

RFR002/2024 INTERNAL AUDIT PANEL QUESTIONS AND RESPONSES

QUESTION	RESPONSE
1. Do you score subcontractors reference letters?	If you are asking whether we will accept a letter from an entity you had as a subcontractor on a project, the answer is no. A letter must be from the entity which you did work for.
2. Do you require sub contract agreement to be included in a case of sub contracting?	Yes
.	the current public procurement regulations does not state any requirement of the maximum percentage that can be subcontracted. It is entirely the decision of the parties
4. Do you score individually the multiple reference letters from the same client on various assignments with different scopes or departments?	Yes they will be scored individually.
5. Are ALL team members required to have IIA membership even though they could have CA membership?	CA membership will be considered.
1. Pre-Qualification Criteria	Yes individual are required to be members – not entities.
We note that this RFP is for Internal Audit Services. However one of the pre-qualification criteria states that:	
<i>Proof of Registration (entity and individuals) with the relevant professional bodies e.g. Institute of Internal Auditors (IIA, ISACA, SAICA, ACFE, SAAFS membership)</i>	
The professional body guiding the profession of Internal Audit worldwide is the Institute of Internal Auditors (IIA). However the IIA does not have the option to register for Entity Membership (please see email attached), it only accepts individual memberships.	
a. If all the resources submitted are members of the IIA in their individual capacities, will this be acceptable as entity membership?	
b. For Internal Audits, only SAICA accepts entity (corporate) membership. However SAICA is not the governing body for Internal Audit Profession.	
However, it is still our view that since the main body governing Internal Audits is the IIA, it would be unfair to disqualify a bidder based on that they have no corporate membership with IIA when IIA does not offer that option.	

2. Qualifications and skills of team members	
<i>“All members with minimum of a relevant qualification (degree or diploma) with IIA membership is not negotiable”</i>	We are looking for skill of an auditors so the IIA membership is imperative as we want people that can understand risks, controls, audit process and write audit reports. Other professional bodies will be considered as they are recognized (see Pre-Qualification Criteria)
The resources being sought come from different professions: “... Credit Models auditors, Specialist auditors with expertise in construction - Geotech and Civil Engineers, Quantity Surveyor’s, Architects, Environmental Auditors, Cyber review auditors. ”	
Resources belonging to the above professions will not be members of the IIA. They have their own professional bodies. For example, IT Auditors will belong to ISACA. How do you reconcile that with the fact that you have made membership of IIA non-negotiable?	
1. Page 1: Under bid document electronic submission it states “written requests for clarification to be done 3 working days before submission day, and again says no later than the 19 th ? Please clarify	Closing date is 29 February 2024 any questions from bidders can be attended to up until 26 February 2024. that include request for the submission links as well. Page 17 - Yes it is a pre-qualifier
2. PAGE 15 PAR 18.2 “South African bidders with annual total revenue of ZAR10 million or less qualify as Exempted Micro Enterprises (EMEs) in terms of the B-BBEE Act must submit a certificate issued by a registered, independent auditor (who or which is not the Bidder or a part of the Bidder) or an accredited verification agency”	
Does the above apply to subcontractors as well?	
Also according to the B-BBEE Empowerment commission Practice Guide 1 of 2022 Clause 10: it reads: “ In terms of the codes Exempted Micro Enterprises (EMEs) and Black Controlled and Owned Qualifying Small Enterprises (QSEs) only have to use a sworn affidavit to indicate the B-BBEE compliance status.....”	
3. Page 17: Proof of Registration (entity and individuals) with the relevant professional bodies e.g. Institute of Internal Auditors (IIA, ISACA, SAICA, ACFE, SAAFS membership). This is a pre-qualifier	Yes as stated in the RFP document
Does this require that all individuals whose CVs are submitted <u>MUST</u> be registered with professional bodies for a company to move to the next stage?	
4. Page 20: Qualification and skills of team members read:	
“All members with minimum of a relevant qualification (degree or diploma) with IIA membership is not negotiable – 10 points” Kindly clarify: are ALL individuals that fall under this category supposed to have IIA membership? Others might be members of SAICA, ISACA, and other professional membership but not necessarily IIA.	Those membership will be considered.

5. Page 20, Recommendation letters. If a company has in the past 18 months worked for 1 big client on multiple projects and can secure the required number of recommendation letters for each project but from one client will that fulfil this bid requirement?	Yes reference letters per project from same client will be considered.
6. Page 47 Annexure F reads: “Bidders which submit Bids as an unincorporated joint venture, consortium or other association of persons are required to submit, as Annexure H, a breakdown of how the percentage (%) fees and work will be split between the various people or entities which constitute the Bidder.”	Applies if you coming as a JV or consortium
Annexure H in the bid document however refers to the conditions of contracting. Please clarify how the work and fee split should be submitted.	The current public procurement regulations does not state any requirement of the maximum percentage that can be subcontracted. It is entirely the decision of the parties
7. It is not clear how a request for the submission OneDrive link should be made, kindly clarify	
Q1: For Category 3, there are imaging costs that play a significant part of those service offerings, but yet the Pricing Schedule only provide for rates per hour per level of resource. How do we record our estimated imaging costs on the Pricing Schedule?	
Q2: As per RFP, for co-source services, will EY be using your Internal Audit Templates, including Reporting templates and will the CAE then be signing the report?	
Q3: For outsourced services, just to confirm that it will be expected that EY run the project on our methodology and EY signing the final report?	See above
Q4: For staff secondments, just to confirm that we will enter into a Separate Secondment Agreement to will specify our respective responsibilities.	Yes, a separate agreement will be entered into.
Q1. Does DBSA have an Internal Audit calendar in place with the list of priorities decided?	1.The assistance is to augment for unforeseen requests that come our way, therefore there is no calendar with a list of priorities.
Q.2. Please clarify if below is the <u>total number of team members</u> required per category:	2.The number per category is the number of service providers that will be selected to be on the list at the end of the process (please ignore it).

Category Description	
Category 1 – Internal Auditors and IT Auditors - 10	Correct bidders who achieve the stated minimum threshold and above for each category, will be considered for that category. Bidders are to submit separately for each category and complying with the requirements as set out in the published bid document
Category 2 – Forensic Auditors/Investigators, and Cyber Forensic Auditors/Investigators - 6	
Category 3 - Digital Forensic Laboratories, Digital Forensic Examiners/Investigators - 6	
with necessary forensic imaging tools	
Q.3. Is the internal audit team expected to work from DBSA office locations or can the work be performed from offshore locations?	The service provider can use their own Methodology, as long as it is aligned to the "Standards". There would be explanation required should there be deviations from therefrom.
Q.4. What are the expectations in terms of seconding of staff to DBSA?	Secondments would be considered where there is a medium to long-term need for a skill and such would be decided and discussed when that need arises.
Q.5. Will all the audits be performed in line with DBSA IA Methodology (excluding specialist reviews)?	The use of the Methodology will be dependent on the assignment to be conducted and that will be advised at the time of contracting for the specific review.
Q.6. In the Qualifications and skills of team members sections for both Category 01 and 02, it states " <i>Post-Graduate (30% of staff with IT, Computer Science, Legal, Forensic, Cyber Forensic, Accounting degree or diploma) – 15 points.</i> " - Do you require Forensic and Cyber Forensic Post-Graduate qualifications for both Categories?	It's a must for Category 2, while it will be considered for category 1.
On page 21 of the bid documents, the requirements of the DBSA for purposes of recent and relevant experience of the team members - please may you clarify if the years of experience are for the team as a totality (i.e. a sum of all the years of experience of the team members included in the organogram)?	This is the tallied experience of the entire team meaning one member may have 2 yrs of Banking and another may have 6 yrs of DFI. This means the team has 8 yrs of banking/DFI.
Additionally, must the whole team be CFE or IT Security Certification qualified to receive the 25 points allocated to the "Qualification and skills of team members" requirement of the DBSA, also indicated on page 21 of the bid document?	It is not necessary that all members should have IT Security Certification or CFE. Where there are members that have this it will add to your score.
Can you please provide clarity regarding the below criteria?	

