

BIDDING DOCUMENT FOR SERVICES

Title of the Tender	CARRY OUT INTERNAL AUDIT SERVICES TWICE YEARLY (FINANCIAL YEAR 2024/2025).
Tender reference number	N° 001/2024
Procurement Method	SIMPLIFIED METHOD
Date of Issue:	July, 2024

Bidding Document for Procurement of Services

Section I. Instructions to bidders, Bid Data Sheet (BDS)

Paragraph Reference	
1.	Name of the Client: EAST AFRICAN COMMUNICATIONS ORGANIZATION (EACO) Method of selection: Quality Cost Based Selection (QCBS)
2.	Financial Proposal to be submitted together with Technical Proposal: YES but in separate envelopes. Name of the assignment is: CARRY OUT INTERNAL AUDIT SERVICES TWICE YEARLY (FINANCIAL YEAR 2024/2025).
3.	The Client's representative is: Dr. Ally Simba, the Executive Secretary For the purpose of this tender, the Attention is: <ul style="list-style-type: none">• Liaison Manager/HRA
4.	The Client will provide the following inputs and facilities: <ul style="list-style-type: none">• Available literature related to the assignment• Guidance
5.	Clarifications may be requested not later than 2 days before the deadline of submission. The address for requesting clarifications is: EACO Headquarters, RURA Building, 8 th Floor. KN1 AV14. Attention: Human Resource and Administration Liaison Manager P.O Box: 6309, Kigali Cell: 0788 266 199/0788 155 100

	Email: info@eaco.int
6.	Proposals shall be submitted in ENGLISH
7.	<p><i>I. The Consulting firm's technical proposal should present:</i></p> <ol style="list-style-type: none"> 1) A notified Copy of the constituent act of the firm or Notified copy of the trade license delivered by RDB. 2) The original or the notified copy of a valid certificate of tax clearance or debt clearance from Rwanda Revenue Authority. 3) The photocopy of the bank pay-in slip for the tender documents; 4) The list and the curricula vitae of the staff in general, while indicating those that will be involved in the concerned consultancy services, their role and the time to be taken; 5) A brief description of the firm's organization and an outline of the recent experience on assignments of a similar nature; 6) A description of the methodology and work plan for performing the assignment with a detailed time table. <p><i>N.B: All local bidders should be affiliated members to the INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF RWANDA (ICPAR).</i></p>
8.	Consulting firm may associate : NO
9.	The estimated number of key personnel is: 2 staff with the team leader.
10.	Amounts payable by the Client to the Consultant firm under the contract to be subject to local taxation: YES
11.	Consulting firm to state the service cost in the local currency (Rwandan Francs)
12.	Consulting firm must submit the one original and one copy of both the Technical Proposal and Financial Proposal.
13.	The evaluation of technical proposals will take into account the following criteria:

- | | |
|---|------|
| 1. Relevant experience of the firm. | 20% |
| 2. Qualification and staffs' experiences. | 50% |
| 3. Audit plan including time table for execution. | 30 % |

a) Distribution of points among personnel nominated.

	Points
Audit Leader	20
Auditor	15
Auditor	<u>15</u>
Total	50

Positions proposed by a firm but not among the above list will be equated to the above and assessed accordingly.

Resumes (CVs) should be detailed, updated duly initialled and signed by the holder in accordance with the form attached to the Request for Proposals. Notarized copies of degrees and certificates are compulsory.

14.

The formula for determining the financial scores is the following:

$$Sf = 100 \times Fm / F$$

In which **Sf** is the financial score, **Fm** is the lowest price and **F** the price of the proposal under consideration.

The weights given to the technical and Financial Proposals are:

T= 0.8 (weight of the technical proposal)

F= 0.2 (weight of the financial proposal)

Section 2. Technical Proposal - Standard Forms

This section provides guidance to the Consulting firm for the preparation of their Technical Proposals; they should not appear on the Technical Proposals to be submitted.

TECH-1 Consultant's Organization and Experience

A Consultant's Organization

B Consulting firm's Experience

TECH-2 Comments or Suggestions on the Terms of Reference and on Counterpart Staff and Facilities to be provided by the Client

A On the Terms of Reference

B On the Counterpart Staff and Facilities

TECH-3 Description of the Approach, Methodology and Work Plan for Performing the Assignment

TECH-4 Team Composition and Task Assignments

TECH-5 Curriculum Vitae (CV) for Proposed Professional Staff

TECH-6 Staffing Schedule

TECH-7 Work Schedule

A.

5 2.1 FORM TECH-1 CONSULTANT’S ORGANIZATION AND EXPERIENCE

6 A - Consultant’s Organization

1. *[Provide here a brief (two pages) description of the background and organization of your Consultant/entity and each associate for this assignment.]*

B – Consulting firm’s Experience

[Using the format below, provide information on each assignment for which your Consulting firm, and each associate for this assignment, was legally contracted either individually as a corporate entity or as one of the major companies within an association, for carrying out consulting services similar to the ones requested under this assignment.]

Assignment name:	Approx. value of the contract (in Rwanda francs or freely convertible currency]
Country: Location within country:	Duration of assignment (months):
Name of Client:	Total N ^o of staff-months of the assignment:
Address:	Approx. value of the services provided by your Consultant under the contract (<i>in Rwandan Francs or freely convertible currency</i>)

A.

Start date (month/year): Completion date (month/year):	Nº of professional staff-months provided by associated Consultants:
Name of associated Consultants, if any:	Name of senior professional staff of your Consultant involved and functions performed (indicate most significant profiles such as Project Director/Coordinator, Team Leader):
Narrative description of Project:	
Description of actual services provided by your staff within the assignment:	

Consultant's Name: and Signature _____

2.2 FORM TECH-2 COMMENTS AND SUGGESTIONS ON THE TERMS OF REFERENCE AND ON COUNTERPART STAFF AND FACILITIES TO BE PROVIDED BY THE CLIENT

7 A - On the Terms of Reference

[Present and justify here any modifications or improvement to the Terms of Reference you are proposing to improve performance in carrying out the assignment (such as deleting some activity you consider unnecessary, or adding another, or proposing a different phasing of the activities). Such suggestions should be concise and to the point, and incorporated in your Proposal.]

8 B - On Counterpart Staff and Facilities

[Comment here on counterpart staff and facilities to be provided by the Client including: administrative support, office space, local transportation, equipment, data, etc.]

2.3 FORM TECH-3 DESCRIPTION OF APPROACH, METHODOLOGY AND WORK PLAN FOR PERFORMING THE ASSIGNMENT

9 2.4 FORM TECH-4 TEAM COMPOSITION AND TASK ASSIGNMENTS

Professional Staff				
Name of Staff	Consultant	Area of Expertise	Position Assigned	Task Assigned

A.

A.

2.5 FORM TECH-5 CURRICULUM VITAE (CV) FOR PROPOSED PROFESSIONAL STAFF

1. Proposed Position [*only one candidate shall be nominated for each position*]: _____

2. Name of Consultant [*Insert name of Consultant proposing the staff*]: _____

3. Name of Staff [*Insert full name*]: _____

4. Date of Birth: _____ **Nationality:** _____

5. Education [*Indicate college/university and other specialized education of staff member, giving names of institutions, degrees obtained, and dates of obtainment*]: _____

6. Membership of Professional Associations: _____

7. Other Training [*Indicate significant training since degrees under 5 - Education were obtained*]: _____

8. Countries of Work Experience: [*List countries where staff has worked in the last ten years*]: _____

9. Languages [*For each language indicate proficiency: good, fair, or poor in speaking, reading, and writing*]: _____

10. Employment Record [*Starting with present position, list in reverse order every employment held by staff member since graduation, giving for each employment (see*

B.

format here below): dates of employment, name of employing organization, positions held.]:

From [Year]: ____ To [Year]: _____

Employer: _____

Positions held: _____

<p>11. Detailed Tasks Assigned</p> <p><i>[List all tasks to be performed under this assignment]</i></p>	<p>12. Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned</p> <p><i>[Among the assignments in which the staff has been involved, indicate the following information for those assignments that best illustrate staff capability to handle the tasks listed under point 11.]</i></p> <p>Name of assignment or project: _____</p> <p>Year: _____</p> <p>Location: _____</p> <p>Client: _____</p> <p>Main project features: _____</p> <p>Positions held: _____</p> <p>Activities performed: _____</p>
--	--

13. Certification:

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes me, my qualifications, and my experience. I understand that any wilful misstatement described herein may lead to my disqualification or dismissal, if engaged.

Date: _____

[Name and Signature of staff member or authorized representative of the staff]
 Day/Month/Year

B.

2.6 FORM TECH-6 STAFFING SCHEDULE

N°	Name of Staff	Staff input (in the form of a bar chart)													Total staff-month input			
		1	2	3	4	5	6	7	8	9	10	11	12	n	Home	Field	Total	
1		[Home]																
		[Field]																
2																		
3																		
n																		
Subtotal																		

- 1 For Professional Staff the input should be indicated individually; for Support Staff it should be indicated by category (e.g.: draftsmen, clerical staff, etc.).
- 2 Months are counted from the start of the assignment. For each staff indicate separately staff input for home and field work.
- 3 Field work means work carried out at a place other than the Consultant's home office.

Full time input
 Part time input

2.7 FORM TECH-7 WORK SCHEDULE

N°	Activity	Months												
		1	2	3	4	5	6	7	8	9	10	11	12	n
1														
2														
3														
4														
5														
n														

7 1 Indicate all main activities of the assignment, including delivery of reports (e.g.: inception, interim, and final reports), and other benchmarks such as Client approvals. For phased assignments indicate activities, delivery of reports, and benchmarks separately for each phase.

8 2 Duration of activities shall be indicated in the form of a bar chart.

D.

C.

14

Section 3. Financial Proposal - Standard Forms

This section provides guidance to the Consultants for the preparation of their Financial Proposals; they should not appear on the Financial Proposals to be submitted.

SUMMARY OF COSTS

Item	Costs
	[RWF]
Remuneration	
Other Expenses	
Total Costs of Financial Proposal	

SECTION 4. TERMS OF REFERENCE

HIRING OF AN AUDITING FIRM TO CARRY OUT INTERNAL AUDIT SERVICES OF EACO.

1. BACKGROUND:

The East African Communications Organization (EACO) was established in 2012, as a regional organization with international legal personality and is headquartered in Kigali Rwanda. EACO brings together national ICT regulators, operators, services providers (in the telecommunication, broadcasting and postal sub-sectors), ICT training institutions and other stakeholders in the communication sector within Burundi, Kenya, Rwanda, South Sudan, Tanzania and Uganda. The broad objective of EACO is to strengthen and promote cooperation among the EAC Countries in the development and provision of postal, telecommunication and broadcasting services in East Africa.

2. EACO VISION

A digitally empowered East Africa region.

3. EACO MISSION

To coordinate the development of the communications sector through harmonization of policy and regulatory frameworks in the East African Community.

4. OBJECTIVES OF THE ASSIGNMENT

The objectives of the assignment of providing internal audit services of EACO are:

- i) Assess effectiveness in risk management;
- ii) Evaluate the design, adequacy and effectiveness of the internal controls system;
- iii) Provide assurance on Governance practices;
- iv) Assess efficiency and effectiveness of operations and processes;
- v) Evaluate effectiveness in implementation of external audit recommendations

The Audit firm will provide the internal audit services of East African Communications Organization (EACO). The following is the scope of work, tasks and responsibilities of the Audit firm. These include but are not limited to:

5. SCOPE

To conduct audits in areas of operations, IT, compliance, financial, value for money, governance and performance of EACO.

6. TASKS AND RESPONSIBILITIES

- i. Develop risk-based internal audit plan in accordance with Internal Audit standards and practices;
- ii. Prepare risk-control matrix, audit programs, testing sheets and other working papers necessary for effective execution of audit engagements;
- iii. Assess the accuracy, timeliness and relevance of financial information provided by management of EACO;
- iv. Review EACO business processes to assess their efficiency and effectiveness in delivering EACO mandate;
- v. Review the adequacy of and extent of compliance to the existing laws, regulations, policies and other guidelines;
- vi. Review the design, adequacy, effectiveness of internal controls and provide recommendations for improvement;
- vii. Maintain proper audit documentation through compiling of relevant audit working papers;
- viii. Prepare and present internal audit reports in line with the approved internal audit plan;
- ix. Follow up on implementation of audit recommendations for internal & external audit;
- x. Follow up on implementation of directives made by the EXCOM & Congress.

7. TECHNICAL PROPOSALS

7.1 REQUIREMENTS FOR THE AUDITING FIRM

- i. The audit firm must be recognized by accounting bodies (e.g., IFAC, ICPAR or other recognized bodies);
- ii. The audit firm must have conducted at least 3 similar functions in Rwanda (Certificates of Completion are required);
- iii. Have the legal capacity to enter into a contract;
- iv. Not have had their business activities suspended;
- v. Have fulfilled their obligations to pay taxes and social security contributions;

- vi. Not to have a conflict of interest in relation to this internal audit requirements;
- vii. Detailed Working plan to accomplish the Audit process;
- viii. Certificate of Registration for Companies;
- ix. Evidence of statutory compliance such as a valid tax clearance certificate and social security contributions certificate;
- x. Signed copy of code of ethical for an audit firm

7.2 REQUIREMENT FOR THE PERSONNEL

- i. Curriculum Vitae (CV) must be detailed, updated and signed by the individual Consultant;
- ii. Must have a bachelor's degree in finance or accounting;
- iii. Must be from a professional recognized body by IFAC (ACCA OR CPA)
- iv. Must have experience of at least 2 years in conducting internal audit service
- v. Copies of Degrees;
- vi. Professional Certificates;
- vii. 3 recommendations from the beneficiaries of the similar services;
- viii. Not less than 5 years of experience in Audit for the team leader
- ix. Qualification of the assigned personnel

S/N	Required expertise	Number	Qualifications
	Qualifications and experience	1	<p><u>The Engagement leader:</u></p> <ul style="list-style-type: none"> • Must be from a professional recognized body by IFAC (ACCA OR CPA) • Must have experiences in audit on similar assignment • Not less than 5 years of experience in Audit as a team leader
	Qualifications and experience	2	<p><u>The Auditors:</u></p> <ul style="list-style-type: none"> • Must have a bachelor's degree in finance or accounting: 3 points.

			<ul style="list-style-type: none"> • must be from a professional recognized body by IFAC (ACCA or CPA) Must have experience of at least 2 years in conducting internal audit service
--	--	--	--

8. FINANCIAL PROPOSALS

- i. The audit firm will submit the financial proposal and should contain a copy of the breakdown of Lump Sum Price form, showing all costs for the assignment, broken down into professional fees, and reimbursable costs;
- ii. The costs associated with the assignment shall be in RWF for all bidding firms;
- iii. The Proposal must remain valid for the period until the final evaluation and after evaluation the successful firm will sign the contract.

9. SUBMISSION OF TECHNICAL AND FINANCIAL PROPOSALS

- i. The technical and financial proposals should be submitted in one email/envelop, both clearly marked with the Firm's name, and either "Technical Proposal" or "Financial Proposal" as appropriate;
- ii. Proposals (both technical and financial) must be submitted electronically to info@eaco.int or at EACO physical address: RURA Building 8th floor, KN1 AV14, with a clear subject line: "Audit firm to perform Internal Audit Services of EACO" and submitted on 15th August 2024 by 10am Central African Time (CAT);
- iii. The Proposals must be submitted in PDF format and attachments to the email: info@eaco.int, any proposal submitted as a link or after the specified deadline won't be considered;
- iv. The bid, as well as all correspondence and documents relating to the bid exchanged by the Bidder, shall be written in English.

10. EXECUTION & REPORTING REQUIREMENTS

- i. The audit firm will carry out the internal audit services of EACO twice in a year and provide the audit reports to the Executive Committee of EACO through the Finance, Audit and Risk Management Committee (FARMC). This means that the audit reports have to be issued to

EACO Executive Committee at the end of every six (6) month of the year considering the financial reporting period of the institution (EACO);

- ii. The duration of the assignment is twelve month renewable once upon performance satisfaction by EACO;
- iii. To prepare internal audit reports in line with international internal audit standards, and present to EACO Management, and to Finance, Audit and Risk Management Committee (FARMC).
- iv. The Audit report should be addressed to the Executive Secretary of EACO for management responses and further circulate to FARMC.