## REQUEST FOR PROPOSALS
### RFP No. CIL-2022-Audit-01

<table>
<thead>
<tr>
<th>Audit consultancy:</th>
<th>Financial Audit for “Supporting a Green/Blue Economy” – The Blue Ocean Programme (BOP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Location:</td>
<td>Conservation International, Liberia, 13th Street, Beach Side, Sinkor, Apt#301 &amp; 302, Embassy Compound, Monrovia, Liberia</td>
</tr>
<tr>
<td>Application Deadline:</td>
<td>November 4, 2022  Friday by 5pm</td>
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</table>
| Expected Duration of Assignment | Draft Management Report to be submitted by 30th November, 2022  
Final Audit report to be submitted on 10th December, 2022. CI reserves the right to not make any awards or contracts or modify the timing of deliverables at its sole discretion. |
| Total Expenses | Approximately $600,000 |
| Request for Proposals: | This is a request for proposal only and in no way, obligates CI- Liberia to award a contract. In the event of contract negotiation with a successful offeror(s), CI- Liberia will use a service agreement. |
| Submission Email | Proposal submissions to be submitted by 5pm GMT on 4th November, 2022  
hrliberia@conservation.org |
| Contact Person for Inquiries (Written inquiries only) | Point of contact: the point of contact for this solicitation is Harenton Cashier Chea-(hrliberia@conservation.org). Last day to receive inquiries relating to the RFP is 5pm 25th October, 2022  
For all inquires copy Oscar Estrada, oestrada@conservation.org |
I. Introduction

Conservation International (CI) is a non-profit public charity conservation organization, set up in 1987, with headquarters in Arlington, Virginia. It is one of the largest conservation organizations headquartered in the US, with close to 1,000 employees worldwide. Its vision is to protect nature, and its biodiversity, for the benefit of humanity.

The Conservation International, hereafter referred to as the “Cooperation partner” wishes to engage the services of an audit firm for the purpose of auditing the ‘Supporting a Green/Blue Economy’, as stipulated in the agreement between the Cooperation partner and Sida. The audit shall be carried out in accordance with International Audit Standards (ISA) issued by IAASB. In addition, an assignment according to International Standards on Related Services (ISRS) 4400 shall be carried out. The audit and the additional assignment shall be carried out by an external, independent and qualified auditor.

Objectives and scope of the audit

The objective is to audit the financial report for the period 1 June 2021 to 30 September 2022 as submitted to Sida and to express an audit opinion according to ISA, applying ISA 800/ISA 805, on whether the financial report of ‘Supporting a Green/Blue Economy’ is in accordance with the Cooperation partner’s accounting records and Sida’s requirements for financial reporting as stipulated in the agreement including appendices between Sida and Cooperation partner (Agreement).

II. Additional assignment; according to agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of Reference below

Mandatory procedures that must be included:

1. Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget.

2. Observe and inspect whether the financial report provides information regarding:
   a) Financial outcome per budget line (both incomes and costs) for the reporting period and columns for cumulative information regarding earlier periods under current agreement.
   b) When applicable, compare if the opening fund balance for the reporting period matches with what was stated as closing fund balance in the previous reporting period.
   c) A disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from Sida’s disbursement to the handling of the project/programme within the organization in local currency/ies, if applicable.
   d) Explanatory notes (such as, for instance, accounting principles applied for the financial report).

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1 The International Auditing and Assurance Standards Board (IAASB)

2 The budget is attached to the agreement with Sida as an annex and any updates should be supported by a written approval by Sida.

3 I.e. funds remaining from disbursements made during previous reporting period/s
e) Amount of funds that has been forwarded to implementing partners, when applicable.

3. a) Inquire and inspect with what frequency salary costs during the reporting period are debited to the project/programme.

*Choose a sample of three individuals for three different months and:*

b) Inquire and inspect whether there are supporting documentation\(^4\) for debited salary costs.

c) Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.

d) Inspect whether the Cooperation partner comply with applicable tax legislation with regard to personal income taxes (PAYE)\(^5\) and social security fees.

4. a) Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.

b) Applicable the final year: Inspect and confirm the unspent fund balance (including exchange gains) in the financial report and confirm the amount that shall be repaid to Sida.

5. Procurements:

a) Inquire and inspect whether the Cooperation partner has purchased services or goods above the thresholds in the procurement guidelines annexed or referred to in the agreement. Obtain a list of all purchased services and goods during the reporting period and identify all transactions above the agreed threshold.

b) Select two of the identified transactions above the threshold $60,000 and determine whether they were subject to bidding procedures and in compliance with procurement requirements, if applicable.

### III. Follow up of funds that are channelled to implementing partners

Choose a sample of a minimum of 40 % of the total of disbursed funds as well as 50 % of the number of IP’s or a maximum of 10 Implementing Partners (IP’s).

a. Inspect and confirm whether the Cooperation partner has signed agreements with the selected IP’s.

b. Inspect and confirm whether the Cooperation partner, in all agreements entered with IP’s, included the requirement to carry out annual audits. The requirement shall specify that these audits shall be carried out with application of ISA (reporting according to ISA 800/805) and a separate assignment according to ISRS 4400 should be included for project/programme support. If agreements regarding core support are entered into with IP’s, the audit shall be conducted in accordance with ISA 700 or National standards on auditing.

c. Inquire and inspect whether the Cooperation partner has received financial reports and reportings from auditors from all IP’s included in the selected sample:

d.) Inspect and inspect whether the Cooperation partner has verified if reports from IP’s are in line with the requirements in the Agreement.

\(^4\) Debited salary costs should be verified by supporting documentation such as employment contracts.

\(^5\) Pay As You Earn
e.) Inquire and inspect whether the Cooperation partner has documented its assessment of the submitted financial reports and reporting from auditors including management responses and action plans from selected IP’s.

f.) Inquire and inspect whether the Cooperation partner has documented its follow-up actions based on the information provided in the financial reports and the reporting from the auditor of the selected IP’s.

g.) Inquire and inspect whether the Cooperation partner has reported substantial observations\(^6\) from selected IP’s audit reports in its communication with Sida. List observations\(^7\) from IP’s audit reports which have been part of this sample.

**IV. The reporting**

The reporting shall be signed by the responsible auditor (not just the audit firm\(^8\)) and shall include the title of the responsible auditor.

*Reporting from the ISA assignment*

The reporting from the auditor shall include an independent auditor’s report in accordance with the format in standard ISA 800/805 and the auditor’s opinion shall be clearly stated. The financial report that has been the subject of the audit shall be attached to the audit report.

The reporting shall also include a Management Letter that discloses all audit findings, as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order and with a risk classification.

Measures taken by the Cooperation partner to address weaknesses identified in previous audits shall also be presented in the Management Letter. If the previous audit did not have any findings or weaknesses to be followed-up on, a clarification of this must be disclosed in the audit reporting.

If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

*Reporting from the ISRS 4400 assignment*

The additional assignment according to agreed upon procedures ISRS 4400 under section II, shall be reported separately in an “Agreed-upon procedures report”. Performed procedures should be described and the findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

When applicable, the sample size shall be stated in the report.

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\(^6\) Deemed substantial by the Cooperation partner.

\(^7\) Observations included in Management Letters and if applicable, qualified audit reports.

\(^8\) If the audit firm is obliged to sign, refer to relevant legislation. Sida still needs to know who has been responsible for the audit assignment.
V. GENERAL

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.

These terms of reference will remain effective for future years unless it is terminated, amended or superseded.

A. FORM FOR SUBMITTING SERVICE PROVIDER’S PROPOSAL

(This Form must be submitted only using the Service Provider’s Official Letterhead/Stationery)

Location, Date

To:

Dear:

We, the undersigned, hereby offer to render the following services to Conservation International Foundation in conformity with the requirements defined in the RFP dated 10th October 2022, and all of its attachments, as well as the provisions of the CI General Contract Terms and Conditions:

A. 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 CI by indicating the following:

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

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

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

B. 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.

C. Qualifications of Key Personnel

If required by the RFP, 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 if required by the RFP; and
c. Written confirmation from each personnel that they are available for the entire duration of the contract.

D. Cost Breakdown per Deliverable (In USD)

<table>
<thead>
<tr>
<th>Personnel Designation/Title</th>
<th>No. of Personnel</th>
<th>No. of work days</th>
<th>Unit rate</th>
<th>Daily rate total Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Auditor</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>Audit Manager</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>Audit Senior</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>Audit Junior</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>Sub-totals</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
</tr>
<tr>
<td>Application tax</td>
<td></td>
<td>XXX</td>
<td></td>
<td>XXX</td>
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</tbody>
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Cost-reimbursable items
Flight
Transport/taxi
Accommodation
Per-diem
Total reimbursables

Total fees proposed

Budget Justification: a budget narrative must accompany the budget spreadsheet, justifying proposed costs.

VI. LOCATION OF TASK/APPLICABLE TRIPS

The work will be carried out in Conservation Liberia office, located 13th Street, Beach Side, Sinkor Apt#301 & 302, Embassy Compound Monrovia, Liberia

VII. INSTRUCTIONS FOR SUBMISSION OF OFFERS

Proposal submissions to be submitted by 5pm on 28th October to hrlliberia@conservation.org
Right of award: CI may reject any or all bids that are not responsive to the Scope of Work.

Language: proposals must be submitted in English.

Deadline for Submission: The deadline for submission of full RFP is 4th November 2022

Currency: proposals should be budgeted in United States dollars. Payment will be made in United States dollars.

Cover and signature: applicants should submit their proposals with a cover letter signed by an authorized representative of the applicant.

Resumes: proposals should include the resume of all named personnel corresponding to the tasks.

Timeline: proposals should include a work plan with detailed activities per deliverables indicated above.

### VIII. EVALUATION AND SELECTION CRITERIA

CI will evaluate proposals based on the following criteria:

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Points</th>
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</thead>
<tbody>
<tr>
<td>Demonstrated experience in</td>
<td></td>
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<tr>
<td>(i) Past Performance and Experience</td>
<td>20</td>
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<tr>
<td>(ii) Audit Team Qualification</td>
<td>20</td>
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<tr>
<td>(iii) Methodology &amp; Timeline</td>
<td>20</td>
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<tr>
<td>(iv) Marking (Financial Offer)</td>
<td></td>
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<tr>
<td>Relevant technical expertise. Strong writing skills a pre-requisite.</td>
<td>20</td>
</tr>
<tr>
<td>Appropriate budget, 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.</td>
<td>10</td>
</tr>
<tr>
<td>Ability to deliver timely work products against deadlines</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
</tr>
</tbody>
</table>
IX. Offeror Representation of Transparency, Integrity, Environmental and Social Responsibility

Solicitation Number: CIL-2022-Audit-01

D-U-N-S Number (if applicable): XXX-XXXX-XXXX

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.

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 Labour 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 scope of work 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”.

Name: 

Signature: 

Title: 

Date: 