



[Instructions for users: Ensure any applicable donor requirements are incorporated into the RFP. Complete the blue fields and delete instructions.]

Request for Proposals

Title: Organizational Audit for Financial Year 2022

RFP No: RFP-CM_FY2302

Date of Issuance: (Spell out the Day-Month-Year)

1. Background

Conservation International (CI) is a US non-profit, tax-exempt, private organization that works to spotlight and secure the critical benefits that nature provides to humanity. Building upon a strong foundation of science, partnership, and field demonstration, CI empowers societies to responsibly and sustainably care for nature, our global biodiversity, for the well-being of humanity. We imagine a healthy, prosperous world in which societies are forever committed to caring for and valuing nature, for the long-term benefit of people and all life on Earth. We've helped protect critical nature across more than 70 countries including Cambodia. For detailed information on CI visit: www.conservation.org
In

Conservation International-Cambodia Program (CI) has worked in Cambodia since 2002. CI has multiple conservation in Central Cardamom Mountains National Park (CCMNP), Tonle Sap Great Lake, Prey Lang Wildlife Sanctuary, in Veun Sai-Siem Pang National Park. CI works partnership the Ministry Environment, Ministry Agriculture, Forestry, Fisheries, other international conservation development organizations, local non-governmental organizations the private sector.

2. Project Overview (Insert description of the project and assignment)

Pursuant to Prakas No. 563 dated July 10, 2020 of the Ministry of Economy and Finance, the Royal Government of Cambodia Conservation International Cambodia wishes to engage the services of an audit firm for the annual financial audit of fiscal year 2022, which will run from 01 July 2021 to 30 June 2022, with a total approved budget of USD 2,305,319.00. The audit will be conducted in accordance with Cambodian International Standards on Auditing, and the financial statements will be prepared in accordance with the CIFRS.

3. Terms of Reference, Deliverables and Deliverables Schedule

i. Term Of Reference

The statutory audit goals are to acquire reasonable assurance of the current policies pertaining to its Accounting and Internal Control System, as well as to identify issues and areas for improvement. The assignment are as follows:

- a) Examine the evidence and supporting documentation to determine compliance with Conservation International Cambodia policy and local legislation.
- b) Examine the accounting principles utilized and the overall presentation of financial statements to AAR
- c) Produce an independent audit report.

- d) Complete particular audits and submit audit reports by the timeframes specified in order for Conservation International to fulfill the AAR deadline.

ii. Reporting:

- a) The auditor must submit two reports, the Financial Statement and the Management Letter, in Khmer and English. The auditor's reporting must comprise an Independent Auditor's Report in compliance with Cambodian International Standards on Auditing (CISA) and the financial statement shall be prepared in accordance to the Cambodia International Financial Reporting Standard (CIFRS) to be attached in the audit report.
- b) **Management letter:** containing audit findings and weakness discovered throughout the audit process. Regardless of materiality, the auditor must estimate the amount for expenditures that lack appropriate supporting evidence. The auditor must provide recommendations to remedy the weakness identified, which must be given in priority order. If the auditor determines that no findings or weaknesses were discovered during the audit session that would warrant a Management letter, this determination must be explained in the audit report.
- c) **Financial Statement:** Prepare financial statements in **KHR** and **USD** currency for the fiscal year 2022, which runs from July 1, 2021 to June 30, 2022.
- d) These two reports must be prepared into **Khmer** and **English** language.

4. Submission Details

- a. Proposals containing a technical and financial proposal must be received no later than **February 10, 2023**. Late submissions will not be accepted. The submission must be done via email to info-cicambodia@conservation.org and must be following the guidelines listed in this RFP.
- b. Validity of bid. 120 days from the submission deadline
- c. Clarifications. Questions may be submitted to soson@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

- a. (Include minimum qualifications required here that may include years of experience, specific degrees, languages, certifications or licenses, familiarity with specific geographies, thematic areas)
- b. Must be a certified and registered Audit firm and recognized by ACAR
- c. Have a wide knowledge and experiences of policies and procedures covering, tax, accounting and financial management,
- d. Experienced with auditing following ACAR require is a plus

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 (**indicate Section 3 or Attachment 2**).
- d. Financial Proposal. Offerors shall use the cost proposal template (**Attachment 3**).

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:

(The evaluation table below is a sample only. Add to or adjust the Evaluation Criteria below and associated scoring to fit the assignment. Adjust the scoring to match your needs. It should be as detailed as needed to ensure the best proposal is selected. It may include for example, evaluation of individual personnel qualifications, specialized knowledge, etc.

Proposals will be evaluated **ONLY** against the Evaluation Criteria in the RFP (no other evaluation criteria may be considered for selection).

Evaluation Criteria	Score (out of 100)
Fully registered license, or equivalent/International certification	20 Max. Points
Able to complete the ToR withing the deadline	20 Max. Points
Significant experience in auditing not-for-profit organizations/ non-government organizations (NGOs)	20 Max. Points
Experienced of auditing on Business World system in non-profit organization Team qualification and experience	15 Max. Points
Cost: Costs proposed are reasonable and realistic, reflect a solid understanding of the assignment.	15 Max points

8. Proposal Timeline (Please add other solicitation events to this timeline if applicable such as interviews or demos).

RFP Issued	12 January 2023
Clarifications and proposal submitted to CI (deadline)	10 February 2023
Proposal evaluation and selection of successful audit firm	28 February 2023
Audit field work	07 March to 24 March 2023
Submission of drafted audit report to CI	31 March 2023

- 9. Resulting Award** CI anticipates entering into an agreement with the selected bidder by **06 March 2023**. 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. 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.

12. Attachments:

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

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 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: _____

Attachment 2: Terms of Reference
Attachment 3: Cost Proposal Template

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

RFP No. RFP-CM_FY2302

UEI Number (if applicable): [NA](#)

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IV. 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.

V. 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.

VI. 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 (should include Deliverables table and schedule)

i. Term Of Reference

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- a) Examine the evidence and supporting documentation to determine compliance with Conservation International Cambodia policy and local legislation.
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- b) **Management letter:** containing audit findings and weakness discovered throughout the audit process. Regardless of materiality, the auditor must estimate the amount for expenditures that lack appropriate supporting evidence. The auditor must provide recommendations to remedy the weakness identified, which must be given in priority order. If the auditor determines that no findings or weaknesses were discovered during the audit session that would warrant a Management letter, this determination must be explained in the audit report.
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- d) These two reports have to be prepared into **Khmer** and **English** language.

iii) Schedule

Clarifications and proposal submitted to CI (deadline)	10 February 2023
Proposal evaluation and selection of successful audit firm	28 Febraury 2023
Audit field work	07 March to 24 March 2023
Submission of drafted audit report to CI	31 March 2023
Submission of final audit report to CI	7 April 2023

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 [USD](#)

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

Deliverable	Price (Lump Sum, All Inclusive)
Initial payment upon the contract signed	
Completed audit feid work	
Final pay after submission of final report	
Total	