



REQUEST FOR PROPOSAL FOR PROVISION OF EXTERNAL AUDIT SERVICES TO RUFORUM SECRETARIAT FY 2019 - 2020

REFERENCE NO: RUF/PROC/PEA/06/19

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1. REQUEST FOR PROPOSAL COVER LETTER

Dear Sir/Madam,

SUBJECT: RFP FOR THE PROVISION OF external audit services to RUFORUM

RUFORUM wishes to engage the services of an External Auditor of international reputation for the year 2019-2020 in accordance with the statutory requirements, International Reporting Standards Guidelines and International Standards on Auditing (ISA).

RUFORUM therefore, invites eligible firms to submit their proposals for the provision of external audit services to RUFORUM. Interested firms should provide proposals demonstrating that they have the required qualifications and relevant experience to perform this Services.

Firms are welcome to send any query they may have with regard to this RFP through an email provided in the Information to proposers at least 5 days prior to the last date for submission of proposal. We would endeavor to provide information expeditiously, but any delay in providing such information will not be considered as a reason for extending the submission date of your proposal.

Yours truly,



Prof. Adipala Ekwamu

Executive Secretary

RUFORUM Secretariat



2. INFORMATION TO PROPOSERS

i. Background

The Regional Universities Forum for Capacity Building in Agriculture (RUFORUM), a consortium of 105 Universities in Africa, works with relevant stakeholders of agricultural tertiary education in Africa to build the innovative capacities of universities to engage with development processes through effective training, research and outreach.

RUFORUM prides itself as a knowledge-based, international Non-Governmental Organization with a commitment to enrich and sustain the lives and livelihoods of smallholder and rural based poor farmers in Africa. To help achieve its vision and mission, RUFORUM's internal operations are guided by six core values of Equity and Fairness, Diversity, Voice and participation, Knowledge and Creativity, Humility and Respect, and Honesty and Integrity.

ii. Fraud and corruption

RUFORUM requires compliance from all proposers in line with its business code of conduct, ethics, Guidelines and its prevailing policies and procedures. This shall apply to (whether declared or not), the sub consultants, service providers and their personnel who will be engaged in providing these services.

iii. Eligible proposers

A Proposer may be an international firm that is a private entity, a state-owned enterprise or institution or any combination of such entities in the form of a Joint Venture (JV) under an existing agreement or with the intent to enter into such an agreement supported by a letter of intent.

A Proposer shall not have a conflict of interest. Any Proposer found to have a conflict of interest shall be disqualified. RUFORUM guidelines on conflict of interest shall apply in this case.

iv. Qualification and requirements of the proposer

By submission of documentary evidence in its Proposal, the Proposer must establish to



the RUFORUM's satisfaction that it meets the qualification criteria. The Proposer shall, as part of its Proposal, submit all relevant updated information required as in the data sheet.

The Lead Consultant should be an internationally qualified auditor (CPA, ACCA or its equivalent) with experience in donor accounting and financial management and should have a minimum of five years' experience in the field with experience in statutory and project auditing.

The Firm should have strong knowledge and experience (minimum of 10 years) in donor account auditing. The firm should have Specific experience in World Bank, European Union, and USAID Accounts auditing.

3. Proposal Data Sheet

i. Duration of Assignment

The contract will be for one year in accordance with the Uganda statutory regulations, and the audit exercise will be for a period of twenty (20) Man-Days with possibility of extension.

ii. Proposal opening and Location of Assignment

The proposal shall be privately opened at the address below in the presence of the designated evaluation officers at RUFORUM. The assignment will be carried out at the RUFORUM Secretariat, Plot 151/155, Garden Hill, Makerere University, Main Campus, Kampala, Uganda.

iii. Submission of proposal address:

Please send your Proposals (both technical and financial), to:

The Executive Secretary, RUFORUM, Plot 151/155, Garden Hill, Makerere University, Main Campus, Kampala, Uganda; and a soft copy via Email to: secretariat@ruforum.org; cc: j.aweko@ruforum.org; Tel: Tel: +256-417-713-300.

iv. Procurement Information regards to the RFP

All communication regards to this RFP shall be on RUFORUM websites



RUFORUM Emails and designated procurement and finance officers shall be used to manage this procurement process and all communication regards to this procurement – RFP

v. Preparation of Proposals

In addition to the original of the hard copy of the Proposal, the number of copies shall be four (4)

The language of the Proposal shall be English

All correspondence exchange and communication shall be in English.

The Proposer is required to quote in the United State Dollars (USD). The currency (ies) of the Proposal and currencies of payment shall be the same.

vi. Documents and attachments:

The Proposer shall submit with its Proposal the following additional documents to support during stages of proposals Evaluation

Proposer's Eligibility: - This including but not limited to documentary evidence that the Proposer is legally registered firm in the country of operation

Proposer's Qualifications: Documentary evidence establishing that the Proposer meets the qualification requirements; - example; Comprehensive curriculum vitae of the audit team members.

Audited financial accounts for the last two (2) years

vii. Submission of Proposals

Both the technical and financial proposal shall be submitted at once. The proposers shall clearly label Technical Proposal Financial and proposal on the same envelope.

viii. The deadline for Proposal submission:

The dateline for proposal submission shall be 28th June 2019, Time: 5:00PM (17:00) EAT

RUFORUM may, at its discretion, extend the deadline for submission of Proposals by amending the RFP documents in which case all its rights and obligations and Proposers will thereafter be subject to the deadline as extended.



RUFORUM shall not consider any Proposal that arrives after the deadline for submission of Proposals. Any Proposal received by the RUFORUM after the deadline for submission of Proposals shall be declared late, rejected, and returned unopened to the Proposer.

ix. Combined Proposal evaluations and criteria

RUFORUM will evaluate and compare the Proposals that have been determined to be substantially responsive taking into account both the technical factors and cost factors.

on basis of pass and fail criteria, a detailed technical and financial evaluation shall be carried out at one stage evaluation to determine responsiveness in accordance with to requirements set forth in the RFP documents taking into account the overall completeness and compliance with the Business and/or Functional Requirements stated in the requirements and terms of reference and cost factor. The more advantageous proposer shall meet both the requirements set forth here.

x. Proposal validity:

Validity period of proposals shall be 120 days from the following day of submission of the proposals

In exceptional circumstances, prior to expiry of the Proposal validity period, RUFORUM may request that the Proposers extend the period of validity for a specified additional period. The request and the responses to the request shall be made in writing

xi. Clarification meetings:

Clarification meetings upon request from the proposers and RUFORUM shall be conducted at agreed time before (any proposer) and after evaluations stage (successful bidder)

Information submitted to RUFORUM will be used as basis for evaluating Proposers' responsiveness to its requirements need.

xii. Award of Contract:

RUFORUM shall send Notification of Intention to Award the Contract to the successful Proposer. Thereafter, upon receiving letter of acceptance from the proposer, RUFORUM shall award the Contract to the Proposer.

After contract award the successful proposer will have a debriefing meeting with the RUFORUM Finance Manager on the way forward to carrying out this assignment.



4. Terms of reference /Scope of the Assignment

The audit will be conducted in accordance with ISA as published by the International Auditing and Assurance Standards Board of the International Federation of Accountants (IFAC), with special reference to ISA 800 (Auditor's Report on Special Purpose Audit Engagements) and relevant World Bank guidelines. The audit for financial year 2019-2020 will involve a visit to five member universities to audit the projects funded by RUFORUM. These include: University of Juba, Bindura University, Bishop Stuart University, Gulu University and University of Cape Coast. In conducting the project audit, special attention should be paid to the following:

- a) Funds have been used in accordance with the relevant general conditions, relevant financing agreements and disbursement letters, with due attention to economy and efficiency, and only for the purposes for which the financing was provided;
- b) Goods and services financed have been procured in accordance with the relevant general conditions, relevant financing agreements and disbursement letters;
- c) Necessary supporting documents, records, and accounts have been kept in respect of all Project ventures including expenditures reported via Summary Report (or Interim Un-audited Financial Reports (Interim Reports)) if used as the basis of disbursement, or Designated Accounts (DAs). Clear linkages should exist between the accounting records and the financial reports presented to the Bank.
- d) Where Designated Accounts have been used, they have been maintained in accordance with the provisions of the relevant general conditions, relevant financing agreements and disbursement letter.
- e) The accounting records have been prepared in accordance with generally accepted accounting principles and practices and relevant World Bank guidelines, and give a true and fair view of the financial position of the Project as at financial year-end and of the resources and expenditures for the fiscal year then ending.
- f) Review the compliance on each of the financial covenants as per the donor Agreements especially to ensure compliance for the conditions under which the funds were released.



ii. Audit Reports

The auditor will issue an audit opinion on RUFORUM Secretariat's Financial Statements. In addition to the audit opinion, the auditor will prepare a "management letter," in which the auditor will:

- a) Give comments and observations on the accounting records, systems, and controls that were examined during the course of the audit;
- b) Identify specific deficiencies and areas of weakness in systems and controls and make recommendation for their improvement;
- c) Report on the lack of compliance of each financial covenant in the relevant financing agreement;
- d) Communicate matters that have come to their attention during the audit which might have a significant impact on the operations of the organization; and
- e) Include management's comments in the final management letter.

iii. Deliverable and time schedule

The external audit is expected to be conducted during July 2020 and the final report presented to the RUFORUM Annual General Meeting in October 2020. In addition, the firm will produce reports on Finance verification at each university visited. The firm shall submit Draft Final Report in hard copy and an electronic version within seven (7) days upon completion of assignment to the Executive Secretary

The Final Report, in five (5) hard copies and an electronic version shall be submitted to the Executive Secretary within seven (7) days on receipt of management's comments.

