provide an opinion on the fairness of the financial statements.
- 3.7 Evaluate compliance with procedures designed to detect material misstatements.
- 3.8 Conduct entry and exit meetings with the Secretary-General of APPU.
- 3.9 Prepare a Management Letter identifying areas for improvement and previous audit recommendations' implementation status.
- 3.10 Report on any significant matters affecting APPU's sustainability.

4 Auditor Requirements

The auditor must be independent and possess a valid Certified Public Accountant license with extensive auditing experience. Company registration documents and auditor CVs should be included in the proposal.

5 Deliverables

- 5.1 Submit two audit reports, one covering the Administrative Section including the Consultancy Section and APP, and the other one covering the Training Section. Each report should include five original copies appended to the Financial Statements.
- 5.2 Provide a Management Letter based on the scope of work.



6 Audit Duration

The audit will cover the period from 1 January 2026 to 31 December 2026, with completion expected within one month from the start date.

7 Audit Fees

The audit fees will be fixed through a competitive bidding process. Below is the vouchers information for your reference.

- 7.1 Administrative Section - approx. 20-30 vouchers per month
- 7.2 Training Section - approx. 70-100 vouchers per month
- 7.3 Consultancy Section - approx. 5 vouchers per month
- 7.4 Asia Pacific Post Cooperative - approx. 5 vouchers per month

The reports include the Balance Sheet, Income Statement, Cash Flow Statement, Cash Receipts and Disbursements Statement, Notes to Financial Statements, Auditor's Opinion, and other essential statements and information.

8 Submission Details

Interested audit companies must submit their bids in a sealed envelope clearly marked "Call for Tenders for Auditing Company" to the address below:

Ms Kwanjai Kajornwuttideth
Asian-Pacific Postal Union (Auditing Services for APPU)
111 Chaengwattana Road, Tungsonghong, Laksi
Bangkok 10210 Thailand

9 Deadline for Submission

The deadline for tender submissions is 31 October 2025. Bids received after this date will not be considered.

10 For inquiries, please contact

Secretary of the Tenders and Procurements Committee
E-mail: kwanjai@appu-bureau.org