

**Request for Proposals**

**Title: Financial Audit of ClimateARK Project under UK Partnering for Accelerated Climate Transitions (UKPACT)**

**Number: 301495**

**RFP No: KN005**

**Date of Issuance: 3<sup>rd</sup> May 2024**

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**1. Background**

Conservation International (CI) has been protecting nature for the benefit of all, for over 30 years. Through science, policy, and partnerships, CI is helping build a healthier, more prosperous, and more productive planet. Today, with offices in more than two dozen countries and a worldwide network of thousands of partners, CI has a truly global reach.

CI through support from the UK PACT (Partnering for Accelerated Climate Transitions) programme is implementing a project seeking to accelerate REDD+ (Reducing Emissions from Deforestation and Forest Degradation) in Kenya for equitable climate mitigation and benefits (ClimateARK). ClimateARK will aim to scale-up and buttress ongoing REDD+ implementation efforts, especially REDD+ Nesting in Kenya, by ensuring a transformative, equitable and inclusive multi-stakeholder approach to nature-based solutions to emission reductions, as identified in Kenya's REDD+ Strategy.

To achieve this, the project strives to build capacity for functional multi-stakeholder engagement for REDD+ in Kenya focusing on various stakeholder groups including national and county government officials, current and prospective project developers, private sector actors, Indigenous Peoples & Local Communities, women and other social groups, conservation NGOs/CSOs/FBOs, and conservancies. Therefore, capacity building on REDD+ forms a core element of the project. It provides a key avenue for establishment of a key stakeholder base that is knowledgeable on REDD+ in Kenya. This will help support meaningful and inclusive engagement and consultation with different stakeholders.

**2. Project Overview**

CI Kenya is soliciting proposals from eligible and interested Audit firms to undertake an audit of: Kenya-UK Partnering for Accelerated Climate Transitions FCDO Project at our office in Nairobi Kenya.

The project is implemented by four partners: Conservation International (lead partner), Kieti Law, Kenya Wildlife Conservancies Association (KWCA) and Indigenous Livelihood Enhancement Partners (ILEPA) The Project duration is 1<sup>st</sup> September 2022- 31<sup>st</sup> March 2025 and the total Project value is £1,640,931 (one million, six hundred and forty thousand, nine hundred and thirty-one pounds sterling).

**3. Terms of Reference, Deliverables and Deliverables Schedule**

**OBJECTIVES**

The objective of the Audit is to enable the auditor to express a professional opinion on the financial position of the project based on funds received and expenses reported.

The audit will cover the expenses reported from the 1<sup>st</sup> of April 2023- 31<sup>st</sup> March 2024 ('Audit Period'). Projected Period Expenses amounts to **£372,675.60**.

The auditor should be given access to all legal documents, correspondence, and any other information associated with the project and deemed necessary by the auditor.

### **SCOPE OF WORK**

The audit will be carried out in accordance with International Standards on Auditing as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants, with special reference to ISA 800 (Auditor's Report on Special Purpose Audit Engagements) and will include such tests and controls, as the auditor considers necessary under the circumstances. The auditor must bear in mind, that for the establishment of the audit opinion, s/he has to carry out a compliance audit and not a normal statutory audit.

The preparation of the annual financial report is the responsibility of the lead partner. The financial information has to be established in accordance with consistently applied Accounting Standards and the underlying grant agreement.

In conducting the audit, special attention should be paid to the following:

- a. All the funds have been used in accordance with the conditions of the relevant financing agreement, with due attention to economy and efficiency, and only for the purposes for which the financing was provided.
- b. Counterpart funds have been provided and used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- c. The payments out of the project funds have been made in accordance with the conditions of the agreement. Where ineligible expenditures are identified, these should be noted separately.
- d. Goods and services financed have been procured in accordance with the relevant agreement and the FCDO Project Agency procurement guidelines.
- e. All necessary supporting documents, records, and accounts have been kept in respect of all project ventures including expenditures reported. Clear linkages should exist between the accounting books of the Grantee, the cash requests and reports presented to Conservation International.
- f. The project accounts have been prepared in accordance with consistently applied International Accounting Standards and give a true and fair view of the financial situation of the project at (date) and of resources and expenditures for the year ended on that date.

### **DELIVERABLE SCHEDULE**

Work to commence on 5<sup>th</sup> June 2024.

Draft Management Report to be submitted by 24<sup>th</sup> June 2024.

Final Audit report to be submitted on 28<sup>th</sup> June 2024. CI reserves the right to not make any awards or contracts or modify the timing of deliverables at its sole discretion.

## REPORTS

The audit report and management letter should be received by CI no later than 25<sup>th</sup> June 2024. The audit report will include all aspects specified in the preceding paragraph ("Scope").

In this/these report the auditor shall also appraise and quantify the consequences of specific deficiencies, if any.

In addition to the audit report, the auditor will prepare a "**management letter**", in which the auditor will:

- (a) Give comments and observations on the accounting records, systems, and controls that were examined during the audit (as far as necessary for the understanding of the financial reports).
- (b) Identify specific deficiencies and areas of weakness in systems and controls that have come to the auditor's attention, especially with regards to procurement and payment, and make recommendations for their improvement.
- (c) Report on the degree of compliance of each of the financial covenants on the financing agreement and give comments, if any, on the internal and external matters affecting such compliance.
- (d) Report on action taken by the management of the Grantee to make improvements with respect to deficiencies and areas of weakness reported in the past
- (e) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the project; and
- (f) Bring to the attention of Conservation International any other matters that the auditors consider pertinent.

## 4. Submission Details

- a. Deadline. Proposals must be received no later than 24<sup>th</sup> May 2024. Late submissions will not be accepted. Proposals must be submitted via email to [ProcurementkenyaKE@conservation.org](mailto:ProcurementkenyaKE@conservation.org). All proposals are to be submitted following the guidelines listed in this RFP.
- b. Validity of bid. 120 days from the submission deadline
- c. Clarifications. Questions may be submitted to [ProcurementkenyaKE@conservation.org](mailto:ProcurementkenyaKE@conservation.org) by the specified date and time in the timeline below. The subject of the email must contain the RFP number and title of the

RFP. CI will respond in writing to submitted clarifications by the date specified in the timeline below. Responses to questions that may be of common interest to all bidders will be posted to the CI website and/or communicated via email.

- d. Amendments. At any time prior to the deadline for submission of proposals, CI may, for any reason, modify the RFP documents by amendment which will be posted to the CI website and/or communicated via email.

## 5. Minimum Requirements

### Qualifications of the Service Provider

*The Service Provider must describe and explain how and why they are the best entity that can deliver the requirements of the Request for Proposal by indicating the following:*

*Profile – describing the nature of business, field of expertise, licenses, certifications, accreditations.*

*Business Licenses – Registration Papers, Tax Payment Certification, etc.*

*Latest Audited Financial Statement – income statement and balance sheet to indicate Its financial stability, liquidity, credit standing, and market reputation, etc.*

*Track Record – list of clients for similar services as those required by RFP, indicating description of contract scope, contract duration, contract value, contact references.*

*Certificates and Accreditation – including Quality Certificates, Patent Registrations, Environmental Sustainability Certificates, etc.*

*Written Self-Declaration that the company is not in the UN Security Council 1267/1989 List, UN Procurement Division List or Other UN Ineligibility List.*

#### **Proposed Methodology for the Completion of Services**

*The Service Provider must describe how it will address/deliver the demands of the RFP; providing a detailed description of the essential performance characteristics, reporting conditions and quality assurance mechanisms that will be put in place, while demonstrating that the proposed methodology will be appropriate to the local conditions and context of the work.*

#### **Qualifications of Key Personnel**

*The Service Provider must provide:*

- a. *Names and qualifications of the key personnel that will perform the services indicating who is Team Leader, who are supporting, etc.*
- b. *CVs demonstrating qualifications must be submitted (Minimum qualifications include Bachelor's degree in Business related field, full accountancy qualification and more than five years post qualification audit experience); and*
- c. *Written confirmation from each personnel that they are available for the entire duration of the contract.*

## 6. Proposal Documents to Include

- a. Signed cover page on bidder's letterhead with the bidder's contact information.

- b. Signed Representation of Transparency, Integrity, Environmental and Social Responsibility (Attachment 1)
- c. Technical Proposal.
  - i. Corporate Capabilities, Experience, Past Performance, and 3 client references. Please include descriptions of similar projects or assignments and at least three client references.
  - ii. Qualifications of Key Personnel. Please attach CVs that demonstrate how the team proposed meets the minimum requirements listed in section 5 (Minimum Requirements).
  - iii. Technical Approach, Methodology and Detailed Work Plan. The Technical Proposal should describe in detail how the bidder intends to carry out the requirements described in the Terms of Reference
- d. Financial Proposal. Offerors shall use the cost proposal template ([Attachment 2](#)).

## 7. Evaluation Criteria

In evaluating proposals, CI will seek the best value for money considering the merits of the technical and costs proposals. Proposals will be evaluated using the following criteria:

<b>Evaluation Criteria</b>	<b>Score (out of 100)</b>
<ul style="list-style-type: none"> <li>• <b>Qualifications of the Service Provider</b></li> <li>• Profile – describing the nature of business, field of expertise, licenses, certifications, accreditations; and proven record.</li> <li>• Business Licenses – Registration Papers, Tax Payment Certification, etc.</li> </ul>	10
<b>Proposed Methodology and Approach</b> <ol style="list-style-type: none"> <li>i. Past Experience- Experience in auditing locally registered INGOS granted to implement public funded projects such FCDO, GEF, GCF and USAID</li> <li>ii. Audit Team Qualification and Competencies</li> <li>iii. Proposed method and approach and ability to complete the assignment within allocated time</li> </ol>	25 25 25
<b>Appropriate budget</b> , demonstrating appropriate allocation of labour days in relation to tasks and deliverables; appropriate consultant daily rates in relation to qualifications; appropriate other direct costs in relation to the scope of work; and overall cost effectiveness. The costing should include all applicable taxes.	15

## 8. Proposal Timeline

RFP Issued	3 <sup>rd</sup> May 2024
Clarifications submitted to CI	10 <sup>th</sup> May 2024
Clarifications provided to known bidders	15 <sup>th</sup> May 2024
Complete proposals due to CI	24 <sup>th</sup> May 2024

- 9. Resulting Award** CI anticipates entering into an agreement with the selected bidder by 10<sup>th</sup> June 2024. Any resulting agreement will be subject to the terms and conditions of CI's Services Agreement. A model form of agreement can be provided upon request.

This RFP does not obligate CI to execute a contract, nor does it commit CI to pay any costs incurred in the preparation or submission of the proposals. Furthermore, CI reserves the right to reject any and all offers, if such action is considered to be in the best interest of CI. CI will, in its sole discretion, select the winning proposal and is not obligated to share individual evaluation results.

- 10. Confidentiality** All proprietary information provided by the bidder shall be treated as confidential and will not be shared with potential or actual applicants during the solicitation process. This includes but is not limited to price quotations, cost proposals and technical proposals. CI may, but is not obliged to, post procurement awards on its public website after the solicitation process has concluded, and the contract has been awarded. CI's evaluation results are confidential and applicant scoring will not be shared among bidders.

- 11. Code of Ethics** All Offerors are expected to exercise the highest standards of conduct in preparing, submitting and if selected, eventually carrying out the specified work in accordance with CI's Code of Ethics [for FCDO-funded projects only, add: "[and the Green Climate Fund's Policy on Prohibited Practices](#)"]. Conservation International's reputation derives from our commitment to our values: Integrity, Respect, Courage, Optimism, Passion and Teamwork. CI's Code of Ethics (the "Code") provides guidance to CI employees, service providers, experts, interns, and volunteers in living CI's core values, and outlines minimum standards for ethical conduct which all parties must adhere to. Any violation of the Code of Ethics, as well as concerns regarding the integrity of the procurement process and documents should be reported to CI via its Ethics Hotline at [www.ci.ethicspoint.com](http://www.ci.ethicspoint.com).

**12. Attachments:**

Attachment 1: Representation of Transparency, Integrity, Environmental and Social Responsibility

Attachment 2: Cost Proposal Template

## **Attachment 1: Representation of Transparency, Integrity, Environmental and Social Responsibility**

RFP No. XXXXXXXX

UEI Number (if applicable): XXX-XXX-XXX

All Offerors are expected to exercise the highest standards of conduct in preparing, submitting and if selected, eventually carrying out the specified work in accordance with CI's Code of Ethics. CI's Code of Ethics provides guidance to CI employees, service providers, experts, interns, and volunteers in living CI's core values, and outlines minimum standards for ethical conduct which all parties must adhere to. Any violations of the Code of Ethics should be reported to CI via its Ethics Hotline at [www.ci.ethicspoint.com](http://www.ci.ethicspoint.com).

CI relies on the personal integrity, good judgment and common sense of all third parties acting on behalf, or providing services to the organization, to deal with issues not expressly addressed by the Code or as noted below.

### **I. With respect to CI's Code of Ethics, we certify:**

- a. We understand and accept that CI, its contractual partners, grantees and other parties with whom we work are expected to commit to the highest standards of Transparency, Fairness, and Integrity in procurement.

### **II. With respect to social and environmental standards, we certify:**

- a. We are committed to high standards of ethics and integrity and compliance with all applicable laws across our operations, including prohibition of actions that facilitate trafficking in persons, child labor, forced labor, sexual abuse, exploitation or harassment. We respect internationally proclaimed human rights and take no action that contributes to the infringement of human rights. We protect those who are most vulnerable to infringements of their rights and the ecosystems that sustain them.
- b. We fully respect and enforce the environmental and social standards recognized by the international community, including the fundamental conventions of International Labor Organization (ILO) and international conventions for the protection of the environment, in line with the laws and regulations applicable to the country where the contract is to be performed.

### **III. With respect to our eligibility and professional conduct, we certify:**

- a. We are not and none of our affiliates [members, employees, contractors, subcontractors, and consultants] are in a state of bankruptcy, liquidation, legal settlement, termination of activity, or guilty of grave professional misconduct as determined by a regulatory body responsible for licensing and/or regulating the offeror's business.
- b. We have not and will not engage in criminal or fraudulent acts. By a final judgment, we were not convicted in the last five years for offenses such as fraud or corruption, money laundering or professional misconduct.

- c. We are/were not involved in writing or recommending the terms of reference for this solicitation document.
- d. We have not engaged in any collusion or price fixing with other offerors.
- e. We have not made promises, offers, or grants, directly or indirectly to any CI employees involved in this procurement, or to any government official in relation to the contract to be performed, with the intention of unduly influencing a decision or receiving an improper advantage.
- f. We have taken no action, nor will we take any action to limit or restrict access of other companies, organizations or individuals to participate in the competitive bidding process launched by CI.
- g. We have fulfilled our obligations relating to the payment of social security contributions or taxes in accordance with the legal provisions of the country where the contract is to be performed.
- h. We have not provided, and will take all reasonable steps to ensure that we do not and will not knowingly provide, material support or resources to any individual or entity that commits, attempts to commit, advocates, facilitates, or participates in terrorist acts, or has committed, attempted to commit, facilitate, or participated in terrorist acts, and we are compliant with all applicable Counter-Terrorist Financing and Anti-Money Laundering laws (including USA Patriot Act and U.S. Executive Order 13224).
- i. We certify that neither we nor our directors, officers, key employees or beneficial owners are included in any list of financial or economic sanctions, debarment or suspension adopted by the United States, United Nations, the European Union, the World Bank, or General Services Administration's List of Parties Excluded from Federal Procurement or Non-procurement programs in accordance with E.O.s 12549 and 12689, "Debarment and Suspension". [\[Include additional sanctions lists of the country of a public donor, if required by the donor.\]](#)

Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Attachment 2: Cost Proposal Template

The cost proposal must be all-inclusive of profit, fees or taxes. Additional costs cannot be included after award, and revisions to proposed costs may not be made after submission unless expressly requested by CI should the offerors proposal be accepted. Nevertheless, for the purpose of the proposal, Offerors must provide a detailed budget showing major expense line items. Offers must show unit prices, quantities, and total price. All items, services, etc. must be clearly labeled and included in the total offered price. All cost information must be expressed in [Kenya Shillings](#).

If selected, Offeror shall use its best efforts to minimize the financing of any taxes on goods and services, or the importation, manufacture, procurement or supply thereof. If Offeror is eligible to apply for refunds on taxes paid, Offeror shall do so. Any tax savings should be reflected in the total cost.

### Cost Breakdown by Deliverable

<b>Deliverable</b>	<b>Price (Lump Sum, All Inclusive)</b>
<a href="#">Insert deliverable 1 from Section 3 or attached TOR</a>	
<a href="#">Insert deliverable 2 from Section 3 or attached TOR</a>	
<a href="#">Insert deliverable 3 from Section 3 or attached TOR</a>	
<a href="#">Insert deliverable 4 from Section 3 or attached TOR</a>	
<a href="#">Insert deliverable 5 from Section 3 or attached TOR</a>	

### Cost Breakdown by Cost Component (example only)

<b>Description</b>	<b>Unit of measure (day, month etc.)</b>	<b>Total period of engagement</b>	<b>Unit cost/rate</b>	<b>Total Cost for the Period</b>
Consultant 1				
Consultant 2				
Sub-total Personnel				
Travel Costs (if applicable)				
Other related Costs (please specify)				
<b>Total Cost of Financial Proposal</b>				