REQUEST FOR PROPOSAL:

PROVISION OF INTERNAL AUDIT ASSURANCE AND CONSULTING SERVICES

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***PLEASE NOTE THAT THIS IS NOT THE COMPLETE TENDER DOCUMENT, PLEASE REFER TO SECTION 3 FOR THE PROCESS TO RECEIVE THE COMPLETE TENDER DOCUMENT**

SECTION 1: NOTICE TO BIDDERS

1. TENDER REQUEST

Responses to this Request for Proposal [hereinafter referred to as RFP] are requested from persons, companies, close corporations or enterprises [hereinafter referred to as the Provision of Internal Assurance and Consulting Services to Majuba TVET College, 60-month (5 Year) contract.
Any additional information or clarification will be emailed to all Respondents, if necessary.

2. TENDER SUBMISSION

Deposit the tender into the Tender Box, before the closing hour, on the date shown below. It must be enclosed in a sealed envelope, having the following inscribed on the outside:

RFT No:	CO 21/09 O
Description:	Provision of Internal Audit Assurance and Consulting Services to Majuba TVET College
Closing date and Time:	1 July 2021 before 12:00 pm(No late tenders will be accepted)
Address:	83 Allen Street, Newcastle
Date of Compulsory Formal Briefing Session:	9 June 2021 at 10:00 am **Note!** ***The formal briefing session is compulsory. Tenders will not be accepted from Service Providers who have not attended this briefing. Service Providers that arrive 5 minutes or more after the advertised time the meeting starts will not be allowed to attend the meeting or sign the attendance register.***

All envelopes must reflect the return address of the Respondent on the reverse side.

DELIVERY BY HAND

If delivered by hand, the envelope is to be deposited in the Majuba TVET College Tender box which is located at the Central Office, 83 Allen Street, Newcastle.

DESPATCH BY COURIER

If despatched by courier, the envelope must be addressed as above, and delivered to the Central Office. The tender box is situated at the Security Office by the main gate.

Note!

The Courier Company must ensure that the Tender document is first recorded in the Tender Document Register before posting into the tender box.

NOTE:

a) If the response is not delivered as stipulated herein, such response will not be considered, and will be disqualified
b) Email or facsimile responses, will not be considered.
c) Responses to this RFT will be opened after the designated closure time, on the final day for the receipt of responses.
d) The envelopes must only contain documents relating to this RFT.
e) No alterations, additions or deletions must be made to the actual RFT documents.

4. BROAD-BASED BLACK ECONOMIC EMPOWERMENT

All procurement transactions will be evaluated according Broad-Based Black Economic Empowerment (B-BBEE). The B-BBEE Scorecard and Rating will be evaluated as prescribed in terms of the *Preferential Procurement Policy Framework Act (PPPFA), Act 5 of 2000* and its Regulations.

5. COMMUNICATION

Respondents are warned that a Service Provider will be liable for disqualification, should any attempt be made by a Respondent, either directly or indirectly, to canvass any officer or employee of Majuba TVET College in respect of this RFT, during the entire procurement process.

No queries will be entertained after 12:00 pm on 18 June 2021
No telephonic or other form of communication may be entered into, with Majuba TVET College Staff and/or Council Members, except for Ms Landsberg, whose details are listed below.
leizle.landsberg@majuba.edu.za
All queries must be raised via email. Failure to observe the afore-mentioned requirements will lead to automatic disqualification from the procurement process.

6. COMPLIANCE
The successful Respondent shall be in full and complete compliance with any and all applicable laws and regulations.

7. CONDITIONS OF TENDER
7.1 The College reserves the right to only allow entities that meet the minimum requirements of the Specifications and Evaluation Committee, to progress to the next round of the evaluation process. Some of the minimum criteria are based on actual performances with previous clients, in order to determine capacity to deliver a successful service to the College.

7.2 The College reserves the right to:
- cancel the tender process,
- not award the tender,
- part-award the tender,
- split the award of the tender, or
- award the tender in its entirety.

7.3 Majuba TVET College reserves the right to not accept any tender with the lowest price.

7.4 Majuba TVET College will keep the contents of this tender strictly confidential.

7.5 Majuba TVET College does not take any responsibility for any procedural and substantive information obtained from a source other than the above-mentioned official. For more information about Majuba TVET College, and directions to Majuba TVET College Offices, please access the College website: www.majuba.edu.za

7.6 Subcontracting and Joint Ventures are permitted for this project, for the purpose of including newly qualified audit professionals from previously disadvantaged groups.

8. INSTRUCTIONS ON SUBMISSION OF TENDER DOCUMENTS:
The Service Provider must comply with the following:

8.1 Attach all the required documentation as stipulated in Section 4.

8.2 Tender on Specifications as stipulated in this tender document.

8.3 All items specified must be tendered on, in order to qualify.

8.4 Your tender price to be indicated in the Pricing Schedule. The Total Rand value of the Tender amount will be taken at face value. The Service Provider will be held liable for the supply of goods and services at the stipulated Tender amount. ***If you are not VAT registered, please include VAT in your pricing, however you cannot claim the VAT portion on your invoice unless you submit proof***

of VAT registration.

8.5 Make use of this document when submitting your tender in order to qualify. Attachments are to be submitted with this completed Tender document.

8.6 A stakeholder, with the relevant authority, must endorse any rectified error/s. The endorsement must be made next to the identified error. Correctional fluid/tape (e.g. Tippex) may not be used. Do not make use of a pencil or erasable ink pens to complete this quotation/tender document.

8.7 Writing over an already stated numerical figure to show a change in the tendered amount on your quotation/tender document is not allowed. Apply the same procedure as Point 7 to avoid

8.8 Late tenders will not be accepted.

8.9 All documentation requested in this RFT document, must be supplied. Failure to do so, will result in your tender being disqualified from the tender process. This includes all the pages of this tender request.

8.10 Payment will be made after final statements / invoices are presented and adopted, and after specifications have been met, delivered and signed off by the College Senior Management. The College will not make any upfront deposits or payments.

8.11 Service Providers will be held responsible for unsatisfactory performance. Penalties can be applied, dependent on the nature and severity of non-compliance, and impact on College operations

8.12 The tenderer is liable for the supply of goods and services at the stipulated tendered amount.

I have made myself familiar with Section One – Notice to Bidders, and should I seek further clarity with regards the Scope of Works that I can have these addressed at the compulsory site briefing scheduled on 9 June 2021

Name of Representative	Signature	Date

SECTION 2: SCOPE OF WORK

1. Scope of Work

1.1 MINIMUM REQUIREMENTS

a) The service provider must be an officially registered business entity in South Africa.
b) The service provider must commit to:
   i. Not bring the College into any form of disrepute through their conduct.
   ii. Not divulge any information to the public or media, which may harm the image of the College.
   iii. Adherence to all internal policies and procedures of the College.
   iv. Uphold the confidentiality of Majuba TVET College's intellectual property.

1.2 PERIOD OF AGREEMENT

This agreement will run on a 60-month contract (5 Years) or until termination on one (1) months' notice given by either party.

1.3 DESCRIPTION OF SERVICES

This Tender request caters the Provision of Internal Audit Assurance and Consulting Services to Majuba TVET College.

1.4 GENERAL SERVICE

The successful Tenderer will:

- Will offer this service during working hours from 07:30 to 16:00 Monday to Thursday and on Fridays from 07:30 to 13:30.
- Be professional, courteous and sensitive to the Colleges' needs at all times.
- Comply fully with all relevant legislation.

2. RELEVANT INFORMATION PERTAINING TO THIS TENDER REQUEST

2.1 OBJECTIVE

The objective of this tender is to appoint an independent internal audit service provider firm, which can provide and maintain appropriate internal audit assurance and consulting services to the Management of Majuba TVET College, and to the College Council's Audit and Risk Committee.

Majuba TVET College is required to comply with the provisions of its' own policies, statutory and regulatory requirements, and any other provisions applicable to public TVET Colleges. The suite of services to be rendered must therefore assist the Majuba TVET College Management and Council to comply thereto.

2.2 ROLE AND OBJECTIVES OF INTERNAL AUDIT

2.2.1 The internal audit shall be an independent appraisal function within Majuba TVET College, which provides Management with a systematic review and evaluation of the operations for determining:

a) Compliance;
b) the economy, efficiency and effectiveness of policies, procedures, and practices;
c) the overall internal control within Majuba TVET College.

2.2.2 The objective of internal auditing is to add value by assisting the Audit and Risk Committee and Management in:

a) effectively discharging their responsibilities;
b) ensuring the promotion of effective internal control, at reasonable costs;
c) ensuring compliance with the provisions of the organisational policies and procedures, statutory and regulatory requirements, and any other provisions applicable to public TVET Colleges.
d) ensuring that risks raised by internal and external stakeholders (Including Auditor General).

2.2.3 The internal audit firm is required to comply with all requirements contained in this tender document, including the contract to be entered into, post-award. The onus remains with the internal audit firm, post-appointment, to engage with the Accounting Officer of Majuba TVET College within five (5) working days of becoming aware of any challenges that may impact on the achievement of deliverables, during the 60-month (5-year) period of appointment. Should there be a breach of contract, penalties will be applied.

3. ORGANISATIONAL STATUS OF INTERNAL AUDIT

3.1 The internal auditing firm will report to the Audit and Risk Committee of Majuba TVET College functionally, and to the Principal (i.e. Accounting Officer) administratively/operationally, and will promote and ensure:

a) the independence of internal audits;
b) broad audit coverage;
c) adequate consideration of audit reports; and
d) Audit recommendations are considered for implementation.

4. SCOPE OF INTERNAL AUDIT SERVICES

The appointed service provider will be required to:

4.1 Compile a 5 year, risk-based, rolling internal audit plan for approval by the Audit and Risk Committee.
4.2 Develop a detailed annual plan, to be approved by Management and the Audit and Risk Committee, every year, indicating the scope for each internal audit.
4.3 Utilise staff in compliance with the tender commitment, ensuring that the College receives value for money.
4.4 Changes to the audit team committed to in the tender, may only be effected under extenuating circumstances, provided that the replacement is an equivalent in terms of qualifications and experience and approved by the Accounting Officer within a two working day period. Records shall be maintained of all changes requested, including the decision/s of the Accounting Officer.
4.5 Discuss the audit coverage with Management and the Audit and Risk Committee as per College's timelines. In broad terms, the scope of the Internal audit work shall entail evaluating the adequacy and effectiveness of College systems of internal control. This shall include:

a Reviewing the reliability and integrity of financial and operational information; and the means used to identify, measure, classify and report such information;
b Reviewing the control environment or core business (Education and Training).
c Reviewing bi-annual and annual financial statements and performance information, before such are presented to the Majuba TVET College Audit and Risk Committee and External Auditors;
d Reviewing the systems established by Management to ensure compliance with applicable policies, plans, procedures and processes; and to determine whether the organisation is in compliance;
e Reviewing the means of safeguarding assets and verifying the existence thereof; Appraising the economy as well as the efficiency with which resources are employed; and identifying opportunities to improve operating performance;
f Reviewing operations or programmes, to ascertain whether results are consistent with established objectives and goals, and whether the operations or programmes are being carried out as planned, as set up in the mandates.
g Reviewing the planning design, development, implementation and operation of major computer-based systems.
h Reviewing the investment portfolio.
i Reviewing the adequacy and effectiveness of internal controls;

j Reviewing the Risk Register of Majuba TVET College on an annual basis;
k Performing and hoc projects (i.e. additional internal audit assignments), as may be required by Management and/or the Audit and Risk Committee. The terms of reference for the additional audit assignments shall be developed by the Audit and Risk Committee, in consultation with relevant parties;
l Liaising with External Auditors, on Majuba TVET College audits,
m Reporting to the Audit and Risk Committee and Management, in writing, on the scope of reviews of corporate governance and any significant findings.

4.6 Perform internal audits in compliance with the Institute of Internal Auditors (IIA).
4.7 Monitor the clearing and implementation of the internal audit findings and recommendations.
4.8 Report on the findings to Management, and secure management responses, before presenting to the Audit and Risk Committee.
4.9 Attend Audit and Risk Committee meetings when requested, and provide feedback on internal audits completed and the management of risks, including a regular overview of the control environment.
4.10 Provide overall annual opinion to the Audit and Risk Committee regarding the audited control environment.
4.11 Work closely with the Auditor General(SA) and other assurance providers, to ensure synergy of approach, with a view to minimal duplication of effort and to obtain reliance on work performed.
4.12 Perform compliance reviews with the:
a Financial, procurement and human resources policies of Majuba TVET College.
b King IV Report, where practicably possible.
c Any other statutory and regulatory requirements.

4.13 Conduct all internal audits where possible on the premises of Majuba TVET College, to ensure that billable hours can be verified. This requirement shall not apply to reviews conducted by the internal Audit Senior Manager.

4.14 Undertake all work without entering into joint ventures or sub-contracting. This shall allow Majuba TVET College to hold the service provider accountable for the quality of services rendered, including compliance with tender commitments.

5. EXTENT OF WORK

Performance of audit assignments will be as follows: -

5.1 Assignments are to be performed in accordance with the Institute of Internal Auditor's (IIA) professional requirements, such work, shall further be subjected to an external quality assurance review, as may be required by Majuba TVET College;

5.2 The performance of each assignment shall be in accordance with the approved annual internal audit plan;

5.3 In carrying out the work, the successful tenderer must ensure that their staff maintains their objectivity by remaining independent of the activities they audit;
5.4 On a mutually agreed basis, the responsible Internal Audit Senior Manager shall meet with the Accounting Authority or his delegate, to report on progress of the work as and when required;
5.5 For the planning and conducting of its' work, the internal auditing firm shall seek to identify defects in the internal controls, which may facilitate fraud and corruption. Any material defects must be reported immediately to the Audit and Risk Committee, without disclosing these to any other members of the Staff. This also applies to instances where serious fraud and irregularity is uncovered;
5.6 The internal auditing firm shall be required to attend Strategic Planning Sessions, as may be required, from time to time. The cost of attendance shall be for the account of Majuba TVET College.
5.7 Key Deliverables After the End of Each Audit:

a) The following will become the property of the College, at the end of each audit:
   I. All procedural documentation;

II. All working papers; including any other information that was used during the audit;
III. All audit conclusions;
IV. All Management Reports.

b) The Internal Audit Senior Manager and/or Senior Auditor must be available to explain findings to the Auditor-General and any other external auditor;
c) Audit Team members must sign timesheets managed by the College, to maintain records of billable hours;
d) The Internal Audit Senior Manager supervising the Audit Team, must account for staff assigned to an audit assignment, hours spent on-site and off-site, billable hours, and reconcile such against the approved audit plan.

6. CORE COMPETENCIES

6.1 The tenderer needs to clearly demonstrate the following:

a) Previous experience in performing an internal audit, including a detailed explanation of audit methodology, nature, timing and extent of audit procedures to be performed, administration of such a project, i.e. size of funds allocated and managed by the applicant, scope of coverage and level of deliverables achieved;
b) Demonstrate experience and expertise of auditing public sector entities in specific fields. Scope of internal audit work and compliance with the PFMA and extensive expertise in the management of a complex, large scale project with adequate financial management systems and procedures;
c) Knowledge of the TVET College sector;
d) Ability to implement the project in a cost effective way;
e) The applicant must demonstrate commitment of meeting the requirement of Broad Based Black Economic Empowerment (BBBEE) and Employment Equity (EE). The applicant is required to have an internal audit technician learnership programme, for at least the duration of the Internal Audit contract.
f) The Internal Audit Senior Manager and Senior Auditor must be a Chartered Accountant (CA) or Certified Internal Auditor (CIA) or a Certified Information Systems Auditor (CISA).
g) The Auditor must have a BCompt degree with majors in Accounting and Auditing, with articles completed through SAICA or an equivalent professional body.
h) The Junior Auditor must either be studying towards a BCompt degree (with Accounting and Auditing as majors) or a CIA qualification; and must be registered on an Internal Audit Technician Programme.
i) Internal Audit Technician Learnership Programme:
   i. The tendering internal audit firm is expected to show a demonstrable commitment to enhancing youth employability and improving service delivery, through integrated skills development. Graduates with the following minimum requirements are expected to be recruited for the programme:
      - A minimum of an NQF Level 6 (National Diploma or BCompt Degree), with Accounting and Auditing as majors.
      - A good command of the English language, both written and spoken.
      - High academic performance.
      - Analytical skills.
      - The ability to achieve personal work goals and objectives.
      - The ability to work well with people.
      - The ability to present and communicate information.
      - Writing and reporting skills.
      - Planning and organising skills.
      - The ability to deliver results and customer expectation.
   ii. Responsibilities:
      - Assist in conducting audit assignments according to approved audit plan and procedures.
      - Prepare working papers for audits.
      - Document system description and process flowcharts.
      - Conduct follow-up audits.

6.2 The applicant organisation must meet other requirements such as:

a) Compliance with all applicable laws;
b) No outstanding judgments or litigation against them. A Declaration is required in this regard.

7. RESOURCES

7.1 All internal audits must be conducted on **audit software**.
7.2 The internal audit firm must use computer assisted audit techniques to identify instances of duplicate payment of invoices, ghost employees, ghost students, conflicts of interest, etcetera.

I have made myself familiar with Section Two – Scope of Work, and should I seek further clarity with regards the Scope of Works that I can have these addressed at the compulsory site briefing scheduled on 9 June 2021

Name of Representative	Signature	Date

Section 3: PRICING SCHEDULE

1. SPECIAL CONDITIONS OF CONTRACT

The tender is for the Provision of Internal Audit Assurance and Consulting Services.

1.1.1 This agreement will run on a 60-month contract (5 Years) or until termination on one (1) months' notice given by either party.

Please note!

1.1.2 Only service providers who meet all requirements required by College are eligible to tender.

1.1.3 Prices should include VAT.

SECTION 3: PRICING SCHEDULE-B

Please Note! In order to receive the complete document, please forward proof of payment to peggy.mazibuko@majuba.edu.za

Cost of document: R300.00

Banking Details: Majuba TVET College, ABSA Bank, Acc no: 4058480028, Branch Code:632005

SECTION 4: EVALUATION REQUIREMENTS

1. GENERAL CONDITIONS OF TENDER

The following pre-qualification criteria will form the basis for evaluating all bids and failure to comply with these criteria will result in the immediate disqualification of the proposal.

2. DETAILED COMPANY PROFILE

The service provider must demonstrate that they have the necessary experience and capacity to provide the required service.

Is this your core business?

YES		NO	

How many years of relevant experience do you have in the field of auditing?

……………………………………………………

In which town / city is your business situated? ………………………………………………………………..

3. TRACK RECORD

The service provider must provide a minimum of 3 traceable references for delivery of auditing services with a minimum of one reference from the Public TVET Sector within the past five years.

Client	Contract Value	Contract Term (Duration)	Type of Services Offered	Contact Person	Contact Number

The tenderer shall provide:

3.1 Details of similar assignments undertaken, nature of the assignment, duration, value, number of beneficiaries serviced: **Appendix 1**

a) Copies of appointment letters of previous and current internal audit contracts awarded, as proof that the applicant has experience in performing internal audit services.
b) List of current and past audit clients (in the public and private sector), along with the names and telephone numbers of contact persons, the value of, and the number of years audit services were provided.
c) The referees must not have any conflict of interest.

3.2 Information that will assist the College to assess the service provider's capabilities, capacity, competitive advantages, for instance, in-house skills, previous experience, etcetera.

a) Information provided shall include:
   i. An overview of the key personnel to be used on the contract.
   ii. A description of the proposed audit team, in terms of the job position in the firm;
   iii. A list of names of staff member(s) who will direct and review audit work for the overall audit, throughout the

duration of the engagement, as well as those staff m embers who will be responsible for planning, directing and conducting substantial portions of the fieldwork or reporting on this audit engagement.

iv. The educational background, detailed résumés of all staff members, and professional membership held;

v. Details of staff training and development, with specific mention of continuing professional accounting and auditing experience qualifications, received by the proposed audit team during the last two years;

vi. South African Police Clearance Certificate not older than three months for all staff names listed.

b) The team to be appointed to provide internal audit services to Majuba TVET College shall:

i. Appoint a core team, which shall remain constant for the duration of the contract;

ii. Source external expertise if and where necessary, based upon the annual risk assessment, the five-year rolling risk-based internal audit plan or any other relevant factor.

iii. Be monitored by Majuba TVET College, to ensure compliance with tender commitments, post-award contract, and any changes agreed thereto.

3.3 An overview of the methodology to be applied to the execution of the audit function, as far as reasonably possible. **Appendix 2**

3.4 Details of any value-added services that set them apart from competing internal audit firms as an ideal service provider. **Appendix 3**

3.5 The service provider must supply the following information: **Appendix 4**

a) Audited Annual Financial Statements for the last two years; and

b) Company Profile.

3.6 An organogram or list of Internal Audit Senior Managers, managers, specialists and assistants, together with relevant information pertaining to the staff who will be made available for the duration of the contract with Majuba TVET College. An overview of the methodology to be applied to the execution of the audit function, as far as reasonably possible. **Appendix 5**

3.7 Potential service providers may approach the duly designated party, Ms L. Landsberg, at Majuba TVET College, in writing, to discuss its' requirements, in respect of the requested services outlined in this Request for Tender (RFT). Please note that such request for additional information will be provided to all Tenderers. Only by email: Leizle.landsberg@majuba.edu.za. Please note that no enquiries/clarifications will be entertained after the 18th of June 2021 at 12:00pm

3.8 In broad terms, Majuba TVET College will assess tenders on the basis of the administrative, technical and financial criteria indicated within this document, to ascertain value for money, along with any other specific criteria that may be deemed pertinent during the selection process. The success of the tender will be determined by the ability of the firm to competently execute this assignment. The administrative, technical and financial components of the written tender must be submitted in hard copies to the address listed below.

3.9 In more specific terms, the following assessment criteria will be used to evaluated the tender:

a) Submit Credentials of proposed Auditing Team: **Appendix 6**

b) Submit previous experience with clients similar to Majuba TVET College; **Appendix 7**

c) Price; Complete the Pricing schedule in this document;

d) Submit BBBEE Scorecard and rating; **Appendix 8**

e) Submit a Valid Tax Compliance Status Report/Pin; **Appendix 9**

3.10 Majuba TVET College may invite tenderers for an oral interview/presentation, prior to the approval of a tender, however, Majuba TVET College will not be liable for the costs incurred by the tenderer in connection with such interview or presentation.

3.11 Submit the following relevant documentation:

a) ID Copies of owners; **Appendix 10**

b) CIPC Registration document; **Appendix 11**
c) CSD Report; **Appendix 12**
d) Company's Banking Details; **Appendix 13**

5. SERVICE PROVIDER DETAILS

<table>
<tr><td colspan="6">Registered Name of the Company:</td></tr>
<tr><td colspan="6">Trading Name of the Company:</td></tr>
<tr><td colspan="2">Company/Close Corporation Registration Number:</td><td colspan="2">VAT Registration Number:</td><td colspan="2">Income Tax Reference Number:</td></tr>
<tr><td colspan="3">Telephone Number:</td><td colspan="3">Fax Number:</td></tr>
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<tr><td colspan="6">TYPE OF FIRM (Please the relevant box or boxes)</td></tr>
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<tr><td colspan="6">☐ Private Company (Pty) Ltd</td></tr>
<tr><td colspan="6">☐ Closed Corporation (CC)</td></tr>
<tr><td colspan="6">☐ Sole Proprietor</td></tr>
<tr><td colspan="6">☐ Partnership</td></tr>
<tr><td colspan="6">☐ Trust</td></tr>
<tr><td colspan="6">☐ Section 21 Company</td></tr>
<tr><td colspan="6">☐ Government/ Parastatal</td></tr>
</table>

□ Joint Venture
□ Consortium
□ Other, (Specify)

Note:
All required documentation for the above "Type of Firm" must be provided to support this tender application.

6. DECLARATION

I, the undersigned (Name) ………………………………………………………………

Certify that the information furnished above is correct and complete.

I accept that the College may reject the Tender Application or act against me should this declaration prove to be false.

……………………………………… **Signature**	……………………………………… **Date**
……………………………………… **Position**	……………………………………… **Name of Tenderer**

SECTION 5: TERMS AND CONDITIONS

1. PAYMENT FOR PROVISION OF INTERNAL AUDIT ASSURANCE AND CONSULTING SERVICES

a) Payments will be within 30 days of a receipt of invoice.
b) The College will only pay on invoice and goods delivery note signed off by the Campus where delivery is required.

2. FORCE MAJEURE (ACTS OF GOD)

a) Notwithstanding the above provisions, the Service provider shall not be liable for forfeiture of its performance security, damages, or termination for default if and to the extent that the delay in performance or other failure to perform his obligations under the contract is the result of an event of force majeure.

b) If a force majeure situation arises, the Service provider shall promptly notify the College in writing of such condition and the cause thereof. Unless otherwise directed by the College in writing, the Service provider shall continue to perform its obligations under the contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the force majeure event.

3. TERMINATION FOR INSOLVENCY

The College may at any time terminate the contract by giving written notice to the Service Provider if the Service Provider becomes bankrupt or otherwise insolvent. In this event, termination will be without compensation to the Service Provider, provided that such termination will not prejudice or affect any right of action or remedy, which has accrued or will accrue thereafter to the College.

4. SETTLEMENT OF DISPUTES

If any dispute or difference of any kind whatsoever arises between the College and the Service Provider in connection with or arising out of the contract, the parties shall make every effort to resolve amicably such dispute or difference by mutual consultation. The Principal will have the final word in the resolution of disputes.

5. GOVERNING LANGUAGE

The contract shall be written in English. All correspondence and other documents pertaining to the contract that are exchanged by the parties shall also be written in English.

6. TRANSFER OF CONTRACTS

The Service Provider shall not have abandoned, transfers, cedes, assign or sublet this contract or part thereof.

7. AMENDMENTS OF CONTRACT

No agreement to amend or vary a contract or order or the conditions, stipulations or provisions thereof shall be valid and of any force unless such agreement to amend or vary is entered into in writing and signed by the contracting parties. Any waiver of the requirement that the agreement be amended or varied shall be in writing.

8. NOTES TO TENDERERS

This section outlines basic requirements that must be met. Failure to accept these conditions or part thereof will result in your tender being excluded from the evaluation process.

Bid documents should be presented to the Majuba TVET College marked “Provision of Internal Audit Assurance and Consulting Services”

The College will not be liable to reimburse any costs incurred by the bidder during the tender process.

Evaluation of tenders will be carried out by a Bid Evaluation Committee. The evaluators will, if necessary, contact bidders to seek clarification of any aspect of the tender.

Bidders should identify any work they are currently carrying out or competing which could cause a conflict of interest and indicate how such conflict could be avoided.

9. APPOINTMENT, COMMENCEMENT AND DURATION

The Service Provider will be appointed for a period of 60 months (5 Years) effective from the date of signing the service level agreement.

10. PACKAGE APPROACH

Majuba TVET College will prefer to conclude an agreement with a Service Provider who is able to provide a complete service.

11. TAX CLEARANCE CERTIFICATE REQUIREMENTS

It is an absolute requirement that the taxes of the successful bidder MUST be in order and a Valid Tax Status Report submitted.

12. QUALITY ASSURANCE REVIEWS OF THE WORK

The successful bidder shall ensure that all work conforms to the signed agreement.

13. AUTHORISED DELEGATE (S)

Nothing as stipulated in these terms of reference may be amended without the written confirmation of Majuba TVET College.

14. DISCLAIMERS

Respondents are hereby advised that Majuba TVET College is not committed to any course of action as a result of its issuance of this RFT and/or its receipt of Proposals. In particular, please note that Majuba TVET College reserves the right to:

a) Modify the RFT's Services and request Respondents to re-bid on any such changes.
b) Reject any Proposal which does not conform to instructions and specifications which are detailed herein.
c) Disqualify Tenders submitted after the stated submission deadline [Closing Date].
d) Not necessarily accept the lowest priced Proposal or an alternative bid.
e) Reject all Tenders, if it so decides.
f) Withdraw the RFT on good cause shown.
g) Award a contract in connection with this Proposal at any time after the RFT's closing date.
h) Award a contract for only a portion of the proposed Services which are reflected in the scope of this RFT.
i) Split the award of the contract between more than one Service Provider.
j) Make no award of a contract.

Note!

The Supply Chain Management Policies of the College dictates that no monies may be advanced to Service Providers. The College endeavours to pay Service Providers within 30 days of services rendered together with their Tax Invoice and signed Delivery Notes from the Campuses.

I the undersigned, declare that no changes or alterations have been made to this Tender /Quotation document received from Majuba TVET College. Should your Tender Application not be completed in full it will be rejected?

_______________________________ _______________________________

Signature Date

Company Stamp

SECTION 6: SERVICE DELIVERABLES

6.1 Conducting of Audit Assignments

a) Assignments are to be performed in accordance with the tenderer's internal audit procedures, in compliance with the standards set by the IIA (Institute of Internal Auditors SA). However, each assignment shall consist of the following tasks:

i Audit Preparation (which shall include the scoping document audit plan);
ii Preliminary Survey;
iii Review of Internal Controls;
iv Audit Testing;
v Development of Findings and Recommendations;
vi Obtaining Management Responses; and
vii Review Management responses for adequacy;
viii Monitor implementation of actions as per Management Response
ix Close out report on audit findings

b) On request from Majuba TVET College and the Audit and Risk Committee, all procedural documentation and working papers must be made available within five (5) working days, even after the expiry of the appointment.

6.2 Timing of Assignments

a) The annual internal audit coverage plan shall be presented and agreed to by the Audit and Risk Committee, at its' meeting, before the commencement of any work, furthermore, the final responsibility for approving the scope and extent of the work resides with the Audit and Risk Committee.
b) The Internal Audit Senior Manager must attend all Audit and Risk Committee meetings, as required, and must report at least quarterly to the Committee.

6.3 Quality Assurance Reviews of the Work

a) The Internal Audit Senior Manager and Senior Auditor shall ensure that work conforms to the standards for the Institute of Internal Auditors (IIA). Such work shall further be subject to external quality assurance, as may be considered necessary by the Audit and Risk Committee.

6.4 Independence and Objectivity of Audit Staff

In carrying out the work, the internal auditing firm must ensure that their staff maintains their objectivity by remaining independent of the activities they audit. All members of the Audit Team, shall on commencement of contracted services, sign the Code of Ethics (IIA) and submit to the Accounting Officer of Majuba TVET College. Further to this, at the commencement of each audit assignment, each audit team member shall sign a Conflict of Interest Declaration and submit such to the Accounting Officer of Majuba TVET College.

6.5 Monitoring Progress of Assignments

The Internal Audit Senior Manager shall present a report on the progress of the internal audit work, at scheduled Audit and Risk Committee meetings, and to the Principal (i.e. Accounting Officer) of Majuba TVET College, as and when required to do so.

6.6 Report of Audit Results

a) Requests for Information must be raised in writing on email, by the Senior Auditor, for the attention of the Accounting Officer and Deputy Principal Finance, Deputy Principal Corporate Services, Deputy Principal Academics and Deputy Principal Innovation and Development.

b) The submission of requested information to the Senior Auditor, shall make provision for any unforeseen challenges on the part of the auditee, and shall not exceed five (5) working days. Ideally, the auditee shall endeavour to submit requested information to the Senior Auditor within three (3) working days.
c) The internal auditor shall discuss all draft internal audit findings with the relevant line manager responsible for the area being audited, to ascertain whether the findings can be resolved, or escalated to the final draft of the Internal Audit Report as findings.
d) The final draft of the Internal Audit Report shall be sent to the Principal (i.e. Accounting Officer) and the relevant Deputy Principals (i.e. auditees), who are responsible for implementing recommendations, for their consideration and comments. Management Responses shall be submitted, within the five (5) working days of receipt of the Internal Audit Report, to the Senior Auditor.
e) Within five (5) working days of sending the draft of the Internal Audit Report to the Principal, the Senior Auditor shall meet with the auditee, to discuss Management Responses and review supporting evidence. The final Internal Audit Report shall be issued to the Principal (i.e. Accounting Officer) and all the Deputy Principals within ten (10) working days of issuing the draft Internal Audit Report.
f) The final Internal Audit Report (containing reviewed management responses and final audit findings) must be tabled at the Audit and Risk Committee meeting, for discussion, at least five (5) working days before a scheduled meeting of the Committee. The Internal Audit Senior Manager shall present the report to the Audit and Risk Committee, and shall be required to address matters raised by the Audit and Risk Committee.
g) An Internal Audit Action Plan shall be developed by the College, within ten (10) working days, after the final Internal Audit Report has been presented to the Audit and Risk Committee.
h) The Internal Audit Action Plan (Management Plan) shall be reviewed by the Senior Auditor, to determine if the proposed actions will be sufficient to address the audit findings and prevent a recurrence of the problem.
i) The Senior Auditor shall monitor the implementation of all Audit Action Plan (Internal), and report quarterly on the status of implementation to the Audit and Risk Committee.
j) Progress in resolving internal audit findings shall be monitored by the Senior Auditor and Senior Management Team, with oversight practiced by the Audit and Risk Committee.
k) The structure of the Internal Audit Report shall, at the minimum, be as follows:

- Introduction
- Audit objective and scope
- Background
- Executive Summary
- Activity, Risk, Findings, Recommendations and Management Responses (which shall include corrective actions, implementation dates, responsibilities and accountability to ensure a clear commitment to address audit findings).
- Conclusion
- Practical method of proceeding with recommendations

6.7 Fraud and Irregularities

In planning and conducting work the tenderer shall seek to identify defects in the internal controls which may result in possible fraud and corruption. Any such defects must be reported immediately to the Principal (i.e. Accounting Officer) and the Audit and Risk Committee, without disclosing these to any other members of the Staff. This applies to instances where material fraud and irregularities are uncovered.

6.8 Authorised Delegate(s)

No task directives may be amended, without the written permission of the Principal (i.e. Accounting Officer) of Majuba TVET College or any person nominated by him/her.

I have made myself familiar with Section Six – Service Deliverables, and should I seek further clarity with regards the Scope of Works that I can have these addressed at the compulsory site briefing scheduled on 9 June 2021

Name of Representative	Signature	Date

SECTION 7: DECLARATION OF INTEREST

I, the undersigned [insert full name of signatory] ………………………………………, in my capacity as [insert

capacity, i.e., member, director, partner, etc.] ………………………………………….. of the supplier [insert registered full legal name of the supplying entity AND their company registration number]

…………….., certify under oath that, to the best of my knowledge, the information furnished herein is true and correct.

I accept that Majuba TVET College reserves its right to act against the supplier named above or me personally in terms hereof, should this declaration prove to be false. Majuba TVET College employees and directors that engage in private work for or on behalf of the Supplier are not permitted to financially benefit from the procurement associated with this enquiry/tender/negotiation [delete whichever option is not applicable] In order to manage situations where conflicts of interests may exist, involving Majuba TVET College employees and/or directors engaging in private work with the Supplier (named above) associated with this enquiry/tender/negotiation [delete whichever option is not applicable], you are hereby required to declare their positions to Majuba TVET College and take an oath declaring their interests.

1. FOR THE PURPOSES OF THIS DECLARATION

a) Private Work includes private interests, and means any employment or commercial activity, or any other interests embarked on by an employee outside the scope of his/her Majuba TVET College employment.

b) A commercial activity means any activity an employee engages in outside Majuba TVET College for the purpose of generating income, whether or not the activity actually produces income and/or is profitable.

c) Close Family means persons related to the employee or director by birth, marriage, domestic partnership, adoption, guardianship or the like, who may influence, or be seen to influence the objectivity of the employee or director OR related persons who may be influenced by the employee or director in their dealings with Majuba TVET College.

d) Associate means any person (i.e. a friend, rival, business partner, neighbour or the like) who has a relationship with an employee or director who may influence, or be seen to influence the objectivity of the employee or director OR who may be influenced by the employee or director in their dealings with Majuba TVET College.

e) Participation in the Procurement Process means conceptualisation, proposal, specification, feasibility studies, sourcing, evaluation, benchmarking, negotiation, approval and awarding or withdrawal of offers/tenders in relation to orders/contracts for performing any work, providing any services, or supplying any material, article or equipment or performing any other act.

f) Business Courtesy means a gift or favour received from a person or a firm for which fair market value is not paid, and includes non-monetary gifts, meals, drinks, entertainment, hospitality, recreation, transportation, attendance prizes, discounts, tickets, passes, promotional items, materials, equipment and the like.

2. QUESTIONNAIRE

In order to give effect to the above, the following questionnaire must be completed and submitted as a returnable with your enquiry/tender/attendance at a negotiation. * Delete whichever is not applicable.

a) Are you or any other person who holds an interest in the Supplier named above (i.e. a shareholder, or a member or partner, a line manager, or a fellow employee), employed by Majuba TVET College or serves as a director at Majuba TVET College? *YES/NO If so, state particulars

Yes		No	

If yes, state particulars

………

………

b) Are you, or any other person who holds an interest in the Supplier named above, a close family member to or an associate of a Majuba TVET College employee and/or director, who may be participating in the procurement process associated with this enquiry/tender/negotiation?

Yes		No	

If yes, state particulars

……

……

c) Are you aware of any relationship which amounts to that of close family (i.e. related by birth, marriage, domestic partnership, adoption, guardianship or the like) or that of an associate (i.e. a friend, rival, business partner, neighbour, etc.) between person/s acting for or on behalf of the Supplier and an Majuba TVET College employee and/or director, who may be participating in the procurement process associated with this enquiry/tender/negotiation?

Yes		No	

If yes, state particulars

……

……

d) Have you, or any other person who holds an interest in the Supplier named above, given a business courtesy to or received a business courtesy from a Majuba TVET College employee and/or director over the last 12 (twelve) months?

Yes		No	

If yes, state particulars

……

……

e) Directors/Members/Partner Details

Full Name and Surname of Directors / Members / Partners	**Identity Number**

SECTION 8: SUPPLIER DECLARATION

I, the undersigned (Name) ………………………………………………………………… have the delegated authority to

act on behalf of ……………………………………………………………, (Company name) in all aspects pertaining to this tender.

Furthermore, I declare the following:

1. No changes or alterations have been made to this Tender /Quotation document received from Majuba TVET College.
2. I accept and understand that non-submission of the requested documents and non- compliance to the conditions stipulated in this tender will result in disqualification of my tender from the process.
3. I declare that this tender is in no way associated with any Majuba TVET College employees and directors
4. The information furnished in this tender document is correct and complete.
5. I accept that the College may reject the Tender Application or act against me should this declaration prove to be false.
6. The college reserves the right to split the award; part award the tender or non-award this tender at its' discretion

Caution:
It remains the sole responsibility of the supplier/contractor to regularly update the Supplier Database with relevant information with regards to your current status. Majuba TVET College cannot be held responsible where bidders fail to qualify in the tender bid, owing to a supplier/ contractor failing to update the Database timeously.

______________________________ ________________________

Signature **Date**

Company Stamp

SECTION 9: BRIEFING SESSION CERTIFICATE

This is to certify that: ………………………………………….….. (Name of authorised Representative)

Representing: ……………………………………………. (Name of Enterprise)

Attended the briefing session on: ………………………………………..….. (Date)

I have made myself familiar with scope of works of the above mentioned Tender Request. I further certify that I am satisfied with the description of the work and explanations given at the briefing session and that I understand the work to be done, as specified and implied, in the execution of this Tender Request.

Name of Representative	Signature	Date

For Official Use: Employee of Majuba TVET College

Name of College Representative	Signature	Date

Note:
This Compulsory Briefing Session Certificate must be signed by the authorised College Representative on the day of the briefing session or your Tender Request will not be evaluated.

Company Stamp

SECTION 10: PLACEMENT OF ALL REQUESTED EVALUATION DOCUMENTATION

Write the correct Appendix number on the front page of the requested documentation and attach behind this page.

Appendix	Documentation	Included in the required format (Please tick)
1	Details of similar assignments undertaken, nature of the assignment, duration, value, number of beneficiaries serviced: a) Copies of appointment letters of previous and current internal audit contracts awarded, as proof that the applicant has experience in performing internal audit services. b) List of current and past audit clients (in the public and private sector), along with the names and telephone numbers of contact persons, the value of, and the number of years audit services were provided. c) The referees must not have any conflict of interest. Information that will assist the College to assess the service provider's capabilities, capacity, competitive advantages, for instance, in-house skills, previous experience, etcetera. a) Information provided shall include: i. An overview of the key personnel to be used on the contract. ii. A description of the proposed audit team, in terms of the job position in the firm; iii. A list of names of staff member(s) who will direct and review audit work for the overall audit, throughout the duration of the engagement, as well as those staff members who will be responsible for planning, directing and conducting substantial portions of the fieldwork or reporting on this audit engagement. iv. The educational background, detailed résumés of all staff members, and professional membership held; v. Details of staff training and development, with specific mention of continuing professional accounting and auditing experience qualifications, received by the proposed audit team during the last two years; vi. South African Police Clearance Certificate not older than three months for all staff names listed. b) The team to be appointed to provide internal audit services to Majuba TVET College shall: c) Appoint a core team, which shall remain constant for the duration of the contract; i. Source external expertise if and where necessary, based upon the annual risk assessment, the five-year rolling risk-based internal audit plan or any other relevant factor.	

Please verify if the contents of these Appendix's has been verified and attached. **<u>Section 10: Page 1 of 3</u>**

Name: .... Signature: ....

Write the correct Appendix number on the front page of the requested documentation and attach behind this page.

Appendix	Documentation	Included in the required format (Please tick)
2	An overview of the methodology to be applied to the execution of the audit function, as far as reasonably possible.	
3	Details of any value-added services that set them apart from competing internal audit firms as an ideal service provider.	
4	The service provider must supply the following information: a) Audited Annual Financial Statements for the last two years; and b) Company Profile.	

Please verify if the contents of these Appendix's has been verified and attached. **<u>Section 10: Page 2 of 3</u>**

Name: ……………………………………………………… Signature: ……………………………………………………..

Write the correct Appendix number on the front page of the requested documentation and attach behind this page.

Appendix	Documentation	Included in the required format (Please tick)
5	An organogram or list of Internal Audit Senior Managers, managers, specialists and assistants, together with relevant information pertaining to the staff who will be made available for the duration of the contract with Majuba TVET College. An overview of the methodology to be applied to the execution of the audit function, as far as reasonably possible.	
6	In more specific terms, the following assessment criteria will be used to evaluated the tender: Submit Credentials of proposed Auditing Team:	
7	Submit previous experience with clients similar to Majuba TVET College	
8	Submit BBBEE Scorecard and rating	
9	Submit a Valid Tax Compliance Status Report/Pin	
10	Submit ID Copies of owners	
11	Submit CIPC Document	
12	Submit CSD Report	
13	Company's Banking Details	

Please verify if the contents of these Appendix's has been verified and attached. **Section 10: Page 3 of 3**

Name: …………………………………………………… Signature: …………………………………………………..