
INVITATION TO BID

From: Cordaid South Sudan Tender Committee**To: Audit firms or Individual Auditors****Attn:****E-mail:****RE: Invitation to Bid for Audit of Agribusiness project****CORDAID Ref.: ITB-JUB-20-0054****Date: 6TH march, 2020**

Dear Mr/Ms,

Cordaid is an INGO based in Netherland and implementing projects in South Sudan in the last 20 years.

We invite you to submit your best offer for carrying out Audit for the Agribusiness project

Please provide your expression of interest and financial proposal for each Lot separately and full technical specifications as per the attached “

TERMS OF REFERENCE FOR THE AUDIT OF THE AGRIBUSINESS PROJECT” as specified above.

The **closing date** for the submission of the EOI and financial proposal is, 13th march, 2020, at 4:00pm (South Sudan Local Time).

TERMS OF REFERENCE FOR THE AUDIT SERVICE**2.0 Audit Protocol and Assurance Engagement**

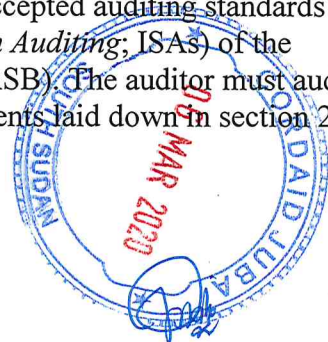
Audit subject and standards

The audit subjects are:

A.	The Grant recipient's financial report for the applicable year (2018/ 2019);
B.	The activities listed under 3.B on which a report of findings must be issued in accordance with ISRS 4400.

Part A. Auditing Annual Financial Statements

The audit will be carried out in accordance with generally accepted auditing standards and in particular the auditing standards (*International Standards on Auditing*; ISAs) of the International Auditing and Assurance Standards Board (IAASB). The auditor must audit the financial statements to establish that they meet the requirements laid down in section 2 of this protocol.



The auditor will ascertain that:

- 1) Expenditures and receipts are accurate and complete.
- 2) Expenditures and receipts relate to the activities referred to in section 1 of this protocol.
- 3) Expenditures are legitimate and comply with the criteria laid down

The Auditor Must Establish That:

- 1) Expenditures are corroborated by supporting documents.
- 2) The organisation keeps project records and other documents such as timesheets for allocating personnel costs to projects.

The Auditor Must Also Ascertain That:

- 1) The information in the project records agrees with the information in the financial accounts.
- 2) Suppliers were selected objectively, and threshold amounts were respected in accordance with the EU public procurement rules laid down in EU Directives 2004/17/EC and 2004/18/EC.
- 3) Where appropriate, the auditor will review compliance with local legislation, as laid down in, for example, the Public Procurement Act 2012 (as amended);
- 4) Tax and social insurance remittances have been made in accordance with the tax laws of the country where the organisation is established and for the period to which the audit opinion relates.
- 5) Invoices are settled on the basis of actual costs or lump-sum amounts set in accordance with the organization’s internal policies.

The minimum reliability level for audit purposes is 95%. The auditor will accordingly plan and conduct the audit to obtain reasonable assurance that the accounts contain no material mis-statements or uncertainties. The type of opinion will be determined by the following materiality levels, based on the amount funded.

Type of audit opinion	Unqualified	Qualified	Disclaimer	Adverse
Accounting errors	See table below	≤ 6%	-	≥ 6%
Audit uncertainties	See table below	≤10%	≥ 10%	-

The auditor should also take account of the following permitted tolerances.

Amount funded	Permitted tolerance
Less than €1.5 million	3% of the grant amount
Greater than or equal to €1.5 million but less than €5 million	€50,000
Greater than or equal to €5 million	1% of the grant amount

The auditor will determines materiality for a multi-year activity on an annual basis. The table above shows how the permitted tolerance is calculated for the costs incurred and accounted for during the year.



The auditor will be required to draw up his report in accordance with the requirements set in section 4 of this audit protocol. If the auditor detects both errors in the accounts and uncertainties in the audit, it will take them both into account when forming its opinion.

Supplementary activities to the audit are:

The auditor must establish that management specifically confirms in the letter of representation that they have complied with article 7 of the grant decision: ‘The grant recipient must not offer to third parties or seek or accept from or be promised by third parties, for itself or for any other party, any gift, remuneration, compensation or benefit of any kind whatsoever, if this could be interpreted as an illegal or corrupt practice.’

The auditor must report any information that came to its notice during the audit which is relevant to the grant provider in finalizing the grant award. Findings relating to the requirements referred to in this section may be relevant to the grant provider.

Part B. Agreed-upon procedures (ISRS 4400)

The auditor should not provide assurance but reports only its **factual findings**. This protocol describes the main points of the engagement. The user of the report must form its own opinion and draw its own conclusions.

The auditor should agree the nature, timing and scope of the specific activities with the contracting authority and disclose the findings in the report of findings. The auditor’s activities and their scope must be clearly understood. The auditor is not expected to express an opinion on the adequacy and appropriateness of the activities performed in relation to the purpose of those activities or any other purpose.

The Auditor Must Carry Out the Following Procedures:

- 1) The auditor must describe the procedures and internal policies put in place by the organisation (counterparty) for the implementing organizations.
- 2) The auditor must in any event describe how the counter-party assesses the implementing organizations’ management capacity; the auditor must describe how this assessment was carried out for at least 5% of the implementing organizations and a minimum of three; how the counter-party imposes sanctions on implementing organizations that fail to meet with their obligations. If a sanction is imposed, the auditor will check that the sanctions procedure was observed.
- 3) The auditor must describe the organization’s procedures and internal policy regarding the procurement of goods and services.
- 4) The auditor must in any event establish that the organisation has a procurement policy that is physically or digitally documented. The auditor must also state whether the policy is available to the staff and/or whether the staff are aware of it.
- 5) The auditor must describe how the organisation selected the suppliers/service providers objectively. It must ascertain whether more than one person was involved in the selection



of a supplier/service provider and whether bids were assessed before being accepted or rejected.

4. Reporting

- 1) The auditor must issue an audit opinion on the activities described in part 3 A in accordance with the requirements of ISA 800/805.
- 2) The auditor must also devise a suitable way of identifying the financial statements it audits;
- 3) The auditor must report on the activities described in part 3.B in accordance with the requirements of ISRS 4400.

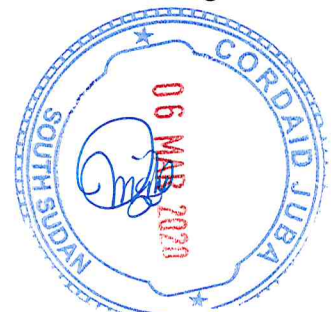
CORDAID highly values Corporate Social Responsibility (CSR) commitments of potential service providers. Subsequently, the evaluation criteria for selection of the most appropriate bid will include submission of relevant information as specified in the application submission requirement below:

1. Audit proposal reflecting how the auditor or audit firm will undertake all the audit tasks.
2. Proposed cost (with explanation of line items).
3. Appendices
 - a. CV of key personnel proposed for the audit work including membership with the relevant professional bodies
 - b. Company profile of the audit firm including business registration.
4. A capability statement and a list of all contracts, grants, or cooperative agreements involving similar or related assignment in the last three years. Reference information must include the location, award numbers if available, a brief description of work performed, and contact with current telephone numbers and/or email address.
5. Experience of the Firm, especially with auditing of Internal Non-Governmental Organizations and UN Agencies

The delivery and payment terms are as follows:

DELIVERY PERIOD: Service should be delivered between 22³rd March, 2020 to April 10th, 2020.

PAYMENT TERMS: Within 30 days from delivery and upon receipt of relevant documentation and review and acceptance of the final report. Payment can be staggered based on negotiation and incorporation in the contract agreement. **Bank transfer charges shall be borne by the contracted Service Provider.**



PRICE VALIDITY: Must be 60 days from date of quotation.

Bids must be submitted in accordance with the enclosed “Conditions for Submission of Bids”.

By submitting a bid, the bidder accepts in full the enclosed “General Conditions of Service” as the basis of the bid procedure. The bidder shall bear all costs associated with the preparation and submission of a bid and CORDAID cannot be held responsible or liable for those costs, regardless of the conduct of the outcome of the bidding process.

The bidder is expected to carefully examine and respect all instructions, forms, terms and specifications contained in this Invitation to Bid. Failure to furnish on time all the required information and documentation or submission of bids not substantially responsive in every respect to the bid dossier is at own risk and may result in rejection of the bid.

In no event shall the CORDAID be liable for any damages whatsoever, including, without limitation, damages for loss or profits in any way connected with cancellation of a tender.

Bids will be evaluated on basis of the following criteria:

Eligibility and requirements:

- Technical compliance of the service to offer according to the required specifications as set out on the enclosed Terms of Reference.
- Bid conformity to the enclosed Conditions for Submission of Bids.
- Service delivery schedule.
- Price competitiveness.
- Legal documents of Companies registration
- Experience
- **Administrative requirements:**
 - i. Valid certificate of incorporation as a business in South Sudan or Country of origin.
 - ii. Valid and Certified True Copy of the Certificate of Registration as a Certified Accountancy Firm in the republic of South Sudan or to other parts of the world and must be issued by the relevant authority.
 - iii. Valid and certified true copy of registration with the Tax Regulatory Authority of South Sudan (SS) if in South Sudan and from outside South Sudan.
 - iv. Copy of Articles & Memorandum of Association (Not a must)
 - v. Profile of key management staff.

2.1 Technical Requirements

- i. Proof that the Service Provider has provided similar services to other Non-Governmental Organizations (NGOs) in South Sudan or elsewhere.
- ii. Recommendations from reputable organizations operating in the Republic of South Sudan (RSS) for having provided similar services in recent past





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2.2 Financial Proposal (In US Dollars)

The financial proposal should be detailed, clear and must indicate any variables, unit prices and resulting total contract price.

The proposal should be valid for 60 days from the date of opening of proposal as stated in this EOI.

Contract awarding will be based on:

- The stipulations of this Invitation to Bid;
- The bid submitted by the service provider;
- The enclosed General Conditions of the service.

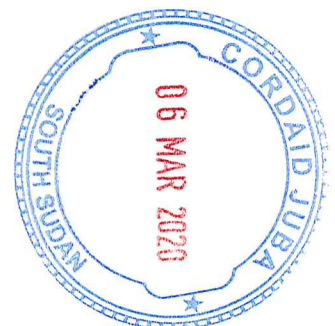
Please confirm your intention to participate in this Invitation to Express Interest. In case further information is required, please do not hesitate to contact us.

Yours faithfully,

A handwritten signature in blue ink, appearing to read "Joel Malish".

CORDAID - South Sudan

Joel Malish- Logistics and Procurement Department



CONDITIONS FOR SUBMISSION OF BIDS

Bids shall be submitted to CORDAID, either by mail, courier or in hard copy.

Bids can be sent by email to only

tendercordaidsouthsudan@cordaid.org

And hard copies addressed in sealed envelope and dropped to:

Cordaid Tender Committee

ITB-PR-JUB-20-0054 Provision of Audit Services for Agribusiness Project

Bids submitted by e-mail shall be forwarded as attachment in either MS Word or PDF format only.

Bids submitted in hardcopy must be in a sealed envelope.

CORDAID may, at its discretion, extend the closing date and/or time for the submission of bids by amending the bid documents at any time and for any reason. All rights and obligations of the bid dossier previously subject to bid closing date will thereafter be subject to the new bid closing date as extended.

Any bid received by CORDAID after the closing date and time for submission of bids prescribed will be rejected.

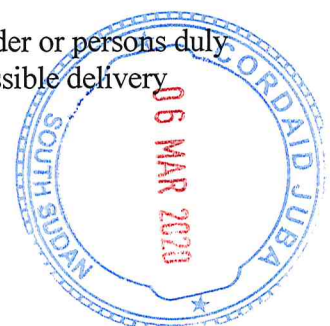
Bid Language

The bid prepared, as well as all correspondence and documents relating to the bid, exchanged by the bidder and CORDAID shall be written in THE ENGLISH LANGUAGE. Supporting documents and printed literature furnished by the bidder may be in another language if it is, or will be, accompanied by an accurate translation of the relevant passages in the English language, in which case, for purposes of interpretation of the bid, the translation shall govern.

Bid Content

The bid shall fully comply with the requirements stated in the Invitation to Bid and comprise:

- A **Technical Proposal** consisting of a detailed description of the services offered in conformity with the requested technical requirements as set out in the enclosed Terms of Reference (TOR).
- A completed **Statement of Compliance**, as per enclosed format, signed by the Bidder or persons duly authorised to commit the Bidder to the Contract, confirming that the services offered meet the Technical Specifications and/or giving a clear indication of any deviations thereto.
- A completed **Bid Form**, as per enclosed format, signed by the Bidder or persons duly authorised to commit the Bidder to the Contract, including best possible delivery





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schedule for soonest delivery, a firm price and convertible currency for the goods and services to be supplied and a confirmation that the inspection requirement will be met.

- A completed **Bidder's Declaration Form** on CSR conditions, as per enclosed format, signed by the Bidder or persons duly authorised to commit the Bidder to the Contract.
- **Maintenance and Warranty details**, stating how the Bidder proposes to meet his warranty obligation, stating name and address as well as experience of the agency proposed for this service.

A handwritten signature in blue ink, appearing to be "C. M. J. 2020".





BID FORM

To: CORDAID, South Sudan

Re: ITB-JUB-20-0054

We, the undersigned, hereby offer to provide services on the terms of the Invitation to Bid the goods and services as per enclosed specification, in accordance with the enclosed Conditions for Submission of Bids, the General Conditions of Purchase and such conditions specified in the Invitation to Bid and to deliver the goods or provide the services within the timeframe stated, counting from the date of receipt of an award of contract.

PROVISION OF AUDIT SERVICES

QTY.	Description	Currency/USD	Price
	Remuneration		
	Reimbursable Expenses		
	Others (Specify)		
	TOTAL PRICE		

The origin of the articles offered is:

[Place/Country}

Delivery period <Incoterm> from receipt of an award of contract:

[days/weeks]

This quotation is valid for acceptance until - -

[DD-MM-YYYY]

We confirm that the goods and services offered fully meet the required specifications. The Contracting Authority shall bear all costs associated with a possible pre-shipment inspection.

Authorised Signature: Name in Capitals: Position:

.....
.....

Company Details

Name:

Telephone:

Address:

Fax:

E-mail:

Company Registration no.:





STATEMENT OF COMPLIANCE

To: CORDAID, South Sudan

Re: ITB-PR-JUB-20-0054

The undersigned, [Name]

As authorised representative of
[Company Name]

Herewith confirms as follows:

- The terms and conditions as specified in the Request for Quotation are fully accepted.
- The payment terms as specified in the Request for Quotation are fully accepted.
- Delivery delay isdays. Liquidated damages will be accepted if this period is exceeded.
- Inspection requirements as specified in the Request for Quotation are fully accepted.
- The validity of the quoted offer is 60 days from the closing date.
- The offered materials are new and unused and comply with the quality standards as indicated in the Request for Quotation and with the custom of the trade.
- To our best knowledge, the offered goods have not been produced in conflict with any internationally accepted ethical standards, such as, but not limited to, child and/or forced labour, nor are they produced in conflict with any accepted environmental standards;
- The bidder complies with all legal requirements applicable in his country of registration, including, but not limited to, trade registration and licensing required for the products covered by this ITB/RfQ, as well as all regulations about payment of minimum wages, corporate and income tax and payment of social securities.
- The offered materials are in full compliance with the requirements as specified in the Technical Specification Sheet enclosed to the Request for Quotation, unless they are clearly indicated to deviate. Such deviations are exclusively applicable for the items as listed below.

Item/ Lot	Deviation

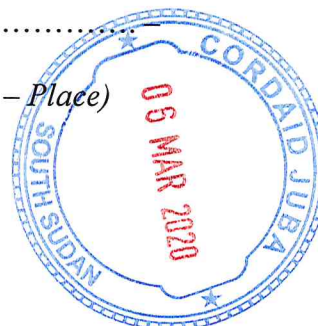
(in case of additional deviations, please attach specification sheet)

The grand total quoted price excluding any possible offered alternatives and/or options amounts to

..... on condition

(Currency) (Amount)

(Incoterm 2010 – Place)





STATEMENT OF COMPLIANCE
CORDAID REF. ITB-JUB-20-0054.

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Signed on behalf of the Supplier, [Date],

.....[Name],

..... [Position]

[Signature

A handwritten signature in blue ink, appearing to be "M. J. ...".



COMPLIANCE QUESTIONNAIRE

When completing this section, you must answer 'Yes' or 'No' to each section, the main body of the question is:

Has your organisation or any directors or partner or any other person who has powers of representation, decision or control been convicted of any of the following offences?

Discretionary Compliance

- | | |
|--|--------|
| A) Conspiracy - participation in a criminal organisation | Yes/No |
| B) Corruption | Yes/No |
| C) Bribery | Yes/No |
| D) Fraud | Yes/No |
| E) Money Laundering | Yes/No |
| F) any other offence within the meaning of Article 45(1) of Directive 2004/18/EC as defined by the national law of any relevant State. | Yes/No |

Is any of the following true of your organisation?

- A) being an individual, is bankrupt or, has had a receiving order or administration order or bankruptcy restrictions order made against him, or has made any composition or arrangement with or for the benefit of his creditors, or has made any conveyance or assignment for the benefit of his creditors, or appears unable to pay or to have no reasonable prospect of being able to pay, or is the subject of any similar procedure under the law of any state; Yes/No
- B) being a company or any other entity has passed a resolution or is the subject of an order by the court for the company's winding up otherwise than for the purpose of bona fide reconstruction or amalgamation, or had a receiver, manager or administrator on behalf of a creditor appointed in respect of the company's business or any part thereof or is the subject of similar procedures under the law of any state?
Yes/No





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Has your organisation.

- A) been convicted of a criminal offence relating to the conduct of your business or profession;
Yes/No
- B) committed an act of grave misconduct in the course of your business or profession?
Yes/No
- C) failed to fulfil obligations relating to the payment of social security contributions under the law of any part of the relevant State in which you are established; or Yes/No
- D) failed to fulfil obligations relating to the payment of taxes under the law the relevant State which you are established; or
Yes/No
- E) been guilty of serious misrepresentation in providing any information required of you?
Yes/No

Compliance with CSR legislation

Has your company been recently convicted (last 3 years) or is currently under prosecution regarding compliance with?

- A) environmental legislation Yes/No
- B) human rights or core labour standards Yes/No
- C) health and safety laws and regulations Yes/No

TAX Compliance

The supplier states whether:

- A) tax affairs have given rise to criminal conviction for tax related offences which is unspent, or to a penalty for civil fraud or evasion; and/or
Yes/No
- B) Any of its tax returns submitted in the last 3 years has been found to be incorrect as a result of:
- a tax authority in a jurisdiction in which the supplier is required to submit a tax return successfully challenging it under any tax rules or legislation in any jurisdiction; or
Yes/No
 - the failure of an avoidance scheme which the supplier was involved in and which was, or should have been, notified in any jurisdiction. Yes/No

