

Request for Tender

for

Auditor for the French-funded SBAPP Regional Project for annual financial audits of four (4) financial statements for five (5) project years

The South African National Biodiversity Institute (SANBI)
Private Bag X101
Silverton, 0184, Gauteng

Tender No: SANBI:BRAM465/2023

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1. Introduction and summary of the audit requirements

The South African National Biodiversity Institute (SANBI) is a public entity that is mandated by the National Environmental Management: Biodiversity Act (NEMBA; Act No. 10 of 2004). SANBI's mission is to provide leadership in biodiversity research, policy advice, conservation, and human capital development; and to promote the appreciation, sustainable use, and equitable sharing of the benefits of South Africa's biodiversity.

SANBI has been appointed as the Lead Implementing Agency for a regional project. As such, SANBI must appoint an independent Auditor to conduct an annual financial audit of the project's expenses for five project years and produce a Final Audit report.

Summary of the project and audit requirements

Project Name:	Building biodiversity knowledge for action in Southern Africa: Spatial Biodiversity Assessment, Prioritization and Planning in South Africa, Namibia, Mozambique and Malawi' (hereafter 'SBAPP Regional Project' or 'Project' in this Request for Tender document)
Donors:	The Agence Française de Développement (AFD) and the Fonds Français pour l'Environnement Mondial (FFEM)
Agreement number(s):	AFD-SANBI Financing Agreement bears the numbers: AFD CZZ 2903 01 B and CZZ 3335.01 B
Entities subject to the audit (hereafter the 'Implementing Agencies'):	<u>Lead Implementing Agency regionally and Country Implementing Agency for South Africa (i.e. 2 of the 5 Project Accounts, consolidated into one Financial Statement):</u> South African National Biodiversity Institute (SANBI) <u>Country Implementing Agencies (each with their own budget – i.e. 3 of the 5 Project Accounts of the project):</u> - Namibia: Ministry of Environment, Forestry and Tourism (MEFT) - Mozambique: Wildlife Conservation Society (WCS) - Malawi: Malawi University of Science & Technology (MUST)
Countries:	South Africa, Namibia, Mozambique and Malawi; however note that an in-person audit is not required as the audit will be conducted remotely.
Contract dates:	Auditor to be appointed from approximately 1 July 2023. Contract termination date will be 31 December 2027 (unless an extension is required by the project donors, where such extension Addendum will be negotiated).
Period covered:	Project year(s) covered by the audits: Project Year 1: 1 July 2022 to 30 June 2023 (audit due 30 September) Project Year 2: 1 July 2023 to 30 June 2024 (audit due 30 September) Project Year 3: 1 July 2024 to 30 June 2025 (audit due 30 September) Project Year 4: 1 July 2025 to 30 June 2026 (audit due 30 September) Project Year 5: 1 July 2026 to 30 June 2027 (due 31 December 2027)
The deliverables of the audit process (i.e. the end products of this tender) will be:	a) An Annual Audit Report of the project (i.e. a report containing an opinion on all four Financial Statements and a consolidated opinion) made available no later than three (3) months after the end of each Project Year (i.e. by 30 September) for Project Years 1 to 4. b) A Final Audit Report that will include the Annual Audit Report for Project Year 5 (1 July 2026 to 30 June 2027) and a consolidated opinion of the Project Years 1 to 5. This Final Audit Report must be delivered no later than six (6) months from the Deadline for Use of Funds (i.e. by 31 December 2027).

2. Invitation to tender

Tenders are hereby invited for an Auditor to conduct an annual financial audit of the SBAPP Regional Project's expenses for two Project Accounts in South Africa (consolidated by SANBI into one Financial Statement) and for one Project Account each in Namibia, Mozambique and Malawi – i.e. a total of four Financial Statements. The Auditor will provide an Annual Audit Report for each of the five Project Years, as well as a consolidated opinion of Project Years 1 to 5 in the Final Audit Report.

The purpose of this Request for Tender (RfT) is to provide potential tenderers with directives of the relevant services required by SANBI as the Lead Implementing Agency for this regional project; and to provide information on how SANBI will consider tender responses from suitably qualified, experienced and professional audit firms.

The tender process will be coordinated by SANBI's Supply Chain Management (SCM) department, contactable at the following address:

Deputy Director: Supply Chain Management

The South African National Biodiversity Institute (SANBI)

Private Bag X101

Silverton, 0184

Email: sanbi.tenders@sanbi.org.za

The tender closes at 11:00 on 26 May 2023.

Please note that the validity period for bids will be 90 days.

3. Compulsory online briefing session and email enquiries

A virtual compulsory briefing session will take place as follows:

Date: Friday 12 May 2023

Time: 11:00-12:00

Venue: Microsoft Teams, via the following link:

https://teams.microsoft.com/l/meetup-join/19%3ameeting_OTlwNjQ3OTMtMGQ0NC00ODMyLWJmZctNmUxMTk0NTAzM2Nh%40thread.v2/0?context=%7b%22Tid%22%3a%220b847c5e-73e2-4441-8789-9c092d2dd489%22%2c%22Oid%22%3a%22e5258aee-168b-4699-9016-b97feef38793%22%7d

Note that bidders will need to supply their Compulsory Briefing attendance certificate as a mandatory document.

Bidders are encouraged to direct all technical and bidding procedure enquiries to the email addresses below.

- For bidding procedure enquiries: sanbi.tenders@sanbi.org.za
- For technical enquiries: c.poole@sanbi.org.za

Cut-off date for enquiries: **18 May 2023** at 12:00. All responses to questions via email and at the compulsory briefing session will be communicated via this tender's advertisement webpage on the SANBI website www.sanbi.org.

4. Audit Context, Objectives and Scope

4.1 Context

4.3.1. Summary of the SBAPP Regional Project

The South African National Biodiversity Institute (SANBI) and three Country Implementing Agencies in Namibia, Mozambique and Malawi have been awarded funding for the project titled 'Building biodiversity knowledge for action in Southern Africa: Spatial Biodiversity Assessment, Prioritization and Planning in South Africa, Namibia, Mozambique and Malawi' (hereafter 'SBAPP Regional Project'). The project donors are Agence Française de Développement (AFD) and the Fonds Français pour l'Environnement Mondial (FFEM) (hereafter 'the donors').

The project aims to develop and enhance national spatial biodiversity assessments, planning and prioritization (SBAPP) processes and products in four Southern African countries (South Africa, Namibia, Mozambique and Malawi) in order to strengthen the national knowledge base on biodiversity, and ensure this knowledge informs land use planning and decision making, provides a basis for future biodiversity monitoring, and the development of environmental policy and strategies.

The SBAPP project is valued at €4 million (~ZAR70 million) in donor funding. The two donors are each contributing €2million to the project's financing through one Financing Agreement with SANBI (the Lead Implementing Agency or 'Beneficiary').

Additional information about the Project is available in Appendix B: Key Project Information and Budget.

4.3.2. About the project implementing agencies and the five 'Project Accounts'

SANBI is the Lead Implementing Agency for the SBAPP Regional Project, and has entered into a Financing Agreement with the AFD (which bears the number: AFD CZZ 2903 01 B and CZZ 3335.01 B). SANBI manages the Regional Coordination budget of the project on behalf of all four countries.

SANBI has contracted to three Country Implementing Agencies through three separate Delegated Implementing Agreements to ensure project delivery in Namibia, Mozambique and Malawi. SANBI also manages the South African budget.

The Financing Agreement specifies that each Implementing Agency must open a separate 'Project Account' to manage the budget and expenses allocated. A 'Project Account' may be a separate bank account or a separate cost centre in the institutions' financial system.

The five budgets or 'Project Accounts' in the project, each managed by an implementing agency, are as follows:

Budget / Project Account	Total value*	Implementing Agency
Regional Coordination	€ 965 993.15	SANBI [^]
South Africa	€ 352 970.04	SANBI [^]
Namibia	€ 886 605.27	Ministry of Environment, Forestry and Tourism (MEFT)
Mozambique	€ 1 215 781.57	Wildlife Conservation Society (WCS)
Malawi	€ 528 649.99	Malawi University of Science & Technology (MUST)

* Note that this does not include a € 50 000.00 contingency, which will be allocated at a later stage.

[^] Note that SANBI will consolidate these two Project Accounts into one Financial Statement so there will be a total of four Financial Statements to audit.

Each Implementing Agency was chosen because they have managed donor-funded projects in the past, and have the financial systems and institutional policies and procedures in place to ensure the correct implementation of the project's objectives and appropriate record keeping for audit purposes.

Note: the Financing Agreement and the Delegated Implementing Agreements will be made available to the appointed Auditor.

4.3.3. About the donors

Agence Française de Développement (AFD) is a central actor in France's development policy and supports States, companies, local authorities and NGOs. It builds synergies with them to catalyse, feed into and disseminate innovative solutions that benefit people. Through its network of 85 agencies, AFD operates in 108 countries, where it is currently financing, monitoring and supporting over 2,500 development projects.

The French Global Environment Facility (FFEM), housed within the AFD is a public fund designed to promote the protection of the global environment in developing countries. FFEM contributes through grants to the financing of development projects that have a significant and sustainable impact on one or more of the major challenges facing the global environment: biodiversity, climate change, international waters, land degradation including desertification and deforestation.

4.3.4. Context of the Audit

An independent financial Auditor is a requirement of the SBAPP Regional Project, as described in clause 3.2.8 of the Financing Agreement between the donors and SANBI (the Beneficiary), which states as follows:

3.2.8 Control – audit

The Beneficiary agrees and procures that the Country Implementing Agencies agree that the Project Accounts shall be audited on an annual basis until the Deadline for Use of Funds. These audits shall be carried out by an independent and reputable auditing firm, appointed by the Beneficiary, subject to the Agency's no-objection on the terms of reference of the audit mission and the appointed auditing firm. All audit costs shall be applied against the funds of the Grant. The auditing firm shall verify that all Advances paid into the Project Accounts have been used in accordance with the terms of this Agreement.

Audit reports shall be made available no later than three (3) months following the end of each Project Year.

The independent Auditor will consider the Annual Financial Report compiled by the Implementing Agencies, and conduct a financial audit of the project's expenditure to verify that the advances paid to the Implementing Agencies have been used in accordance with the Financing Agreement and the Delegated Implementing Agreements.

4.2 Audit Objectives

The objectives of this audit are to enable the Auditor to express a professional opinion on whether:

- **the four financial statements*** of the SBAPP Regional Project present fairly, in all material aspects, the expenditure actually incurred and revenue actually received for the Project for the period covered by the audit;
- **the funds allocated to the Project** have, in all material aspects, been used in conformity with the applicable contractual conditions (4.3.1 "Contractual Conditions"); the expenditure is compliant with the rules of sound financial management, assessed notably in the light of eligibility criteria.

The Auditor should also provide recommendations on the various aspects of the audit.

*The generic term "financial statements" is used regardless of the format used by the implementing agencies: balance sheet and operations / income statement, situation of budget execution, supply and use table, etc.

4.3 Scope (or Extent) of the Audit

4.3.1. Contractual Conditions

The following key documents govern the SBAPP Regional Project management:

- AFD-SANBI Financing Agreement
- Three Delegated Implementing Agreements between SANBI and the three Country Implementing Agencies (MEFT, WCS and MUST)
- Approved Budgets, which mean:
 - Schedule 3 – Provisional Financing Plan (of the Financing Agreement). This is the first approved budget of the project.
 - Any amendment to the first approved budget, authorised by the Project Steering Committee.
- The SBAPP Regional Project's Project Management Plan – a document maintained by the Project Management Team, which is effectively the 'procedures manual' for this project.
- Other guidelines approved by AFD – notably: **Procurement Guidelines for AFD-Financed Contracts in Foreign Countries**, published October 2019, available at: <https://www.afd.fr/en/ressources/procurement-guidelines-afd-financed-contracts-foreign-countries>.
- The SBAPP Regional Project's Procurement & Human Resources Plan – Version Initial, and any subsequent versions, for which the AFD provides a No Objection Letter
- The Implementing Agencies' policies or procedures governing externally-funded project funding, procurement, recruitment and any other processes that result in the spending of project funding.

4.3.2. Period(s) Covered and Audit Reports Required

The SBAPP Regional Project operates for five project years from 1 July 2022 to 30 June 2027 (30 June 2027 is termed the 'Deadline for Use of Funds' in the Financing Agreement). Each Project Year runs from 1 July to 30 June. Hence the Project Years are as follows:

- Project Year 1: 1 July 2022 to 30 June 2023
- Project Year 2: 1 July 2023 to 30 June 2024
- Project Year 3: 1 July 2024 to 30 June 2025
- Project Year 4: 1 July 2025 to 30 June 2026
- Project Year 5: 1 July 2026 to 30 June 2027

The deliverables that the Auditor will provide will therefore be:

- a) **An Annual Audit Report** of the project (i.e. a report containing an opinion on all four Financial Statements and a consolidated opinion) made available no later than three (3) months after the end of each Project Year (i.e. by 30 September) for Project Years 1 to 4.
- b) A **Final Audit Report** that will include the Annual Audit Report for Project Year 5 (1 July 2026 to 30 June 2027) and a consolidated opinion of the Project Years 1 to 5. This Final Audit Report must be delivered no later than six (6) months from the Deadline for Use of Funds (i.e. by 31 December 2027).

4.3.3. Financial and Volume Data

Financial and volume data for the period covered by each annual financial audit is provided below:

- budget for the project (note that the project budget is not per year, but is an overall amount for each country and the region divided into project components and objectives – see Appendix B: Key Project Information and Budget;

- Four Financial Statements: one for each of the three Project Accounts (bank accounts or cost centres) in Namibia, Mozambique and Malawi, and one financial statement for the two Project Accounts managed by SANBI;
- The Procurement and Human Resources Plan for the SBAPP Regional Project (see separate Annexure 1) – note that 'Version Initial' has already been approved by the donors and provides a very good estimate of the expected expenditure of the different budgets. Subsequent versions of the Procurement and Human Resources Plan may be approved from time to time during the five years of project implementation. An examination of the Procurement and Human Resources Plan will give prospective Auditors a good understanding about the following that will require auditing:
 - Expenses for the period, and the concomitant supporting documents for these expenses. It is estimated that each Project Account may have approximately 150-200 expenses captured for a Project Year. (Note: it is not possible to provide the exact number of expected expenses, as each Implementing Agency's accounting system is likely to capture expenses differently. Furthermore, Project Year 1 is likely to have fewer transactions captured than other project years due to the fact that the commencement of work has taken some time during 2022 and early 2023. The Annual Financial Report is designed specifically so that the Implementing Agencies must code each item recorded on the report to the code used in their financial system so as to assist the Auditor with the audit process. ***The Annual Financial Report spreadsheet will be demonstrated during the Compulsory Briefing Session for prospective tenderers***);
 - Approximately thirty-eight (38) staff, students, interns and other human resources allocated to the project (note: this is the approximate number of human resources on Version Initial of the Procurement & Human Resources Plan for the project, and some of these human resources are already hired and others are to be hired);
 - Approximately five (5) agreements with project partners (note: this is the approximate number of partnerships on Version Initial of the Procurement & Human Resources Plan for the project);
 - Service providers already on contract to the Implementing Agencies. It is important for prospective Auditors to note that many of the Implementing Agencies have already followed procurement processes to put certain service providers on contract for commonly-procured items such as travel, printing, IT equipment, catering, etc. The donors have agreed that such items do not require their prior approval before the Implementing Agency may procure these items, and only require a check as part of the audit process.
 - Approximately 13 consultancies or specialist contracts that will be undertaken during the project – see the Mozambique portion of the Procurement & Human Resources Plan.

4.3.4. Restrictions to the Scope of Work

The Auditor reports to the SANBI as soon as possible about any limitations in the scope of work he/she may find prior to or during the audit.

He/she informs the Implementing Agencies of any attempt to restrict the scope of the audit, or any lack of cooperation on the part of the Implementing Agencies. The Auditor consults with the SANBI on what action may be required, whether or how the audit can be continued and whether changes in the audit scope or the timetable are necessary.

In the event of security problems arising, the Auditor and the SANBI agree on the actions to be taken and adapt the scope of work accordingly.

5. Audit Methodology and Reference Framework

5.1. Conduct of the Audit

5.2.1. Audit Stages and Timetable

The indicative start date for the audit is approximately 15 July each year for all countries except Mozambique. This allows two weeks for all expenses to be captured on the Implementing Agencies' financial systems after the end of each Project Year (30 June) and for Financial Statements to be drafted on the Project Accounts. Prospective Auditors must note that the institutional Financial Years differ for the Implementing Agencies: SANBI, MEFT and MUST have a Financial Year end of 31 March; and WCS has a Financial Year end of 30 June. WCS will therefore need most of July each year to close their year end and will likely only provide a Financial Statement in early August. The Auditor will have to audit WCS during August and/or September. Because the Annual Audit Report is due on 30 September each year, the Auditor may choose to do some planning and sampling before 15 July or before Mozambique has closed their financial year. Prospective bidders are advised to take this information into account in their work plan and proposal.

The Annual Audit Report for Project Years 1 to 4 is due by 30 September each year. The Final Audit Report incorporating the Annual Audit Report for Project Year 5 (1 July 2026 to 30 June 2027) and a consolidated opinion of the Project Years 1 to 5 are due by 31 December 2027.

The maximum duration of the annual audit of each Implementing Agency is estimated at 10-12 person days, totalling approximately 40-44 person days per year for Project Years 1-4. The maximum duration of the Final Project Year audit and consolidation is estimated at approximately 50 days.

Once the successful Auditor has been appointed, the following will happen each year:

a) Opening meeting for the Annual Audit and engagement preparation

An opening meeting with the Financial Officers or Focal Points from SANBI and the Implementing Agencies is organised to address the following topics: planning of the audit, logistics (e.g. virtual meetings, etc.), documents availability, key staff availability and initial meeting dates set up and the designation of a focal point at the Implementing Agencies level.

b) Documentation supply

The Implementing Agencies should ensure the availability of the following within 2 days of the opening meeting:

- electronic copies of the original supporting documents;
- any contracts documentation;

Then supply the final Financial Statements for the Project Year by 15 July.

c) Execution of the audit engagement

The Auditor performs the procedures detailed in sections 5.2 and 5.3 of this Request for Tender. S/he uses a working method as participatory as possible, to obtain as much evidence items and supporting documentation as possible during the engagement and prior to the production of the draft report.

d) Draft Report to be sent to Implementing Agencies and comments incorporated

The draft report must be prepared ideally by the first week in September each year. Submission follows the following stages:

- The draft Annual Audit Report is sent to SANBI, the AFD and the Implementing Agencies for their comments
- SANBI, AFD and Implementing Agencies have 4 working days to provide their comments and any additional (scanned) supporting documentation to the Auditor.

If, at the end of this period, the comments and supporting documentation have not been sent, the Auditor then informs the SANBI, which contacts the Implementing Agencies to agree on a solution. Any additional period granted by the SANBI is confirmed in writing to the Auditor and the Implementing Agencies.

e) Final report

The final report must be submitted by the Auditor within 5 working days following receipt of comments and observations, and of any additional supporting documentation.

5.2.2. Engagement Logistics

Prospective Auditors must note that there will be no on-site engagements with the Implementing Agencies, unless deemed necessary and a full rationale is provided to SANBI as to why a site visit is needed. All engagements with the Implementing Agencies must take place via virtual meetings, set up by the Auditor. Files must be made available electronically, and transferred via email or via the Project Information Management System (a Microsoft Teams / SharePoint site that has been set up for project management).

The Auditor is therefore expected to conduct this annual audit from their own premises, and provide the necessary office space, computer equipment, internet connection and any other resources deemed necessary for the audit team to conduct their work.

5.2.3. Report Structure and Delivery

The use of the Annual Audit Report template, which will be provided to the appointed Auditor, is mandatory. It must be presented in English. Findings and misstatements will be presented in the Annual Audit Report according to the nomenclature provided to the successful bidder. Financial findings should be summarised based on the following typology: eligible expenditure, eligible with misstatements, ineligible, unaudited.

The Auditor sends the draft report electronically, in Word and Excel for the annexes, in the timeframes specified in section 5.1.

He/she then sends to the SANBI two original paper versions and an electronic version (in Word and PDF, and Excel for the annexes) of the final Audit Report on the Auditor's letterhead along with a cover note. The final report is signed by the partner in charge of the engagement and its execution.

5.2. Audit Methodology

5.3.1. Sample Determination

The Auditor may use sampling based on his / her risk assessment. Sample determination may be reviewed for each financial year audited.

To ensure that the tests results are representative, the Auditor audits at least 65% (in amount) of the total expenditure stated in the financial report. In case of financial findings greater than 10% of the total amount of audited expenditure, the testing rate should be increased to 85%. 50% of each budget line, and 10% of each sub-line, should be audited.

5.3.2. Eligibility Conditions

The Auditor performs tests and controls of expenditure eligibility by ensuring:

- its compliance:

- with the AFD-SANBI Financing Agreement and the three Delegated Implementing Agreements between SANBI and the Country Implementing Agencies; and with the Project Management Plan and contracts against which payments are done,
- with the Approved Budget and the Procurement and Human Resources Plan for which AFD gave a No Objection Letter (NOL),
- with procurement legislation, the AFD procurement guidelines and other local regulations (e.g. for per diems),
- with technical standards and standards of professional practice for the performance of contracts;
- the existence:
 - of supporting documents by type of expenditure in compliance with sound management practices in the absence of requirements in the procedures manual,
 - of the required documentation for procurement procedures and contracts' technical execution;
- that the expenditure/contracts have been incurred/executed by the Implementing Agencies during the Project implementation period defined in the Financing and/or Delegation Implementing Agreements;
- that expenditure is adequately recorded in the Implementing Agencies' accounts;
- that expenditure does not include any ineligible costs (e.g. not in Procurement and Human Resources Plan or not in Approved Budget).

5.3.3. Determination of the Opinion

The possible audit opinions for financial audits are an unqualified opinion, a qualified opinion, an adverse opinion and a disclaimer of opinion. The report template provided to the Auditor contains guidance for the formulation of the opinions.

Auditors are now required, when expressing an opinion on the current year's financial statements, to consider the possible effect of a modified opinion (qualified opinion, adverse opinion and disclaimer of opinion) from a previous year that did not result in an appropriate amendment or solution (ISA standard 710). This avoids the accumulation of unresolved findings.

5.3.4. Documentation of Identified Misstatements and Weaknesses

An Excel file (a template will be provided to the successful bidder) should be used by the Auditor to document procedures performed on audited expenditure and contracts and summarise identified misstatements. Other Excel files may be supplied to facilitate the application of audit procedures. Excel files should be attached to the Auditor's report.

Material misstatements detailed in the report must be documented in the Auditor's work file electronically or in hard copy and kept for a period of 5 years after approval of the final report.

5.3. Audit Procedures

5.3.1. Financial Statements Review and Verification of the Use of Allocated Funds

a) Verification of financial statements

The Auditor performs the necessary procedures to verify that resources received and used by the Project are effectively reflected in complete, sincere and correctly drawn up financial statements. As such, he/she:

- ensures that the Project financial statements have been prepared in accordance with the requirements set out in the AFD-SANBI Financing Agreement and the three Delegated Implementing Agreements between SANBI and the Country Implementing Agencies;
- ensures that the financial statements presents fairly, in all material aspects, the actual expenditure incurred and revenue received for the Project for the period subject to the audit, in conformity with the applicable contractual conditions (4.3.1 “Contractual Conditions”);
- ensures that the financial statements are consistent with other accounting documents including the trial balance and books of accounts;
- ensures that the financial statements are consistent with the technical and financial implementation reports submitted to AFD and any other financial or statutory reports prepared within the context of the Project;
- reviews adjusting entries made during the financial statements closing process;
- reconciles the financial statements with the cash situation and/or bank accounts, including by obtaining direct confirmation from the banks managing the accounts;
- verifies, if applicable, the accuracy of exchange rates used for monetary conversions, as well as their compliance with the financing agreement conditions;
- verifies, if applicable, the procedures used to control funds sent to other entities involved in activities implementation.

The Auditor may elect to request written statements in a letter of representation (A template, from ISA 580, will be provided to the successful bidder) signed by member(s) of the Management who are primarily responsible for the Implementing Agencies’ management (ISA 580). The purpose of this approach is to obtain evidence that the Management acknowledges its responsibility for: the financial report’s reliability, adherence to the financing agreement conditions, compliance with regulations and best practices for procurement and execution of contracts, and the organisation of an appropriate internal control system.

b) Verification of the use of funds

The objective of these procedures is to ensure that:

- the funds allocated to the Project by AFD for the period subject to the audit have, in all material aspects, been used in conformity with the applicable contractual conditions (4.3.1 “Contractual Conditions”);
- the statement of assets presents adequately (number, description and value of assets) and exhaustively the assets acquired for the Project for the period subject to the audit, in conformity with the contractual conditions (4.3.1 “Contractual Conditions”) and information contained in the financial report.

The Auditor’s work covers in particular:

- the compliance verification with accounting principles and specific rules;
- the verification of expenditure’s compliance with activities agreed upon in the AFD-SANBI Financing Agreement and the three Delegated Implementing Agreements between SANBI and the Country Implementing Agencies, activity programme and procedures manual, as well as their consistency with technical and financial performance reports;
- the verification that expenditure has been implemented during the implementation period of the audited Project and is supported by accurate, regular and sincere supporting documentation;
- the verification of statements of expenditure: expenditure authorisations, documentation of expenditure statements, compliance and validity of such statements.

Detailed controls are proposed in the *Financial Module* file, available on the AFD website.

c) Verification of the use of funds prior to renewal of advance

In the case of renewal of advances, the auditor performs the procedures required for an annual audit (see previous paragraph) with regard to: expenditure compliance with agreed upon activities, expenditure

implementation during the Project implementation period and its regular and sincere justification, as well as compliance of the period's statements of expenditure.

The auditor should in addition examine the following key points:

- attainment of the advance absorption rate defined in the financing agreement to enable full or partial renewal;
- correction by the Project, over the audited period, of expenditure previously invalidated for a prior period.

d) Analytical and budgetary procedures

The Auditor performs an analytical review of expenditure to verify whether:

- the budget presented in the technical and financial performance reports corresponds to the budget in the AFD-SANBI Financing Agreement and the three Delegated Implementing Agreements between SANBI and the Country Implementing Agencies and/or approved by the steering committee and/or having received a NOL notification from AFD (authenticity and approval of the initial budget by lines and sub-lines);
- the expenditure reported in the technical and financial performance reports were foreseen in the budget lines and sub-lines;
- budgetary amendments have been validated by the steering committee and/or have received a NOL notification from AFD;
- the Project absorption rate is consistent with the activities implementation schedule. The Auditor examines discrepancies and obtains explanations about over- or under-execution in the budget.

5.3.2. Follow-up of the Recommendations of Previous Audits

The Auditor should review the recommendations contained in previous audit reports, assess their degree of implementation and re-assess their priority level, if required. If it is found that these recommendations have not been applied, the Auditor tries to identify the underlying causes and proposes solutions for adjustment purposes.

6. Professional Obligations and Competencies of the Auditor

6.1 Standards and ethics

6.1.1 Professional Standards to be Used

The Auditor should take into consideration the various guidelines applicable to the production of financial audit reports. With regard to the application of ISA Standards, special attention should be given to the following:

- **Fraud and Corruption:** in accordance with **ISA 240** (Consideration of the risk of fraud and error in an audit of financial statements), it is important to identify and assess the risks of fraud, obtain or provide sufficient audit evidence for the analysis of these risks, and deal with identified or suspected fraud appropriately.
- **Laws and Regulations:** when developing the audit approach and executing the audit procedures, the Project compliance with laws and regulations that may significantly affect financial statements should be assessed, as required by **ISA 250** (Consideration of the risk of misstatement in an audit of financial statements resulting from non-compliance with legal and regulatory texts).

- **Governance:** communication with the Project Management members in charge of governance on major audit matters in compliance with **ISA 260** (Communication on the mission with those charged with Governance).
- **Risks:** to reduce audit risks to a relatively low level, appropriate audit procedures in response to the risks of misstatements identified after the assessment of the internal control system should be implemented, in accordance with **ISA 330** (Audit procedures implemented by the Auditor after his risk assessment).

In accordance with **ISAE 3000**, the Auditor should prepare audit documentation that provides:

- **sufficient and appropriate evidence of the work serving as a basis for his audit report; and**
- **evidence that the audit has been planned and performed according to ISA standards and in compliance with applicable legislative and regulatory requirements.**

Audit documentation is defined as the presentation of the audit procedures performed, relevant evidence collected and conclusions that the Auditor has reached.

Audit files consist in one or more folders or other means of archiving, in a physical or electronic form, containing documentation relating to a specific mission.

6.1.2 Ethics and Independence

The Auditor should comply with the IFAC Code of Ethics for Professional Accountants, developed and issued by IFAC's International Ethics Standards Board for Accountants (IESBA).

This Code establishes fundamental ethical principles for Auditors with regard to integrity, objectivity, independence, professional competence and due care, confidentiality, professional behaviour and technical standards.

6.2 Requirements for the Auditor

6.2.1 Auditor's Professional Affiliation

The Auditor must confirm that he/she meets the following condition:

- the Auditor is a member of a national accounting or auditing body or institution such as the South African Institute of Chartered Accountants (SAICA) and the Independent Regulatory Board for Auditors (IRBA), which in turn is a member of the International Federation of Accountants (IFAC)

6.2.2 Audit Team Qualifications and Experience

The Auditor will employ staff with appropriate professional qualifications and suitable experience with IFAC standards, in particular International Standards on Auditing and with experience in auditing financial information of entities comparable in size and complexity to the Implementing Agencies. In addition, the audit team as whole should have:

- experience in providing external audit services in the public sector in Southern Africa (experience in the NPO sector or with universities as well would be advantageous);
- experience with audits of development aid projects and programmes funded by national and/or international institutions and/or donors;

- experience with procurement audits;
- sufficient knowledge of relevant laws, regulations and rules in the countries would be an asset; this includes, but is not limited to taxation, social security and labour regulations, accounting and accounting information systems, procurement;
- excellent knowledge of English (the official language in South Africa, Namibia and Malawi, and the required language for the audit reports), and a working knowledge of Portuguese would be advantageous and recommended (because the official language of Mozambique is Portuguese and therefore official documents will be in Portuguese).

6.2.3 Composition of the Audit Team and Team Profiles

The estimated overall volume of services for the entire audit team is a maximum of 40-44 person days for each Annual Audit for all four Implementing Agencies. Prospective bidders should make use of Appendix C (example work plan) and Appendix D (pricing / quotation template) to provide as much detail as possible of which team members will undertake which activity to meet the scope of work and audit methodology and procedures.

The profiles of the Audit Team should be as follows:

6.2.3.1. Key Experts

Experts who are to perform an important role in the mission are referred to as “Key Experts”.

Audit partner

An Audit partner should be a partner or other person in a position similar to that of a partner and be a highly qualified expert with relevant professional qualifications and designation as a Chartered Accountant South Africa – CA (SA), and assuming or having assumed team leader and supervisor responsibilities in financial audit practice.

He/she should be a member of a national or international accounting or auditing body or institution. S/He must have at least 10 years of experience as a professional Auditor or accountant, preferably in the field of donor-funded projects / programmes audit.

The audit partner is the person responsible for the specific contract and its performance as well as for the report that is issued on behalf of the firm.

Supervisor

Supervisors should be qualified experts with a university degree (ideally Honours-equivalent) or relevant professional qualification in accounting and/or auditing, procurement, works auditing and/or supervision and have at least 5 years of experience as a professional Auditor, preferably in the field of donor-funded projects / programmes audit. They must demonstrate successful experience in managing audit teams.

Senior Auditor

Senior Auditors should be qualified experts with a university degree (ideally Honours-equivalent) or relevant professional qualification in accounting and/or auditing, and have at least 3 years of experience as a professional Auditor, preferably in the field of donor-funded projects / programmes audit.

6.2.3.2. Non-Key Experts

Assistant Auditor

Assistant Auditors must have a university degree in accounting and/or auditing, and have at least 1 year of professional experience as a professional Auditor, preferably in the field of donor-funded projects / programmes audit.

6.2.3.3. Support Staff and Technical Support

The Auditor is free to propose additional support (administrative and/or technical) in his/her bid, the cost of which should then be incorporated in the expert fees.

7. Requirements for proposals

7.1 Mandatory requirements / documents

Tenders must include the following documentation (**Failure to submit this required documentation will lead to disqualification**):

- a. The relevant certificate to demonstrate that the Auditor is a member of a national accounting or auditing body or institution such as the South African Institute of Chartered Accountants (SAICA) and the Independent Regulatory Board for Auditors (IRBA) – i.e. the Auditor's professional affiliation – see section 6.2.1 above.
- b. A copy of the South Africa Central Suppliers Database (CSD) registration report.
- c. A document providing evidence that:
 - the bidder has at least three (3) years of experience in auditing donor-funded projects.
 - the bidder has audited at least two (2) projects of similar scale – i.e. multi-national project and/or valued at R50-R100 million in donor funding.

To fulfil this mandatory requirement, it is recommended that prospective bidders provide a list of similar projects (i.e. annual financial audit) carried out within the past eight years, with a short description of the work (including whether it was a donor funded project or not), the scale of the work (e.g. total expenditure value audited, national versus multi-national scales, etc.), the length of contract (i.e. once-off audit versus multi-year audit), the type of client (e.g. public sector, non-profit organisation, university, etc.), success metrics for each project, and contactable references for each project (names and contact details of clients). **NOTE: Bidders should highlight the projects meeting the above two requirements at the top of the list for this compliance check, and note that the rest of the list will be used for evaluation purposes.**

- d. A letter of Good Standing from the office of the Compensation Commissioner as required by the Compensation for Occupational Injuries and Diseases Act (COIDA), if applicable. The letter should be issued by the Department of Labour.
- e. Duly completed and signed SBD forms.
- f. Duly completed and signed Appendix E: Statement of Integrity, Eligibility and Environmental and Social Responsibility.
- g. Compulsory Briefing attendance certificate.

7.2 Other documentation required to undertake functionality evaluation

Service Providers interested in this RfT should submit a concise written proposal that addresses the scope of work. Failure to submit these documents will not result in disqualification, however, the information contained in them is required for evaluation purposes.

The proposal must include:

- a) Detailed proposal and work plan that explains how the Auditor plans to fulfil the scope of work, with the proposed start and completion date and timeframes for activities (number of days),

and explaining the type of team member who will be responsible for each activity (see Sections 4 and 5 above). Note: Appendix C should be used as a template for the work plan.

- b) Company profile, detailing the technical ability of the firm to fulfil the requirements of this Request for Tender – e.g. standards, affiliations, ethics, independence, years in existence, stability, etc. (see Section 6 above).
- c) Five (5) reference letters from current or previous clients.
- d) CVs of all experts (key, non-key and support) proposed as team members (see Section 6.2 above). The CVs should be short (each CV not more than three (3) pages in total) of each team member who will be involved in this work, and should include:
 - (i) qualifications/training;
 - (ii) specialist skills and knowledge (e.g. understanding of donor-funded projects, public sector, non-profit sector, university sector, etc.)
 - (iii) their relevant experience of similar work related to their role for this tender – i.e. information on the roles performed by the team members in past projects, demonstrating their abilities and capacity to perform their role in this audit.
- e) Quotation for the work, which must clearly state the hourly rates of the Auditor per team member outlined in the proposed work plan, with VAT listed separately. Use Appendix C for the quotation, and clearly indicate the cost of key personnel.

Notes on budgeting:

- Cell phone, computer expenses, internet connectivity and office expenses are for the Auditor's own account and should be built into the cost of the Audit Team.
- It is assumed that most interviews and meetings will be conducted via telephone or via online meeting platforms. If travel is required, such travel may be authorised if evidence of importance is provided (e.g. a random check is needed due to perceived falsification of documents). Travel should not be included in the budget and SANBI will arrange travel separately in line with SANBI's policies.

NOTE: Financial or pricing details should ONLY be included in the printed document pack marked 'ORIGINAL', and not in the 'COPY' PDF file(s) on the memory stick. Inclusion of pricing in the document pack marked 'COPY' on the memory stick will result in the tender being rejected (see section 9).

8. Pricing

The final price, using the format provided in Appendix C, will be considered the total cost for the duration of the contract. Please note the important information about the quotation provided in 7.2.e above, and about the two envelope process under section 9 below.

9. Submission of tender

In Respect of Bids that include Functionality as a Criterion for Evaluation (Issued 3 September 2010), the two-envelope system will be used for this bid. Bidders are to submit (1) printed document pack with the technical proposal and pricing in an envelope marked 'ORIGINAL', and in a separate envelope (marked 'COPY') provide a copy of the document pack without pricing (technical proposal only) as PDF file(s) on a memory stick.

NB: Financial or pricing details should ONLY be included in the printed document pack marked 'ORIGINAL', and not in the PDF file(s) of the document(s) on the memory stick.

NB: Failure to submit one printed document pack with pricing in one envelope, and a document pack without pricing on a memory stick in another envelope will lead to your bid being disqualified.

Tenders must be submitted in the tender box located in the reception area of the Biodiversity Centre Building at the Pretoria National Botanical Garden, 2 Cussonia Avenue, Brummeria, Pretoria, during office hours before the tender closing date and time.

Normal office hours are from 08:00 to 16:00 daily. Emailed and faxed submissions will not be accepted. Late submissions will be disqualified.

Closing date and time: 11:00 on 26 May 2023.

10. Evaluation criteria

In accordance with the National Treasury Instruction Note on the Amended Guidelines in Respect of Bids that include Functionality as Criterion for Evaluation (issued 3 September 2010), this bid will be evaluated in the following stages:

The **first stage** will evaluate functionality according to the criteria listed in the table below:

CRITERIA FOR EVALUATING FUNCTIONALITY		WEIGHT / POINTS
Proposal		40
• Accuracy, quality and completeness	5	
• Demonstrates understanding of the scope of work	10	
• Demonstrates understanding of the Audit Methodology and Reference Framework	10	
• Work plan (item 7.2a above) is detailed and realistic in timeframes	15	
Capability of the Audit Firm (see items 7.1c, 7.2b, c above): experience of the firm in the past 8 years to undertake the scope of the work as defined in this RfT.		25
• Company profile (including standards, affiliations, ethics, independence, years in existence, stability, etc.)	5	
• Relevance of similar projects carried out within the past five years (value of expenditure audited, client type, multi-year, etc.)	15	
• Reference letters provided: their relevance to this scope of work; the level of commendation	5	
Team Capacity (see section 6.2.2, 6.2.3 and 7.2d): individual team members' qualifications, skills, and experience to fulfil the requirements of this RfT		35
• Overall team structure and reporting arrangements	5	
• Team members' qualifications/training (7.2d (i)) relevant to this Scope of Work (combined evaluation of all team members proposed)	10	
• Team members' specialist expertise/skills/knowledge (7.2d (ii)) relevant to this Scope of Work (combined evaluation of all team members proposed)	10	
• Team members' experience of similar work related to their role in the services to be provided for this tender (7.2d (iii))	10	
TOTAL		100

Bids that fail to score a minimum of 75 points out of a possible 100 points for functionality will not be eligible for further consideration. Sufficient information must be provided to allow the evaluation panel to evaluate proposals against these criteria.

The **second stage** is on specific goals and price.

The second stage will evaluate the price and specific goals of those bids that meet the minimum threshold for functionality. In accordance with the Preferential Procurement Regulations, 2022 pertaining to the Preferential Procurement Policy Framework Act (No. 5 of 2000), the 80/20-point system will be applied in evaluating proposals that qualify for further consideration, where price constitutes 80 points and a maximum of 20 points will be awarded based on the bidder's specific goals.

Specific Goal	Total Points
1. Categories of persons historically disadvantaged by unfair discrimination on the basis of race. 100% black ownership (Points will be allocated based on the percentage of ownership per goal. Information will be verified on CSD. CSD must be attached as proof).	(10)
2. Categories of persons historically disadvantaged by unfair discrimination on the basis of gender. 100 % female ownership (Points will be allocated based on the percentage of ownership per goal. Information will be verified on CSD. CSD must be attached as proof).	(10)
Total Points	20

11. Contract period

The duration of the contract shall be from approximately July 2023 until 31 December 2027, unless extended through written arrangements.

12. Appendices and Annexures

12.1 Appendix A: Special Conditions of Contract

Any award made to a bidder(s) under this bid is conditional, amongst others, upon –

- a. The bidder(s) accepting the terms and conditions contained in the Special Conditions of Contract as the minimum terms and conditions upon which SANBI is prepared to enter into a contract with the successful Bidder(s).
- b. The bidder submitting the General Conditions of Contract to SANBI together with its bid, duly signed by an authorised representative of the bidder.

SERVICE LEVEL AGREEMENT

Upon award SANBI and the successful bidder will conclude a Service Level Agreement or Standard Independent Contractor Agreement regulating the specific terms and conditions applicable to the services being procured by SANBI, more or less in the format of the draft Service Level Indicators included in this tender pack.

SANBI reserves the right to vary the proposed draft Service Level Indicators and/or Milestones during the course of negotiations with a bidder by amending or adding thereto.

Bidder(s) are requested to:

- a) Comment on draft Service Level Indicators and/or Milestones and where necessary, make proposals to these;
- b) Explain each comment and/or amendment; and
- c) Use an easily identifiable colour font or “track changes” for all changes and/or amendments to the Service Level Indicators and/or Milestones for ease of reference.

SANBI reserves the right to accept or reject any or all amendments or additions proposed by a bidder if such amendments or additions are unacceptable to SANBI or pose a risk to the organisation.

PAYMENT TERMS

Invoices will be paid on completion of planned deliverables that are produced in accordance with the contract. SANBI will pay for the satisfactory completion of work within 30 days of submission of invoices.

SPECIAL CONDITIONS OF THIS BID

SANBI reserves the right:

- a) To award this tender to a bidder that did not score the highest total number of points, only in accordance with section 2(1)(f) of the PPPFA (Act 5 of 2000)
- b) To negotiate with one or more preferred bidder(s) identified in the evaluation process, regarding any terms and conditions, including price without offering the same opportunity to any other bidder(s) who have not been awarded the status of the preferred bidder(s).
- c) To accept part of a tender rather than the whole tender.

- d) To carry out site inspections, product evaluations or explanatory meetings in order to verify the nature and quality of the services offered by the bidder(s), whether before or after adjudication of the Bid.
- e) To correct any mistakes at any stage of the tender that may have been in the Bid documents or occurred at any stage of the tender process.
- f) To cancel and/or terminate the tender process at any stage, including after the Closing Date and/or after presentations have been made, and/or after tenders have been evaluated and/or after the preferred bidder(s) have been notified of their status as such.
- g) Award to multiple bidders based either on size or geographic considerations.

SANBI REQUIRES BIDDER(S) TO DECLARE

In the Bidder's Technical response, bidder(s) are required to declare the following:

Confirm that the bidder(s) is to: –

- a) Act honestly, fairly, and with due skill, care and diligence, in the interests of SANBI;
- b) Have and employ effectively the resources, procedures and appropriate technological systems for the proper performance of the services;
- c) Act with circumspection and treat SANBI fairly in a situation of conflicting interests;
- d) Comply with all applicable statutory or common law requirements applicable to the conduct of business;
- e) Make adequate disclosures of relevant material information including disclosures of actual or potential own interests, in relation to dealings with SANBI;
- f) Avoidance of fraudulent and misleading advertising, canvassing and marketing;
- g) To conduct their business activities with transparency and consistently uphold the interests and needs of SANBI as a client before any other consideration; and
- h) To ensure that any information acquired by the bidder(s) from SANBI will not be used or disclosed unless the written consent from SANBI has been obtained to do so.

CONFLICT OF INTEREST, CORRUPTION AND FRAUD

SANBI reserves its right to disqualify any bidder who either itself or any of whose members (save for such members who hold a minority interest in the bidder through shares listed on any recognised stock exchange), indirect members (being any person or entity who indirectly holds at least a 15% interest in the bidder other than in the context of shares listed on a recognised stock exchange), directors or members of senior management, whether in respect of SANBI or any other government organ or entity and whether from the Republic of South Africa or otherwise ("Government Implementing Agencies"), —

- a) engages in any collusive tendering, anti-competitive conduct, or any other similar conduct, including but not limited to any collusion with any other bidder in respect of the subject matter of this bid;

- b) seeks any assistance, other than assistance officially provided by a Government Implementing Agencies, from any employee, advisor or other representative of a Government Implementing Agencies in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a Government Implementing Agencies;
- c) makes or offers any gift, gratuity, anything of value or other inducement, whether lawful or unlawful, to any of SANBI's officers, directors, employees, advisors or other representatives;
- d) makes or offers any gift, gratuity, anything of any value or other inducement, to any Government Implementing Agencies's officers, directors, employees, advisors or other representatives in order to obtain any unlawful advantage in relation to procurement or services provided or to be provided to a Government Implementing Agencies;
- e) accepts anything of value or an inducement that would or may provide financial gain, advantage or benefit in relation to procurement or services provided or to be provided to a Government Implementing Agencies;
- f) pays or agrees to pay to any person any fee, commission, percentage, brokerage fee, gift or any other consideration, that is contingent upon or results from the award of any tender, contract, right or entitlement which is in any way related to procurement or the rendering of any services to a Government Implementing Agencies;
- g) has in the past engaged in any matter referred to above; or
- h) has been found guilty in a court of law on charges of fraud and/or forgery, regardless of whether or not a prison term was imposed and despite such bidder, member or director's name not specifically appearing on the List of Tender Defaulters kept at National Treasury.

MISREPRESENTATION DURING THE LIFECYCLE OF THE CONTRACT

The bidder should note that the terms of its Tender will be incorporated in the proposed contract by reference and that SANBI relies upon the bidder's Tender as a material representation in making an award to a successful bidder and in concluding an agreement with the bidder.

It follows therefore that misrepresentations in a Tender may give rise to service termination and a claim by SANBI against the bidder notwithstanding the conclusion of the Service Level Agreement between SANBI and the bidder for the provision of the Service in question. In the event of a conflict between the bidder's proposal and the Service Level Agreement concluded between the parties, the Service Level Agreement will prevail.

PREPARATION COSTS

The Bidder will bear all its costs in preparing, submitting and presenting any response or Tender to this bid and all other costs incurred by it throughout the bid process. Furthermore, no statement in this bid will be construed as placing SANBI, its employees or agents under any obligation whatsoever, including in respect of costs, expenses or losses incurred by the bidder(s) in the preparation of their response to this bid.

INDEMNITY

If a bidder breaches the conditions of this bid and, as a result of that breach, SANBI incurs costs or damages (including, without limitation, the cost of any investigations, procedural impairment, repetition of all or part of the bid process and/or enforcement of intellectual property rights or confidentiality

obligations), then the bidder indemnifies and holds SANBI harmless from any and all such costs which SANBI may incur and for any damages or losses SANBI may suffer.

PRECEDENCE

This document will prevail over any information provided during any briefing session whether oral or written, unless such written information provided, expressly amends this document by reference.

LIMITATION OF LIABILITY

A bidder participates in this bid process entirely at its own risk and cost. SANBI shall not be liable to compensate a bidder on any grounds whatsoever for any costs incurred or any damages suffered as a result of the Bidder's participation in this Bid process.

TAX COMPLIANCE

No tender shall be awarded to a bidder who is not tax compliant. SANBI reserves the right to withdraw an award made, or cancel a contract concluded with a successful bidder in the event that it is established that such bidder was in fact not tax compliant at the time of the award, or has submitted a fraudulent Tax Clearance Certificate to SANBI or whose verification against the Central Supplier Database (CSD) proves non-compliant. SANBI further reserves the right to cancel a contract with a successful bidder in the event that such bidder does not remain tax compliant for the full term of the contract.

TENDER DEFAULTERS AND RESTRICTED SUPPLIERS

No tender shall be awarded to a bidder whose name (or any of its members, directors, partners or trustees) appear on the Register of Tender Defaulters kept by National Treasury, or who have been placed on National Treasury's List of Restricted Suppliers. SANBI reserves the right to withdraw an award, or cancel a contract concluded with a Bidder should it be established, at any time, that a bidder has been blacklisted with National Treasury by another government institution.

GOVERNING LAW

South African law governs this bid and the bid response process. The bidder agrees to submit to the exclusive jurisdiction of the South African courts in any dispute of any kind that may arise out of or in connection with the subject matter of this bid, the bid itself and all processes associated with the bid.

RESPONSIBILITY FOR SUB-CONTRACTORS AND BIDDER'S PERSONNEL

A bidder is responsible for ensuring that its personnel (including agents, officers, directors, employees, advisors and other representatives), its sub-contractors (if any) and personnel of its sub-contractors comply with all terms and conditions of this bid. In the event that SANBI allows a bidder to make use of sub-contractors, such sub-contractors will at all times remain the responsibility of the bidder and SANBI will not under any circumstances be liable for any losses or damages incurred by or caused by such sub-contractors.

CONFIDENTIALITY

Except as may be required by operation of law, by a court or by a regulatory authority having appropriate jurisdiction, no information contained in or relating to this bid or a bidder's tender(s) will be disclosed by any bidder or other person not officially involved with SANBI's examination and evaluation of a Tender.

No part of the bid may be distributed, reproduced, stored or transmitted, in any form or by any means, electronic, photocopying, recording or otherwise, in whole or in part except for the purpose of preparing a Tender. This bid and any other documents supplied by SANBI remain proprietary to SANBI and must be promptly returned to SANBI upon request together with all copies, electronic versions, excerpts or summaries thereof or work derived there from.

Throughout this bid process and thereafter, bidder(s) must secure SANBI's written approval prior to the release of any information that pertains to (i) the potential work or activities to which this bid relates; or (ii) the process which follows this bid. Failure to adhere to this requirement may result in disqualification from the bid process and civil action.

SANBI PROPRIETARY INFORMATION

Bidder will on their bid cover letter (SBD1) make declaration that they did not have access to any SANBI proprietary information or any other matter that may have unfairly placed that bidder in a preferential position in relation to any of the other bidder(s).

AVAILABILITY OF FUNDS

Should funds no longer be available to pay for the execution of the responsibilities of this bid (SANBI: BRAM465/2023), SANBI may terminate the Agreement at its own discretion or temporarily suspend all or part of the services by notice to the successful bidder. The successful bidder shall immediately make arrangements to stop the performance of the services and minimize further expenditure; provided that the successful bidder shall thereupon be entitled to payment in full for the services delivered, up to the date of cancellation or suspension.

12.2 Appendix B: Key Project Information and Budget

The project titled '*Building biodiversity knowledge for action in Southern Africa: spatial biodiversity assessment, prioritization and planning in South Africa, Namibia, Mozambique and Malawi*' (hereafter SBAPP Regional Project) aims to develop and enhance national spatial biodiversity assessments, prioritization and planning (SBAPP) processes and products in four Southern African countries in order to strengthen the national knowledge base on biodiversity; and ensure this knowledge informs land use planning and decision making, assists with the development of environmental policy and strategies, and provides a basis for future biodiversity monitoring.

All four countries have a substantial number of shared species and ecosystem types across their borders and have begun some aspects of SBAPP processes. The project will support associated capacity building so that SBAPP products can be further developed in the countries in future (given that the SBAPP processes and products are iterative) and so that they can be applied to (i) inform land use and development planning at national and sub-national scales and (ii) support each government's ability to deliver on post-2020 biodiversity commitments.

Institutional arrangements

The Lead Implementing Agency of the project is the South African National Biodiversity Institute (SANBI), which has the primary operational and technical coordination responsibility for this project. BirdLife South Africa and the University of Cape Town, contracted to SANBI as project partners, support aspects of the project at the regional level.

At the country level, the project is implemented by the Country Implementing Agencies via Delegated Implementing Agreements signed with SANBI. The Country Implementing Agencies are as follows:

- Namibia: the Ministry of Environment, Forestry and Tourism (MEFT);
- Mozambique: the Wildlife Conservation Society (WCS), who will work in coordination with the National Directorate of Environment from the Ministry of Land and Environment;
- Malawi: the Malawi University of Science and Technology (MUST), who will work in collaboration with the Environmental Affairs Department.
- South Africa: SANBI

Governance structures

There are two important governance structures overseeing the project:

1. The Project Steering Committee (PSC)

The PSC is the highest decision-making authority of the project and meets on a bi-annual basis via a virtual meeting platform (or possibly in-person at one of the 'showcase' events of the project). The PSC is made up of representatives from the donors and senior managers from all four Country Implementing Agencies and partners as necessary. The SANBI Regional Project Manager and the Country Coordinators are non-voting members of the PSC. The PSC approves any major changes to the project's scope, schedule, budget; and oversees the management of overall risks. The PSC also approves the Annual Financial Report (not the Audit Report) and Annual Technical Progress reports for submission to the donors.

2. The Project Management Team (PMT)

The PMT oversees the operational management of the project, undertakes progress monitoring and project reporting, and discusses challenges/issues that arise. The PMT decides whether to escalate a change to the PSC for approval/rejection. The PMT also oversees the work of the Communication Task Team, which is a group of communication experts who are called on when necessary. The PMT meets monthly or as necessary to ensure the smooth implementation of the project. The PMT is chaired by the Regional Project Manager at SANBI, Ms Carol Poole.

Project Management Plan

The PMT manages the Project Management Plan, which serves as the record of approach of how the project will be planned, executed, monitored and controlled, and closed. It is the collection of all procedures, plans, commitments and governance delegations for the project. Working online spreadsheets such as the Project Logframe, Risk Register and Issue Log and others are linked to this plan via hyperlinks and are maintained as part of this plan.

Project Components, Objectives and Expected Outputs

The project scope is captured in the Project Logframe, which was submitted to the donor committees and approved for funding.

The project has 4 specific components, summarized in the table below.

Component name	Brief description
Component A: Regional coordination and project management	Component A encompasses overarching project management at the regional level by SANBI for all four countries, and the coordination of the project by the Country Implementing Agencies at the national level. SANBI and the Country Implementing Agencies will undertake all project management and reporting. In each country, a network of biodiversity research and conservation institutions will contribute towards achieving the objectives of the project. National 'strategic advisory committees' (or similar) will ensure that all institutions involved in the work and other relevant stakeholders have oversight of the project's activities and objectives in each country.
Component B: Biodiversity data production and assessment	Component B encompasses the biodiversity data production and assessment of the SBAPP processes, including: - Map of ecosystem types published for each participating country (Note: for all countries, this is terrestrial ecosystem types; and for Malawi this includes freshwater types for Lake Malawi). - Spatial data on ecological condition at both national and regional levels. - Red List of Ecosystems for each country (Note: for all countries, the focus is on terrestrial ecosystem assessments; and for Malawi the work includes an assessment of freshwater types for Lake Malawi). - Global Red List of selected species groups for Namibia, Mozambique and Malawi; and updates of selected national assessments in South Africa and Namibia
Component C: Spatial biodiversity prioritization and planning	Component C encompasses the prioritization and planning work of the SBAPP processes. The aim is to identify national targets for retaining biodiversity values, and identify spatial biodiversity priorities (such as Key Biodiversity Areas) in order to produce national spatial biodiversity plans.
Component D: Mainstreaming, capacity building, awareness raising	Component D encompasses the mainstreaming, capacity building and awareness raising elements of the project. Under mainstreaming, the outputs from Component B and C become decision making tools. The project aims to empower users to apply spatial assessment products in biodiversity inclusive planning and decision-making processes, through mainstreaming sessions and the development of national portals to serve SBAPP products and information. Regional training workshops and training materials will be provided to technical experts and end users to ensure capacity building and replicability of the SBAPP approach. An outreach and communication plan will be developed to ensure proper communication and awareness raising on SBAPP for a broader audience.

The high-level aspects of the Logframe – Components, Objectives and Expected Outputs are as follows – which is also Schedule 6 of the AFD-SANBI Financing Agreement:

Component	Objective	Expected Outputs
A: Regional coordination and project management	Obj1: Coordinate the project at the regional level	1.1 Effective institutional and contractual arrangements at regional level 1.2 Effective project management at a regional level 1.3 Effective reporting at a regional level
	Obj2: Coordinate a network of institutions and stakeholders in each country to provide the science foundation and support decision making	2.1 Effective institutional and contractual arrangements at national level 2.2 Effective project management and reporting at the national level
B: Biodiversity data production and assessment	Obj3: Develop/improve a comprehensive map of ecosystem types (at least terrestrial) aligned with the Global Ecosystem Typology of the IUCN to underpin biodiversity assessment and planning.	3.1 Map of ecosystem types published for each participating country Note: for all countries, this is terrestrial ecosystem types; and for Malawi this includes freshwater types for Lake Malawi
	Obj4: Identify the ecosystem change and degradation processes (biotic and abiotic), pressures and threats to terrestrial biodiversity	4.1 Existing and new spatial data on ecological condition at both national and regional levels.
	Obj5: Assess the threat status of all ecosystems and endemic species through the application of IUCN's Red List of Ecosystems framework and the IUCN Red List of Species Categories and Criteria.	5.1. Red List of Ecosystems available for South Africa, Namibia, Mozambique and Malawi. Note: for all countries, this is terrestrial ecosystem types; and for Malawi this includes freshwater types for Lake Malawi

		5.2 Global Red List of selected species groups for Namibia, Mozambique and Malawi; and updates of selected national assessments in South Africa and Namibia
C: Spatial biodiversity prioritization and planning	Obj6: Identify targets for retaining biodiversity values in different regions of the country, which can form part of national contributions towards the post-2020 targets of the CBD and other international agreements.	6.1. National targets for retaining biodiversity values identified
	Obj7: Identify spatial biodiversity priorities and configurations, which should be retained, protected and/or restored.	7.1 A network of Key Biodiversity Areas (KBAs) available for South Africa, Namibia, Mozambique and Malawi. 7.2. Spatial Biodiversity Plan with mapped priorities identified.
	Obj8: Empower users to apply spatial assessment products in biodiversity inclusive planning and policy- and decision-making processes. <i>Obj 8 also encapsulates all mainstreaming efforts in each Objective above</i>	8.1 Users/Decision Makers empowered to use SBAPP products in policy development, international convention reporting, for advocacy and for business (development) intelligence 8.2 National portals maintained or established for providing access to SBAPP products and datasets
D: Mainstreaming, capacity building and awareness raising	Obj9: Contract experts for regional training and produce materials for training (for all relevant Objectives of this project) <i>Note: these experts and materials are used in or evolve from the training workshops/sessions in the objectives above</i>	9.1 Experts contracted to provide regional capacity building 9.2 Training materials relevant to technical experts and end users of SBAPP products available
	Obj10: Communicate and create general awareness about the project	10.1 Effective communication of project and its achievements to relevant audiences (e.g. journalists, potential citizen scientists)

In the Logframe the Expected Outputs have been broken down into a list of Activities numbered from 'a' onwards (e.g. 5.1a, 5.1b, etc.). Each Activity corresponds to an Activity Indicator, which is the evidence required for the reporting of project progress.

Project Budget and the 'Project Accounts'

The overall project budget is €6.69 million over five project years including co-financing. The project donors are Agence Française de Développement (AFD) and the Fonds Français pour l'Environnement Mondial (FFEM) (hereafter 'the donors'), and they each contribute €2 million. Co-financing from SANBI and country partners amounts to €2.69 million.

The Country Implementing Agencies are under contract to SANBI via Delegated Implementing Agreements but will receive funds directly from AFD and FFEM to avoid unnecessary currency exchanges. SANBI received both the South African portion of the funding and the Regional Coordination portion.

The Financing Agreement specifies that each Implementing Agency must open a separate 'Project Account' to manage the budget and expenses allocated. A 'Project Account' may be a separate bank account or a separate cost centre in the institutions' financial system.

There are five budgets or 'Project Accounts' in the project, each managed by an implementing agency.

The following is the Table 2 of *Schedule 3 Provisional Financing Plan* in the AFD-SANBI Financing Agreement, and is therefore considered the first Approved Budget of the project and shows the five Project Accounts. This budget may change, because the Beneficiary (SANBI) and the three Country Implementing Agencies may reallocate up to 10% between the budget lines (Objectives and Components) of their allocated overall budget in the Financing Plan without prior approval of the donors (they must nevertheless inform the donors). Beyond 10%, the Beneficiary undertakes to submit any modification of the Financing Plan to the Project Steering Committee and the donors for prior approval.

The overall budget (i.e. the €4million) and the allocation between the country budgets and the Regional Coordination budget is not likely to change for the course of the five year project, except for the allocation of the Contingency budget – which will be allocated upon prior approval by the Project Steering Committee and donors.

Objectives	South Africa	Namibia	Mozambique	Malawi	Regional Coordination	Total
Objective 1. Coordinate the project at the regional level	- €	- €	- €	- €	397 638 €	397 638 €
Objective 2. Coordinate a network of institutions in each country	6 563 €	143 563 €	245 531 €	293 809 €	- €	689 465 €
Component A : Regional coordination and project management	6 563 €	143 563 €	245 531 €	293 809 €	397 638 €	1 087 102 €
Objective 3. Develop ecosystem map	- €	189 337 €	40 910 €	27 119 €	- €	257 365 €
Objective 4. Ecosystem condition assessment	111 758 €	200 420 €	128 744 €	17 797 €	- €	458 718 €
Objective 5. Output 5.1 Ecosystem Red List assessments	- €	33 866 €	64 537 €	5 432 €	- €	103 835 €
Objective 5. Output 5.2 Species Red List assessments	201 558 €	111 833 €	309 617 €	75 272 €	- €	698 279 €
Component B : Biodiversity data production and assessment	313 316 €	535 454 €	543 807 €	125 619 €	- €	1 518 197 €
Objective 6. Biodiversity Target Setting	- €	- €	34 867 €	16 806 €		51 672 €
Objective 7. Output 7.1 Key Biodiversity Areas (KBAs)	- €	42 212 €	68 310 €	5 432 €		115 954 €
Objective 7. Output 7.2 Spatial Biodiversity Plan	- €	- €	113 683 €	25 424 €		139 106 €
Component C : Spatial biodiversity prioritisation and planning	- €	42 212 €	216 859 €	47 662 €	- €	306 733 €
Objective 8. Mainstreaming outputs with decision makers	- €	86 875 €	42 994 €	16 806 €	69 011 €	215 686 €
Objective 9. Experts and materials for capacity building	10 000 €	- €	- €	- €	431 148 €	441 148 €
Objective 10. Communication and general outreach	- €	20 500 €	87 053 €	10 169 €	5 000 €	122 723 €
Component D : Mainstreaming, capacity building, awareness raising	10 000 €	107 375 €	130 047 €	26 975 €	505 160 €	779 557 €
Direct Total Costs	329 879 €	828 603 €	1 136 244 €	494 065 €	902 797 €	3 691 589 €
Contingency						50 000 €
Overhead costs (7% of the direct costs)	23 091 €	58 002 €	79 537 €	34 585 €	63 196 €	258 411 €
Grand total	352 970 €	886 605 €	1 215 782 €	528 650 €	965 993 €	4 000 000 €
Total % per country	8,8%	22,2%	30,4%	13,2%	24,1%	

All prospective bidders must note that SANBI's Finance Department will create one Financial Statement for the two Project Accounts managed by SANBI (South Africa budget and Regional Coordination budget). Therefore the Auditor will be auditing four Financial Statements each year.

12.3 Appendix C: Example work plan

Example of a detailed work plan to be completed by the bidders under section 7.2, requirement a). Expand and add detail.

		July				August				September				Total days
Activity (see Section 5.2)	Responsible Audit Team member*	W1	W2	W3	W4	W1	W2	W3	W4	W1	W2	W3	W4	
a) Opening meeting for the Annual Audit and engagement preparation														
<i>Add activities under the Audit Stage as needed</i>		<i>No. of days</i>												
b) Documentation supply														
c) Execution of the audit engagement														
d) Draft Report to be sent to Implementing Agencies and comments incorporated														
e) Final report														

*i.e.: Partner; Supervisor; Senior Auditor; Assistant Auditor No. 1; Assistant Auditor No. 2

12.4 Appendix D : Pricing / Quotation Template

The quotation for the work must clearly state the daily rates of the Auditor per team member outlined in the proposed work plan, with VAT listed separately. Please see the notes on budgeting in Section 7.2f.

NB: Financial or pricing details should ONLY be included in the printed document pack marked 'ORIGINAL', and not in the PDF file(s) of the document(s) on the memory stick. Failure to submit one printed document pack with pricing in one envelope, and a document pack without pricing on a memory stick in another envelope will lead to your bid being disqualified.

Project Year 1 (1 July 2022 to 30 June 2023; audit to be completed by 30 September 2023)				
Team Member *	Hours	hourly rate (excl. VAT)	VAT	Total billable costs incl. VAT
Add rows as needed				
Total for Project Year 1 (including VAT)				
Project Year 2 (1 July 2023 to 30 June 2024; audit to be completed by 30 September 2024)				
Team Member *	Hours	Hourly rate (excl. VAT)	VAT	Total billable costs incl. VAT
Add rows as needed				
Total for Project Year 2 (including VAT)				
Project Year 3 (1 July 2024 to 30 June 2025; audit to be completed by 30 September 2025)				
Team Member *	Hours	Hourly rate (excl. VAT)	VAT	Total billable costs incl. VAT
Add rows as needed				
Total for Project Year 3 (including VAT)				
Project Year 4 (1 July 2025 to 30 June 2026; audit to be completed by 30 September 2026)				
Team Member *	Hours	Hourly rate (excl. VAT)	VAT	Total billable costs incl. VAT
Add rows as needed				
Total for Project Year 4 (including VAT)				
Final Audit Report that will include the Annual Audit Report for Project Year 5 (1 July 2026 to 30 June 2027) and a compilation of the Audit of all other Project Years – to be completed by 31 December 2027				
Team Member *	Hours	Hourly rate (excl. VAT)	VAT	Total billable costs incl. VAT
Add rows as needed				
Total for Final Audit Report including Project Year 5 (including VAT)				
			Excluding Vat	
			VAT	
<u>Grand total for all five project years of Audits</u>				Including VAT

* Partner; Supervisor; Senior Auditor; Assistant Auditor No 1; Assistant Auditor No 2

12.5 Appendix E: Statement of Integrity, Eligibility and Environmental and Social Responsibility

Reference name of the bid or proposal: _____ (The "**Contract**")

To: _____ (The "**Contracting Authority**")

1. We recognise and accept that *Agence Française de Développement* ("**AFD**") only finances projects of the Contracting Authority subject to its own conditions which are set out in the Financing Agreement which benefits directly or indirectly to the Contracting Authority. As a matter of consequence, no legal relationship exists between AFD and our company, our joint venture or our suppliers, contractors, subcontractors, consultants or subconsultants. The Contracting Authority retains exclusive responsibility for the preparation and implementation of the procurement process and performance of the contract. The Contracting Authority means the Purchaser, the Employer, the Client, as the case may be, for the procurement of goods, works, plants, consulting services or non-consulting services.
2. We hereby certify that neither we nor any other member of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants are in any of the following situations:
 - 2.1 Being bankrupt, wound up or ceasing our activities, having our activities administered by the courts, having entered into receivership, reorganisation or being in any analogous situation arising from any similar procedure;
 - 2.2 Having been:
 - a) convicted, within the past five years by a court decision, which has the force of res judicata in the country where the Contract is implemented, of fraud, corruption or of any other offense committed during a procurement process or performance of a contract (in the event of such conviction, you may attach to this Statement of Integrity supporting information showing that this conviction is not relevant in the context of the Contract);
 - b) subject to an administrative sanction within the past five years by the European Union or by the competent authorities of the country where we are constituted, for fraud, corruption or for any other offense committed during a procurement process or performance of a contract (in the event of such sanction, you may attach to this Statement of Integrity supporting information showing that this sanction is not relevant in the context of the Contract);
 - c) convicted, within the past five years by a court decision, which has the force of res judicata, of fraud, corruption or of any other offense committed during the procurement process or performance of an AFD-financed contract;
 - 2.3 Being listed for financial sanctions by the United Nations, the European Union and/or France for the purposes of fight-against-terrorist financing or threat to international peace and security;
 - 2.4 Having been subject within the past five years to a contract termination fully settled against us for significant or persistent failure to comply with our contractual obligations during contract performance, unless this termination was challenged and dispute resolution is still pending or has not confirmed a full settlement against us;
 - 2.5 Not having fulfilled our fiscal obligations regarding payments of taxes in accordance with the legal provisions of either the country where we are constituted or the Contracting Authority's country;

- 2.6 Being subject to an exclusion decision of the World Bank and being listed on the website <http://www.worldbank.org/debarr> (in the event of such exclusion, you may attach to this Statement of Integrity supporting information showing that this exclusion is not relevant in the context of the Contract);
- 2.7 Having created false documents or committed misrepresentation in documentation requested by the Contracting Authority as part of the procurement process of the Contract.
3. We hereby certify that neither we, nor any of the members of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants are in any of the following situations of conflict of interest:
 - 3.1 Being an affiliate controlled by the Contracting Authority or a shareholder controlling the Contracting Authority, unless the stemming conflict of interest has been brought to the attention of AFD and resolved to its satisfaction.
 - 3.2 Having a business or family relationship with a Contracting Authority's staff involved in the procurement process or the supervision of the resulting Contract, unless the stemming conflict of interest has been brought to the attention of AFD and resolved to its satisfaction;
 - 3.3 Being controlled by or controlling another bidder or consultant, or being under common control with another bidder or consultant, or receiving from or granting subsidies directly or indirectly to another bidder or consultant, having the same legal representative as another bidder or consultant, maintaining direct or indirect contacts with another bidder or consultant which allows us to have or give access to information contained in the respective applications, bids or proposals, influencing them or influencing decisions of the Contracting Authority;
 - 3.4 Being engaged in a consulting services activity, which, by its nature, may be in conflict with the assignments that we would carry out for the Contracting Authority;
 - 3.5 In the case of procurement of goods, works or plants:
 - a) Having prepared or having been associated with a consultant who prepared specifications, drawings, calculations and other documentation to be used in the procurement process of the Contract;
 - b) Having been recruited (or being proposed to be recruited) ourselves or any of our affiliates, to carry out works supervision or inspection for the Contract.
4. If we are a state-owned entity, and to compete in a procurement process, we certify that we have legal and financial autonomy and that we operate under commercial laws and regulations.
5. We undertake to bring to the attention of the Contracting Authority, which will inform AFD, any change in situation with regard to points 2 to 4 here above.
6. In the context of the procurement process and performance of the corresponding contract:
 - 6.1 We have not and we will not engage in any dishonest conduct (act or omission) deliberately intended to deceive others, to intentionally conceal items, to violate or vitiate someone's consent, to make them circumvent legal or regulatory requirements and/or to violate their internal rules in order to obtain illegitimate profit;
 - 6.2 We have not and we will not engage in any dishonest conduct (act or omission) contrary to our legal or regulatory obligations or our internal rules in order to obtain illegitimate profit;
 - 6.3 We have not promised, offered or given and we will not promise, offer or give, directly or indirectly to (i) any Person who holds a legislative, executive, administrative or judicial mandate within the State of the Contracting Authority regardless of whether that Person was nominated or elected, regardless of the permanent or temporary, paid or unpaid nature of the position and regardless of the hierarchical level the Person occupies, (ii) any other Person

who performs a public function, including for a State institution or a State-owned company, or who provides a public service, or (iii) any other person defined as a Public Officer by the national laws of the Contracting Authority's country, an undue advantage of any kind, for himself or for another Person or entity, for such Public Officer to act or refrain from acting in his official capacity;

- 6.4 We have not promised, offered or given and we will not promise, offer or give, directly or indirectly to any Person who occupies an executive position in a private sector entity or works for such an entity, regardless of the nature of his/her capacity, any undue advantage of any kind, for himself or another Person or entity for such Person to perform or refrain from performing any act in breach of its legal, contractual or professional obligations;
- 6.5 We have not and we will not engage in any practice likely to influence the contract award process to the detriment of the Contracting Authority and, in particular, in any anti-competitive practice having for object or for effect to prevent, restrict or distort competition, namely by limiting access to the market or the free exercise of competition by other undertakings;
- 6.6 Neither we nor any of the members of our joint venture or any of our suppliers, contractors, subcontractors, consultants or subconsultants shall acquire or supply any equipment nor operate in any sectors under an embargo of the United Nations, the European Union or France;
- 6.7 We commit ourselves to comply with and ensure that all of our suppliers, contractors, subcontractors, consultants or subconsultants comply with international environmental and labour standards, consistent with laws and regulations applicable in the country of implementation of the Contract, including the fundamental conventions of the International Labour Organisation (ILO) and international environmental treaties. Moreover, we shall implement environmental and social risks mitigation measures when specified in the environmental and social commitment plan (ESCP) provided by the Contracting Authority.
7. We, as well as members of our joint venture and our suppliers, contractors, subcontractors, consultants or subconsultants authorise AFD to inspect accounts, records and other documents relating to the procurement process and performance of the contract and to have them audited by auditors appointed by AFD.

Name: _____ In the capacity of: _____

Duly empowered to sign in the name and on behalf of¹: _____

Signature: _____ Dated: _____

¹ In case of joint venture, insert the name of the joint venture. The person who will sign the application, bid or proposal on behalf of the applicant, bidder or consultant shall attach a power of attorney from the applicant, bidder or consultant.

12.6 Annexure 1: Procurement & Human Resources Plan

This is a separate PDF document downloadable from the tender webpage. Note that 'Version Initial' has already been approved by the donors. Subsequent versions of the Procurement and Human Resources Plan may be approved, and the Auditor will be informed. This Version Initial is provided in order for prospective bidders to examine the expected expenditure of the different Project Accounts.

12.7 List of Annexures to be provided to successful bidder

Please note that these are separate Excel Spreadsheets or templates that will be provided to the successful bidder as part of the contractual arrangements:

- Annual Audit Report Template
- Nomenclature of Findings and Misstatements
- List of Expenditures and Findings (Model)
- Letter of Representation (Model)