

SCM /Tender Ref #:	RFP 01 – 2022/23
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Request for proposals for:	Performance of External Quality Assessment review on the DWYPD Internal Audit function
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1. BACKGROUND / CONTEXT

The International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA Standards) require external quality assessments (QA) of the internal audit activity to be conducted at least once every five years by a qualified, independent reviewer or review team from outside the organization. Internal Audit function of the Department of Women, Youth and Person with Disabilities (DWYPD) was established in 2012/13 financial year. Since its inception, no external assessment was conducted on internal audit function. DWYPD internal audit function consist of five staff members and the staff complement of DWYPD is ± 150. DWYPD has five programmes (branches).

2. PROBLEM STATEMENT / PURPOSE

Determine whether Internal Audit function of the DWYPD conforms to the IIA's International Standards for the Professional Practice of Internal Auditing (the Standards) and the IIA's Code of Ethics.

3. OBJECTIVES AND SCOPE OF PROJECT

The objective of the External Quality Assessment Review ("QAR") is

- To assess the Internal Audit function's conformance with the IIA's International Standards for the Professional Practice of Internal Auditing (the Standards) and the IIA's Code of Ethics,
- To evaluate Internal Audit function's effectiveness in carrying out its mission as indicated in the Internal Audit Charter of the Department of Women, Youth and Persons with Disabilities, and
- To identify opportunities for improvement to enhance the efficiency and effectiveness of the Internal Audit function's infrastructure, processes, and value add to its stakeholders.

The external quality assessment consists of a broad scope which includes the elements below:

- Evaluation of the Internal Audit function's conformance to the International Standards for the Professional Practice of Internal Auditing (Standards) as required by the Institute of Internal Auditors.
- Assessing the Internal Audit function's efficiency and effectiveness in carrying out its purpose (as set out in its Charter and stated as DWYPD management's mandate).
- Identify practices which the Internal Audit function are performing well.
- Identify ways/ methods which the Internal Audit function can enhance the management of resources and work processes, as well as its value to the DWYPD.

4. PROPOSED METHODOLOGY / APPROACH

- The updated International Professional Practices Framework (IPPF) was introduced in July 2015, approved in October 2016, and it came into effect during 2017. IPPF should be used as the basis for the QAR. The mandatory elements of the IPPF are:
 - Core Principles for the Professional Practice of Internal Auditing;
 - Definition of Internal Auditing;

TERMS OF REFERENCE: ANNEXURE A

- Code of Ethics; and
 - International Standards for the Professional Practice of Internal Auditing.
- (b) The service provider should:
- Review background information prepared by the Internal Audit function at the team's request;
 - Conduct interviews with selected key stakeholders, including the Audit and Risk Committee, Director-General, selected Deputy Director-Generals, other Senior and Operational Managers of DWYPD, and Chief Audit Executive and Internal Audit Staff;
 - Conduct and review surveys data from key stakeholders;
 - Review a sample of audit projects and associated working papers and reports;
 - Prepare diagnostic tools consistent with the methodology established for a QAR in the Quality Assessment Manual for the Internal Audit Activity as issued by the IIA;
 - Preparation and discussion of the draft report with the CAE; and
 - Preparation and issuing of the final report
- (c) External quality assurance review should cover the following elements of the DWYPD Internal Audit function:
- 1) Compliance with the International Standards for the Professional Practice of Internal Auditing, IIA's Code of Ethics, and the Internal Audit function's Charter, Plans, Policies, Procedures, Practices, and applicable legislative and regulatory requirements.
 - 2) Expectations of the Internal Audit function expressed by the Executive Authority, Audit and Risk Committee, Executive Leadership and Operational Managers.
 - 3) Integration of the Internal Audit function into the DWYPD's governance process, including the relationships between and amongst the key groups involved in that process.
 - 4) Tools and techniques employed by the Internal Audit function.
 - 5) Mix of knowledge, experience, and disciplines internal audit staff.
 - 6) Determination as to whether or not the Internal Audit function adds value and improves the DWYPD's operations.

5. DELIVERABLES AND TIME FRAMES

Description	Expected date	% of project (Payment)
Assessment Planning.	14 October 2022	0
Execution of Quality Assessment.	08 November 2022	30
A draft assessment report issued and discussed with the CAE and any other relevant key stakeholders.	30 November 2022	30
A final assessment report issued with the recommendations and management comments by stakeholder to the CAE.	29 December 2022	40

6. PROJECT MANAGEMENT

- (a) Detailed project plan which indicates all deliverables, completion date and cost of each deliverable.
- (b) A detailed project cost that is aligned to the scope and time frames of the project.
- (c) Any challenges experienced during the course of the project to be communicated to the CAE.