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TERMS OF REFERENCE:

**APPOINTMENT OF A SERVICE PROVIDER FOR PROVISION OF EXTERNAL AUDIT SERVICES FOR A PERIOD
OF THREE YEARS**

TENDER NO:CT 001(25/26)

CLOSING DATE: 03 DECEMBER 2025 @ 11H00

BRIEFING SESSION :NO

VALIDITY PERIOD: 120 DAYS

NB: On the last page of this document the bidder needs to declare and indicate that they have read and understood the document in full.

Only hand delivery and courier will be accepted. Please make sure that a register is signed with date and time of submission.

Bids received after the closing date and time will not be considered. Companies Tribunal does not bind itself to accept the lowest or any other bids in whole or in part

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1. INVITATION

The Companies Tribunal is inviting experienced service providers to submit their proposals to provide external audit to Companies Tribunal for a period of three years

2. BACKGROUND

2.1. The Companies Tribunal (the Tribunal) is an agency of the Department of Trade, Industry and Competition (**the dtic**). The Tribunal is established in terms of the Companies Act No 71 of 2008 (the Act), and its role is to adjudicate applications and make orders in terms of the Act as well as resolve disputes through mediation, conciliation and arbitration.

2.2. The Tribunal comprises of 11 independent members appointed by the Minister of Trade, Industry and Competition to resolve company disputes in terms of the Companies Act

2.3. The Tribunal is a schedule 3 A entity in terms of the Public Finance Management Act, 1999 (PFMA). The PFMA prescribes requirements for accountable and transparent financial management.

2.4. Companies Tribunal has a staff establishment of 17 people in terms of an approved organisational structure. Currently only 14 posts have been filled.

2.5. The Tribunal has limited financial transactions. Most of its transactions comprise of salaries and Tribunal members fees.

2.6. The Tribunal is 100% funded by the Department of Trade, Industry and Competition.

2.7. The external audit of the Tribunal was historically performed by the Auditor-General of South Africa (AGSA) who has opted not to perform the audit since the 2019/20 financial year.

3. SCOPE OF WORK

3.1. The service provider is required to render external audit services for the Tribunal

3.2. The purpose, authority and responsibility of the external audit function must, in consultation with the audit and risk committee be informed by the International Public Sector Accounting Standards (IPSAS), as well as the accounting standards issued by the Accounting Standards Board (ASB), and specific directives issued by the National Treasury.

3.3. More specifically, the appointed service provider must:

- Perform the necessary audit work to enable them to express an audit opinion for each year ending 31 March on the Annual Financial Statements

- Report on findings regarding reported performance information against predetermined objectives for the selected programmes as presented in the annual performance report.
- Report on compliance findings with specific legislation in terms of selected subject matters.
- Report on significant deficiencies in internal control.
- Issue the signed audit report in terms of the Public Finance Management Act by no later than 31 July following the 31 March year end.

3.4. A compulsory consultation with the Auditor-General of South Africa is necessary prior to the finalisation of the appointment and each year thereof a concurrent approval to proceed will have to be obtained.

4. DELIVERABLES

INDEPENDENCE AND OBJECTIVITY

The appointed service provider and their consulting arms or related entities must:

- not be engaged in any non-audit related work with the Tribunal.
- Provide the Tribunal with details of all consulting work (description, amount and period) performed by the audit firm for the Tribunal during the past 3 years. This also includes work performed as sub-contractors.
- Provide details of any possible conflict of interest as well as other information where the independence and / or objectivity may be at risk. Where a possible independence and / or objectivity threat has been identified, the firm should provide the Tribunal with a document on how the possible threat will be managed, with the mitigating safeguards.

5. REPORTING REQUIREMENTS

The Companies Tribunal's Obligations

- External audit will report administratively to the Chief Operations Officer (COO) and functionally to the Audit and Risk Committee (ARC).
- The Tribunal will review, evaluate and approve the services provided by the service provider against the Service Level Agreement / Contract on an on-going basis.

Service Provider's Obligations

- To issue a signed audit report by the 31st of July each year for the year ended 31 March.
- To provide the Tribunal with a management letter reporting on internal control deficiencies, findings on the regulatory and performance audit.
- To communicate all findings well in time and keep to agreed timelines and communication lines
- Will liaise with Auditor General as per legislative directives

6. EVALUATION PROCESS

The Tribunal will evaluate all proposals in terms of the Preferential Procurement Policy Framework Act. No. 5 of 2000 (PPPFA). 3 phase evaluation criteria will be considered in evaluating the bid as follows:

a. Phase 1: Pre-Qualification Criteria (Mandatory requirements)

This stage checks and validates the bidder's compliance with legal requirements to conduct business with the government of South Africa.

All proposals duly lodged will be examined to determine compliance with bidding requirements and conditions (completion and attachment of compulsory documents). NB: No points will be allocated to this stage; however, bidders that do not comply with the Mandatory requirements below will be disqualified and will not advance to the next stage of evaluation.

Pre-Qualification Requirements	Check list √ Tick each box
SBD 1: Completed, attached and signed	
SBD 3.3: Completed, attached and signed	
SBD 4: Completed, attached and signed	
SBD 6.1: Completed, attached and signed	
Terms of Reference document: Completed, attached and signed	
General Conditions of Contract: Initialled and attached	
Proof of registration on Central Supplier Database (managed by National Treasury) a report not older than a month of the date of submission must be submitted	
Proof of professional membership registration with IRBA (firm registration as well as engagement partner) and SAICA (firm registration as well as engagement partner)	

Note: All SBD forms must be submitted (signed) noting where it is not applicable. If any specific SBD form is not submitted, documentary proof clearly stating the reasons must be attached.

Failure to adhere to the above conditions will invalidate the proposal.

Bidders must also supply the following documents (where applicable).

Other Requirements	Check list √ Tick each box
Valid B-BBEE Certificate or (attach certified copy) or Sworn Affidavit	
Company Registration documents	

b. Phase 2: Functional/Technical Evaluation

Only bidders that have met the pre-qualification criteria will be evaluated for functional evaluation. In this phase the evaluation will be based on the bidder's responses in respect of the bid proposal. Prospective bidders who score a minimum of 70 points or more will be considered for the next phase 3 (Pricing and Specific Goals).

All proposals will be evaluated for functionality as follows:

Technical (Functionality) proposal		Maximum points to be awarded
1.	Company Information and relevant experience: <ul style="list-style-type: none"> History/background of the bidding firm including the number of years in operation 1 – 5 years = 10 points More than 5 years – 10 years = 15 points 11 years and above = 20 points 	20
2	Technical: Quality of Methodology <ul style="list-style-type: none"> Describe in detail, the technical approach inclusive of methodology (5 points) Independence and Objectivity - Indicate how the firm will manage its independence and objectivity when conflicts of interest arise (policy) (5 points) Quality control - brief description of the firm's quality control system (5 points) Demonstrate how you will manage the project plan, risk management associated with the project, turnaround times etc.(5 points) 	20
	Experience of the bidder's key personnel that will be assigned to the contract (The bidder must attach Curriculum Vitae (CV'S) of the Audit Partner and minimum of NQF Level 7 certificates to qualify for the points) <ul style="list-style-type: none"> Audit Partner and team members with no working experience (0 points) Audit Partner and team members with the minimum of 5 years working experience and NQF Level 7 Certificate (10 Points) Audit Partner and team members with the minimum of more than 5 to 10 years working experience and NQF Level 7 Certificate (20 Points) Audit Partner and team members with over 10 years of working experience and NQF Level 7 Certificate (30 Points) 	30
2.	Quality of References Submit written reference letters from clients where PFMA external audit services were performed <ul style="list-style-type: none"> 2 reference letters provided (10 points) 3 to 4 reference letters provided (20 points) 5 reference letters provided (25 points) More than 5 reference letters provided (30 points) 	30
Total technical points		100
Minimum threshold for technical (functionality)		70

A point scoring system would be utilized as follows:

Score	Description
1	Does not meet requirements, or no information supplied.
2	Meet some of the requirements
3	Almost meet all requirements
4	Fully meet all requirements
5	Exceeds all requirements

c. Phase 3: Price and Specific Goals

- All quotations up to the rand value of R 50 000 000.00 including all applicable taxes will be evaluated on the 80/20 principle as prescribed by the Preferential Procurement Policy Framework Act 5 of 2000 and its Regulations.
- **NB** - Bidders are required to submit original and valid B-BBEE Status Level Verification Certificates or certified copies thereof together with their bids to substantiate their specific goal as stated below. However, Bidders who do not submit B-BBEE Status Level Verification Certificates do not qualify for specific goals points, but they will not be disqualified from the bidding process.
- The lowest acceptable price will score 80 points, the 20 specific goals points will be allocated as follows:

SPECIFIC GOAL	TOTAL POINTS
Percentage (%) Black Ownership	Points (10)
91-100	10
81-90	9
71-80	8
61-70	7
51-60	6
41-50	5
31-40	4
21-30	3
11-20	2
1-10	1
0	0
Percentage (%) Ownership By Women	Points (4)
81-100	4
51-80	3

SPECIFIC GOAL	TOTAL POINTS
31-50	2
1-30	1
0	0
Percentage (%) Ownership By Youth	Points (4)
81-100	4
51-80	3
31-50	2
1-30	1
0	0
Percentage (%) Ownership By People living With Disability	Points (2)
51-100	2
1-50	1
0	0

7. VALIDITY OF PROPOSALS

- The Supplier is required to confirm that it will hold its proposal valid for **120 days** from the closing date of the submission of proposals.
- In exceptional circumstances, CT may solicit the bidder's consent to an extension of the period of the validity of the bid. The request and responses thereto shall be made in writing.

8. PROPOSAL SUBMISSION REQUIREMENTS

- All compulsory documents as stated under point 6 above.
- The bid proposal as per point 3,4,5 and 6 above.
- In case of joint ventures, bidders must provide a clear agreement regarding joint venture/consortia.
- A trust, consortium or joint venture must submit a consolidated B-BBEE status level verification certificate.
- Bidders must submit 1 x original Bid document, and 1 x copy of the original.
- No late bids will be considered.
- It is the bidder's responsibility to ensure that the bid is sent to the correct physical address and that it is received by CT before the closing date and time in CT's dedicated tender box or physical address. The office hours are 08h00 to 16h00 from Monday to Friday, except on public holidays.

Proposals must be submitted or delivered to CT at the following address:

**Companies Tribunal,
Block E, 3rd Floor, the dtic Campus,
77 Meintjies Street,
Sunnyside, Pretoria**

9. PRICING

- Only a firm pricing schedule will be accepted for this tender (Completed form SBD 3.3)
- The quoted price should be in South African Currency and must include all taxes.
- The quoted price must be valid for a period of **120 days** from the closing date of the bid.
- The Tribunal will not be liable for any cost incurred in the preparation of proposals.
- Payment will be made within 30 days after receipt of the valid original tax invoice.

10. DISCLAIMER

The Tribunal reserves the right to

- Award the contract or any part thereof to one or more service providers
- Reject all bids
- Decline to consider any bids that do not conform to any aspect of the bidding process
- Request further information from any service provider after the closing date, for clarification purpose
- The Tribunal reserves the right at any time to visit the premises of the bid proposer if deemed necessary to ensure security of the information.
- Any false declaration of information will result in the exclusion of the bid proposal from consideration.

11. NOTES TO BIDDERS

This section outlines basic requirements that must be met. Failure to meet these requirements or part thereof may result in your proposal being excluded from the evaluation process

- Proposal documents must be submitted to the Tribunal
- The Tribunal will not be liable for any cost incurred by the bidder in the preparation of proposals
- Evaluation of proposals will be carried out by the Tribunal. The Bid Evaluation Committee will, if necessary, contact bidders to seek clarification on any aspect of the proposals.


- Service providers must sign the register at the reception when the proposal is submitted

12. ENQUIRIES

Technical: Irene Mathatho OR e-mail to IMathatho@companiestribunal.org.za

Supply Chain Management: Dikeledi Rathlogo (012) 394 3680 OR email SCM@companiestribunal.org.za

13. APPROVAL

Approval			
	Name and Title	Signature	Date
Approved by:	MI MATHATHO (ACTING COO)		07/11/2025

14. DECLARATION BY THE BIDDER REPRESENTATIVE

I, (Full names) the undersigned certify that the information provided is true and correct and understand the contents of the document in full.

SIGNATURE :

NAME OF THE BIDDER:

DATE: