



TO ALL COMMISSION MEMBERS, COOPERATING NON-MEMBERS,
PARTICIPATING TERRITORIES, AND OBSERVERS

Circular No.: 2026/83

Date: 27 August 2026

No. pages: 5

Subject: Request for proposals for external audit services for the WCPFC

Dear All,

Please find attached a request for proposals (RFP) for external audit services for the WCPFC, covering fiscal years 2026 and 2027. The deadline for proposals is **25 September 2026**.

The [Commission's Financial Regulations](#) call for the appointment of an external auditor who shall be appointed for a period of two years, to conduct an audit of the Commission's financial statements and relevant schedules relating to the accounts for the financial period in which the auditor is appointed. The external auditor shall be from a member of the Commission or an internationally recognized independent auditor with experience in the audit of international organizations.

Your assistance in circulating this request to interested parties is appreciated. This information is also available under the [Opportunities](#) section on the [WCPFC website](#).

Yours sincerely,

Rhea Moss-Christian
EXECUTIVE DIRECTOR



Request For Proposal for External Audit Services

Date of Issue	27 August 2026
Proposal Submission Deadline	25 September 2026
Contact Information for Inquiries and Submission of Proposals	Aaron Nighswander, Finance and Administration Manager aaron.nighswander@wcpfc.int +691 320-1992

1. Introduction

The Western and Central Pacific Fisheries Commission (WCPFC) is seeking proposals from qualified independent auditors to perform an external audit of its financial statements for fiscal years 2026 and 2027. The selected auditor will be responsible for providing a thorough and objective evaluation of WCPFC's financial records in accordance with generally accepted auditing standards. The Auditor shall be completely independent and solely responsible for the conduct of the audit.

2. Background Information

The WCPFC was established to ensure, through effective management, the long-term conservation and sustainable use of highly migratory fish stocks in the western and central Pacific Ocean. The Commission's Secretariat is in Pohnpei, Federated States of Micronesia. The WCPFC manages the world's largest tuna fishery, with more than 50% of the world's global tuna supply caught in the WCPFC Convention Area. The WCPFC Convention establishes a Commission, which is supported by three subsidiary bodies: Scientific Committee, Technical and Compliance Committee, and the Northern Committee. The Finance and Administration Committee also provides advice to the Commission relating to its budget and administration of the organization.

The WCPFC membership is comprised of 26 members, seven participating territories, and eight cooperating non-members, collectively "CCMs". The Commission's annual operating budget for 2026 is USD10,305,543.¹ The Commission also manages other funds, including trust funds and a working capital fund.

3. Scope of Work²

The scope of the audit includes, but is not limited to:

¹ Approved by the Commission at its 22ndth Regular Annual Session in December 2025.

² Reference: [Regulation 12 of the WCPFC Financial Regulations](#), updated December 2024.

- a. Auditing the financial statements of the WCPFC for two fiscal years: (1) ending 31 December 2026, and (2) ending 31 December 2027.
- b. In conformity with generally accepted auditing standards, provision of an audit report on the financial statements to the Commission on all relevant matters, including:
 - i. an opinion on whether financial statements are based on proper accounts and records.
 - ii. an opinion on whether the statements are in agreement with the accounts and the records.
 - iii. an opinion on whether the income, expenditure, and investment of moneys and the acquisition and disposal of assets by the Commission during the year have been in accordance with WCPFC's Financial Regulations.
 - iv. observations with respect to the efficiency and economy of the financial procedures and conduct of business, the accounting system, internal financial controls and the administration and management of the Commission.

The Auditor or authorized person(s) shall be entitled at all reasonable times to full and free access to all accounts and records of the Commission relating directly or indirectly to the receipt or payment of moneys by the Commission or to the acquisition, receipt, custody or disposal of assets by the Commission and may make copies of or take extracts from any such accounts or records.³

The Auditor shall, within 90 days of the date upon which the annual financial statements are submitted by the Executive Director, issue a report on the audit of the financial statements and relevant schedules relating to the accounts for the financial period, which shall include such information as the Auditor deems necessary with regard to matters referred to in Regulation 12.4 as appropriate.

The following are key milestones for the audit and their associated deadlines:

Key Milestones	Deadlines
Draft 2026 Financial statements are provided to the Auditor	31 March 2027
Auditor provides the Executive Director with a report on the 2026 audit	29 June 2027
Draft 2027 Financial statements are provided to the Auditor	31 March 2028
Auditor provides the Executive Director with a report on the 2027 audit	29 June 2028

³ The Executive Director shall provide the Auditor with the facilities he or she may require in the performance of the audit.

4. Place of Performance

The audit will be conducted at WCPFC Headquarters in Pohnpei, Federated States of Micronesia.

5. Duration of Appointment

The appointment of the Auditor will be for two years.

6. Deliverables

The Auditor is expected to deliver a report on the audit of the financial statements and relevant schedules relating to the accounts for the financial period, which shall include such information as the Auditor deems necessary with regard to matters referred to above in paragraph 2 of the Scope of Work, as appropriate.

The Commission may request the Auditor to perform certain specific examinations and issue separate reports on the results.

7. Proposal Requirements

Interested auditors should submit a proposal that includes:

- Firm Overview: A brief description of the auditing firm, including size, areas of expertise, and years in business.
- Audit Team: Résumés and qualifications of the individuals who will be assigned to this audit, including their experience in auditing organizations similar to WCPFC.
- Approach and Methodology: A detailed explanation of the firm's audit approach and the methodology that will be used to conduct the audit.
- Experience and References: List relevant audit experience, particularly with international organizations in the public sector, and provide at least three client references.
- Timeline: A proposed timeline for the completion of the audit.
- Fees: A detailed breakdown of audit fees, including any anticipated additional costs (e.g., travel, consultations).
- Additional Services: Any value-added services the firm can provide.

8. Submission Instructions

All proposals must be submitted electronically to aaron.nighswander@wcpfc.int by 25 September 2026.

Inquiries regarding this RFP should be directed to Aaron Nighswander at the email above.

9. Selection Process

All complete bids submitted by the RFP deadline will be compiled into a package for review by the WCPFC's 20th Regular Annual Session of the Finance and Administration Committee (FAC20), which will meet in Port Vila, Vanuatu, from 29 November to 4 December 2026.

All meeting documents for FAC20 will be publicly available on its [meeting webpage](#), including completed bids for the role of WCPFC Auditor.

Following a review of the submitted bids, FAC20 will make a recommendation to the Commission for consideration and adoption at its 23rd Regular Annual Session (WCPFC23), scheduled for 30 November to 4 December 2026 in Suva, Fiji.

The successful bid will be notified in early December 2026.

10. Terms and Conditions

The WCPFC reserves the right to reject any and all proposals, and to request additional information or clarification from any and all respondents. The selected firm will be required to enter into a formal contract with the WCPFC.

We look forward to receiving your proposal.