

TERMS OF REFERENCE (TOR)

Position: Independent Auditor

Organization: ATNi (Access to Nutrition initiative)

Issued: 18 August 2026

Deadline for Proposals: 10 September 2026

ATNi (Access to Nutrition initiative) is seeking an independent audit firm to provide audit services for ATNi's annual financial statements and related audit deliverables.

Timeline

- RFP Issue Date: 18 August 2026
- Proposal Deadline: 10 September 2026
- Proposal Review: September 2026
- Notification of Selected Firm: 30 September 2026
- Engagement Start Date: 15 October 2026
- Expected Audit Delivery: Mid-April 2027

About ATNi

ATNi is a global nonprofit actively challenging the food industry, investors and policymakers to shape healthier food systems. We analyse and translate data into actionable insights, driving partnerships and innovations for market transformation so that all people have access to nutritious and sustainable food. ATNi is registered in the Netherlands with approximately 22 FTE and several consultants around the world.

ATNi stimulates dialogue and action to transform markets in various ways, including by producing high-quality research and corporate accountability tools. ATNi publishes global and country specific indexes, research projects on a range of nutrition topics and monitoring and accountability tools for third parties. ATNi wants to see at least half of all food & beverage sales derived from healthy products by 2030, contributing to healthy diets for all.

ATNi's funding comes from independent foundations, governments, and fees. ATNi does not take funding from, or undertake projects commissioned by the food and beverage companies or industry associations. Current funders are the Gates Foundation, the UK Foreign Commonwealth & Development Office, ClIFF, Tilt Collective, Waterloo Foundation, Resolve to Save Lives, French Ministry of Foreign Affairs, Renaissance Philanthropy, Asian Development Bank, Share Action, and the Swiss Development Corporation. ATNi is VAT exempt.

For more information on ATNi, please visit our website <https://www.atni.org>.

Services Requested

For its annual audits, ATNi used Van Noort Gassler, from 2016 to 2022, and since 2022, Flynth Accountants. While we are pleased with our current services, it is good practice to routinely review which accounting firm will service our accounting needs over the next year, with the opportunity to extend the contract after this.

The audit services requested are:

- Interim audit in October (November if otherwise agreed.)
- Audit of the financial statements for 2025, submitted by mid April 2027
- Preparation of the related management letter (English)
- Presentation of the results of the audit (English) and the management letter at the board's committee meeting in April 2027
- Meeting with ATNi management and the Audit Committee as required for the audit process.
- Providing approximately 16 hours of partner and manager consultation time for management during the year, as part of the annual fee or otherwise clearly specified in the proposal

The primary users of the financial statements are the Board of Directors and the Audit Committee, and prospective funders. The engagement is expected to cover one annual audit period initially, with the possibility of extension following evaluation of the services and subject to agreement between ATNi and the selected firm.

Budget / Fee Proposal

The anticipated budget for the annual audit services is expected to be in the range of €17,000 to €27,000. We encourage firms to submit their most cost-effective proposal based on the scope described above. The proposal should include a high-level budget breakdown, any assumptions, exclusions, optional services, VAT treatment, or additional fees should be clearly specified.

The proposal should be based on a single annual fee for the routine and consultative services outlined above, unless the proposal clearly identifies any exclusions, assumptions, or optional additional fees.

RFP Selection Process Timeline

Proposals are due by 10 September 2026 and will be reviewed by our Management team in September. Once a final decision has been made, you will be notified of the selection no later than 30 September 2026. Work should begin on 15 October 2026.

RFP Submission Requirements

Proposals should cover the following:

1. **Organisation description:** Brief history and summary of your firm and expertise
2. **Recruitment approach and deliverables:** Include a clear overview of the firm's responsibilities and expectations of ATNi
3. **Team:** Include bios of the team working on the assignment
4. **Budget:** Proposed cost per year including a description of what is included in this cost and potential fee discount for non-profit organisations.
5. **References:** Please provide two references for similar work.

Please submit your proposal to admin@atni.org.

By submitting a proposal, the firm authorises ATNi to contact references to evaluate the firm's qualifications for this project.

Please contact Jane van der Plas (Operations Manager, jane.vanderplas@atni.org) for general questions about the proposal or process, or Dillian Bleijenbergh for specific financial/audit-related questions (Accountant, +31 629302011).

Evaluation Criteria

All proposals will be evaluated based on the following criteria:

- Experience, and skills of the proposed team
- Demonstrated experience with similar assignments
- Proposed costs

ATNi Resources

- [2025 Audited Financial Statements](#)

Diversity and Inclusion

ATNi is an Equal Opportunity Employer that values and respects the importance of a diverse and inclusive workforce. It is the organisation's policy to recruit, hire, train, and promote people in all job titles without regard to race, color, religion, gender, age, national origin, veteran status, disability, sexual orientation, or gender identity. We recognise that diversity and inclusion are driving forces in the success of our organization.

Disclaimer

This RFP does not commit ATNi to select any firm, award any work, pay any costs incurred in preparing a response, or procure or contract for any services or supplies. ATNi reserves the right to accept or reject any or all submissions received, cancel or modify the RFP in part or in its entirety, or change the RFP guidelines when it is in the best interests of ATNi to do so.