VANUATU NATIONAL PROVIDENT FUND
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# EXPRESSION OF INTEREST

## External Audit Services

The Vanuatu National Provident Fund (VNPF) — Vanuatu's only national superannuation fund — invites Expressions of Interest (EOI) from qualified and licensed audit firms to provide External Audit Services for the Fund's statutory financial statements for the financial years ending 31 December 2026, 2027 and 2028.

***Note:*** *The complete tender documentation — comprising the Request for Tender Proposal (RFTP) and the Terms of Reference for External Audit Services — is available upon request from Kensly Ham (contact details provided opposite)*

### SCOPE OF SERVICES

The External Audit Services must deliver all functionalities described in the accompanying Request for Tender Proposal (RFTP) and Terms of Reference, including:

| # | Requirement | Detail |
|---|---|---|
| 1 | **Statutory Audit** | Independent audit of VNPF's statutory financial statements for FY2026, 2027 and 2028 |
| 2 | **Regulatory Compliance** | Audit conducted per the VNPF Act (CAP 189), Financial Institutions Act 1999, IFRS and ISA |
| 3 | **Second Tier Review** | Preferred partnership with a Top Four accounting firm — review or joint engagement model |
| 4 | **Board Reporting** | Management letter and regular reporting to the VNPF Audit and Risk Committee |

### ELIGIBILITY REQUIREMENTS

- Auditor registered under Section 166 of the Companies Act (CAP 191), or an equivalent international professional body entitled to practise
- Minimum of 10 years' financial audit experience, including experience in the financial services or superannuation sector
- Appropriate business insurances, including professional indemnity insurance
- Valid Vanuatu business registration, or a proposed partnership with a locally registered firm; no conflict of interest with VNPF

### SUBMISSION REQUIREMENTS

- Cover Letter — firm's interest and suitability
- Executive Summary & Audit Approach
- Management Plan — proposed team, roles and indicative timeline
- Attachments — credentials, references, and insurance certificate
- Pricing — indicative fee structure for the three-year term

*Note: The VNPF Board reserves the right to reject or accept any application without providing reasons.*

### GENERAL CONDITIONS

- This EOI does not constitute a commitment by VNPF to engage any provider.
- VNPF may cancel, amend, or close this EOI at any time without obligation.
- All costs of preparation and submission are at the respondent's own expense.
- Late submissions will not be considered.

### AT A GLANCE

**ORGANISATION**
Vanuatu National Provident Fund

**FUND TYPE**
National Superannuation Fund

**COUNTRY**
Vanuatu

**PROJECT**
External Audit Services (FY2026–2028)

**SUBMISSION DEADLINE**
**28 August 2026**
4:30 PM | Sealed package or PDF via email

**ENQUIRIES**
**Kensly Ham**
Kensly.Ham@vnpf.com.vu
+(678) 23808

**SUBMIT TO**
**Paul Kaun**
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Paul.Kaun@vnpf.com.vu
CC: Kensly.Ham@vnpf.com.vu