Request for Proposals

RFP No: CSA SWEDBIO FEB 01 / 2022
Date of Issuance: 7 March 2022

Title: Stockholms Universitet (SU) Project Audit

Application Deadline: 22 March 2022

Contact and submission details: Proposal submissions to be submitted by 5pm on 22 March 2022 to csaprocurement@conservation.org

Point of contact for this solicitation is Ghalied Kriel (gkriel@conservation.org). Last day to receive inquiries relating to the RFP is 5pm 16 March 2022.

Expected Duration of Assignment:
- Work to commence from 20 April 2022
- Draft Audit Report and Management Letter to be submitted 11 May 2022
- Final Audit Report and Management Letter to be submitted on 18 May 2022

Grant Details:
- Project Duration: 01 October 2021 – 31 December 2023
- Project Value: SEK 3,150,000

- Audit Period: Year 1 (01 October 2021 – 31 December 2021)
- Project Value: Year 1: SEK 197,895.00

1. Background
Conservation South Africa, as a local affiliate of Conservation International, is committed to helping societies adopt a more sustainable approach to development one that considers and values nature at every turn and improves human well-being through the conservation of healthy ecosystems and the goods and services they provide. Conservation South Africa seeks to influence policy, develop markets, engage the private sector, and support communities to develop and implement conservation based economic growth models and long-term human well-being.

Conservation South Africa, hereafter referred to as the “Cooperation partner” wishes to engage the services of an audit firm for the purpose of auditing the Project “Governments and communities share learnings on nature-based solutions for sustainable development, climate and biodiversity” as stipulated in the agreement between the Cooperation partner and SU.

2. Project Overview
The overall aim of this project is to enhance capacities in 10 Sub-Saharan African countries to learn from community led on-the-ground best practices (provided directly by communities in three countries – Madagascar, Liberia and South Africa) to inform both their engagement in global policy
negotiations and the development of domestic policy frameworks to implement sustainable
development, climate and biodiversity goals.

3. Specific objectives:
Objective 1 focuses on facilitating dialogue among countries and stakeholders in preparation for
global policy negotiations expected to occur in late 2021. These dialogues will occur during the
first year of the project in order to be relevant to the
timeline of the international policy negotiations. Decisions made in those global fora will guide
national level action and policymaking.
Objective 2 focuses on empowering communities to give input to national decision makers on the
role of restoration and protection of nature in supporting the country to meet their international
commitments.

The objective is to audit the financial report for the period 2021 October 01 to 2021 December
31 as submitted to SU and to express an audit opinion according to ISA, applying ISA 800/ISA
805, on whether the financial report of “Governments and communities share learnings on nature-
based solutions for sustainable development, climate and biodiversity”, is in accordance with the
Cooperation partner’s accounting records and SU’s requirements for financial reporting as
stipulated in the agreement including appendices between SU and Cooperation partner
(Agreement).

4. Terms of Reference, Deliverables and Deliverables Schedule
5. Kindly Refer to Attachment 2 Submission Details
   a. Deadline. Proposals must be received no later than 22 March 2022 at 17.00 (GMT+2). Late
      submissions will not be accepted. Proposals must be submitted via email to
      csaprocurement@conservation.org
      All proposals are to be submitted following the guidelines listed in this RFP.
   b. Validity of bid. 90 days from the submission deadline
   c. Clarifications. Questions may be submitted to gkriel@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.

6. Minimum Requirements
   The bidder must supply CSA with the following documentation:
   a. Company profile and relevant experience
   b. Certificate of Registration
   c. Valid SARS Tax Clearance Certificate
   d. BEE Rating Certificate company ownership certificate
   e. Evidence of Registration with South African Institute of Chartered Accountants (SAICA) and
      Independent Regulatory Board for Auditors (IRBA)
7. 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.

The Service Provider must describe and explain how and why they are the best entity that can deliver the requirements of SU 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. Latest Audited Financial Statement – income statement and balance sheet to indicate its financial stability, liquidity, credit standing, and market reputation, etc.;
   d. Track Record – list of clients for similar services as those required by SU, indicating description of contract scope, contract duration, contract value, contact references (3 Client References)
   e. Certificates and Accreditation – including Quality Certificates, Patent Registrations, Environmental Sustainability Certificates, etc.

The Service Provider must provide:
   a. Names and qualifications of the key personnel that will perform the services indicating the Team Leader, who are supporting, etc.
   b. Please attach CVs that demonstrate qualifications
   c. Written confirmation from each personnel that they are available for the entire duration of the contract

The Technical Proposal should describe in detail how the bidder intends to carry out the requirements described in the Terms of Reference (Per Attachment 2)

Financial Proposal. Offerors shall use the cost proposal template (Attachment 3).

8. 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:

   Proposals will be evaluated ONLY against the Evaluation Criteria in the RFP.

<table>
<thead>
<tr>
<th>Evaluation Criteria</th>
<th>Score (out of 100)</th>
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<tbody>
<tr>
<td>Qualification of service provider</td>
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<tr>
<td>i. Profile – describing the nature of business, field of expertise, licenses,</td>
<td>10</td>
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<tr>
<td>certifications, accreditations; and proven record.</td>
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<tr>
<td>ii. Business Licenses – Registration Papers, Tax Payment Certification, etc.</td>
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<tr>
<td>Proposed Methodology and Approach</td>
<td>25</td>
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<tr>
<td>i. Past Experience- Experience in auditing locally registered NGOS granted to</td>
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<td>implement public funded projects such as SIDA, GEF, GCF and USAID</td>
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</table>
ii. Audit Team Qualification and Competencies

iii. Proposed method and approach and ability to complete the assignment within allocated time

<table>
<thead>
<tr>
<th>Appropriate Budget:</th>
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<tbody>
<tr>
<td>i. Demonstrate appropriate allocation of personnel 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. Costing should include all applicable taxes.</td>
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9. **Proposal Timeline** (Please add other solicitation events to this timeline if applicable such as interviews or demos).

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
<td>RFP Issued</td>
<td>07 March 2022</td>
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<tr>
<td>Clarifications submitted to CI</td>
<td>16 March 2022</td>
</tr>
<tr>
<td>Complete proposals due to CI</td>
<td>22 March 2022</td>
</tr>
<tr>
<td>Final selection</td>
<td>11 April 2022</td>
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</table>

10. **Resulting Award** CI anticipates entering into an agreement with the selected bidder by **20 April 2022**. 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.

11. **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.

12. **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. 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.
13. Attachments:

Attachment 1: Representation of Transparency, Integrity, Environmental and Social Responsibility
Attachment 2: Terms of Reference
Attachment 3: Cost Proposal Template
Attachment 1: Representation of Transparency, Integrity, Environmental and Social Responsibility

RFP No. CSA SWEDBIO FEB 01 / 2022

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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 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”.

Name: ______________________________________________________

Signature: ___________________________________________________

Title: _________________________________________________________

Date: _________________________________________________________
Attachment 2: Terms of Reference

Standard Terms of Reference for Annual Audit of Project/ Support including ISRS 4400

SwedBio/Stockholm Resilience Centre at Stockholm University (referred to as SU)

Year 2021 Audit

28 February 2022

Background and objectives of Conservation South Africa
Conservation South Africa, as a local affiliate of Conservation International, is committed to helping societies adopt a more sustainable approach to development one that considers and values nature at every turn and improves human well-being through the conservation of healthy ecosystems and the goods and services they provide. Conservation South Africa seeks to influence policy, develop markets, engage the private sector, and support communities to develop and implement conservation based economic growth models and long-term human well-being.

The aim of this project is to enhance capacities in 10 Sub-Saharan African countries to learn from community led on-the-ground best practices (provided directly by communities in three countries – Madagascar, Liberia and South Africa) to inform both their engagement in global policy negotiations and the development of domestic policy frameworks to implement sustainable development, climate and biodiversity goals.

Introduction
Conservation South Africa, hereafter referred to as the “Cooperation partner” wishes to engage the services of an audit firm for the purpose of auditing the Project “Governments and communities share learnings on nature-based solutions for sustainable development, climate and biodiversity” as stipulated in the agreement between the Cooperation partner and SU. The audit shall be carried out in accordance with International Standards on Auditing (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.

I. Objectives and scope of the audit
The objective is to audit the financial report for the period 2021 October 01 to 2021 December 31 as submitted to SU and to express an audit opinion according to ISA, applying ISA 800/ISA 805, on whether the financial report of “Governments and communities share learnings on nature-based solutions for sustainable development, climate and biodiversity”, is in accordance with the Cooperation partner’s accounting records and SU’s requirements for financial reporting as stipulated in the agreement including appendices between SU 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:

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1 The International Auditing and Assurance Standards Board (IAASB)
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 SU’s disbursement to the handling of the project/programme within the organisation in local currency/ies, if applicable.
   d) Explanatory notes (such as, for instance, accounting principles applied for the financial report).
   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.
   b) Inquire and inspect whether there are supporting documentation 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) 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 SU.

**Follow up of funds that are channelled to implementing partners**

Mandatory assignments that must be included if the Cooperation partner forward funds to implementing partners (IP’s):

Choose a sample of a minimum of 20 % of the total of disbursed funds as well as 20 % of the number of IP’s or a maximum of 10 IP’s.

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

2.2 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

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

3 I.e. funds remaining from disbursements made during previous reporting period/s

4 Debited salary costs should be verified by supporting documentation such as employment contracts.

5 Pay As You Earn
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.

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

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

b) 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.

c) 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.

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

III. 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...

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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. SU still needs to know who has been responsible for the audit assignment.
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.
Attachment 3: 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 South Africa ZAR.

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

<table>
<thead>
<tr>
<th>Personnel Designation / Title</th>
<th>Daily Rate</th>
<th>No. of Personnel days required</th>
<th>Total Proposed Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Auditor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Manager</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Audit Senior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Junior</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub Total</td>
<td>xxx days</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost Reimbursable Items</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Proposed Cost</td>
<td></td>
<td></td>
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</table>