



Provision of Audit Services

REF: RFP/MSFEA/P00529

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1. INTRODUCTION

1.1 About MSF

Doctors Without Borders/Médecins Sans Frontières (MSF) is an international independent medical humanitarian organization that provides assistance to people affected by conflicts, epidemics, and natural or human-made disasters and excluded from healthcare. We provide this assistance without discrimination, irrespective of race, religion, creed or political affiliation.

MSF Eastern Africa is the regional institutional office for MSF in Eastern Africa, based in Nairobi. The office focuses on representation and networking, including with humanitarian organizations and authorities, recruiting, and supporting staff from the region, communications, and fundraising, as well as on other dossiers of importance to MSF such as Diversity, Equality, and Inclusion (DEI), mutualization, training, medical operational support and environmental health.

2. REQUIREMENTS

2.1 Scope of work

MSF EA requires the successful bidder, 'the Contractor', to provide audit services as per the scope below for years 2025 to 2027.

1. The auditors shall express an independent professional opinion as to whether the financial statements for MSF SPAIN, Eastern Africa Association and consolidated accounts present fairly, in all material respects, the financial position in accordance with the International Financial Reporting Standards for Not-for-Profit organizations and the requirements of Companies Act of Kenya.

2. The audit shall be carried out in accordance with the International Standards on Auditing (ISAs) as issued by the International Federation of Accountants (IFAC). The auditors in their duties shall comply with the duties imposed upon them by the Audits Professions Act and the Companies act of Kenya.

3. Management letter:

The Auditors should submit a management letter after the completion of the audit in which auditors will:

- a. Identify specific deficiencies or areas of weakness in systems and controls, and make recommendations for their improvement;
- b. Examine on test basis the appropriateness of supporting documents, records and books of accounts relating to all project activities;
- c. Include management responses to audit findings and recommendations;
- d. Any matters that come to the auditor's attention during the audit that might have a significant impact to the implementation of the work of MSF Eastern Africa.

4. The audit reports shall:

- a. Contain details of the method and scope of audit and assurance that the audit was performed in accordance with International Standards of Auditing and by a qualified auditor.
- b. Signed by the auditor responsible stating the title.
- c. Written in English
- d. Issued in soft copy for circulation. A draft of the report in word and the final report issued in PDF

2.2 Eligibility of the audit firm

- A valid tax compliance certificate.
- A valid ICPAK registration certificate.
- A valid business registration certificate/ incorporation.
- A valid business permit.
- Minimum experience of 10 years in offering audit services.
- Demonstrated experience in auditing non-profit organizations.
- At least two (2) engagement partners must have a Degree certificate and be a member of ICPAK with over 10 years related experience. (attach ICPAK practicing certificate)

3. INSTRUCTIONS TO BIDDERS

3.1 Submission of Proposals

Interested audit firms should submit their proposals to MSF Eastern Africa through the following email address; procurement@nairobi.msf.org on or before **14th June 2024 11:00am EAT**.

Bidders must also follow the instructions set forth below when submitting their proposal.

MSF EA will not be responsible for any proposal which does not follow the instructions in this RFP, and may, at its discretion, reject any such non-complaint proposal.

3.2 Language of the Proposal and other Documents

The proposal prepared by the bidder, and all correspondence and documents relating to the proposal exchanged by the bidder and MSF EA shall be written in the English language.

3.3 Cost of Proposal

The bidder shall bear all costs associated with the preparation and submission of the proposal, including but not limited to the possible cost of discussing the proposal with MSF EA, making a presentation, negotiating a contract and any related travel.

MSF EA will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the selection process.

3.4 Contents of the Proposal

Proposals must offer the total requirements. Proposals offering only part of the requirements may be rejected.

The bidder is expected to follow the proposal structure described in paragraphs below and otherwise comply with all instructions, terms and specifications contained in, and submit all forms required pursuant to, this RFP.

3.5 Communication during the RFP Period

Any request for clarification on technical, contractual or commercial matters is to be submitted via procurement@nairobi.msf no later than 7th July 2024 EAT.

MSF EA will respond in writing to any request for clarification of the RFP that it receives by the deadline indicated above. A consolidated document of MSF EA's responses to all questions (including an explanation of the query but without identifying the source of enquiry) will be sent to all prospective bidders who have received the RFP.

There shall be no individual presentation by or meeting with bidders until after the closing date for submission of proposals. From the date of issue of this RFP to the final selection, contact with MSF EA officials concerning the RFP process shall not be permitted, other than through the submission of queries as per the process described above, and/or through a possible presentation or meeting called for by MSF EA, in accordance with the terms of this RFP.

3.6 Formatting and Naming of Proposals

The technical and the financial proposal shall be titled as follows:

Technical Proposal_Bidder'sName

and

Financial Proposal_Bidder'sName

3.7 Period of Validity of Proposals

The offer outlined in the proposal must be valid for a **minimum period of 180 calendar days** after the closing date for submission of proposals. A proposal valid for a shorter period may be rejected by MSF EA. In exceptional circumstances, MSF EA may solicit the bidder's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing. Any bidder granting such an extension will not, however, be permitted to otherwise modify its proposal.

4. OPENING AND EVALUATION OF PROPOSALS

4.1 Opening of Proposals

After the closing date for submission of proposals, MSF EA will open the technical proposals that were received in a timely manner.

In a second and later stage, only the financial proposals of those bids which have achieved the minimum technical threshold according to the evaluation process will be opened and evaluated.

There will be no public bid opening.

4.2 Clarification of Proposals

MSF EA may, at its discretion, ask any bidder for clarification of any part of its proposal. The request for clarification and the response shall be in writing. No change in price or substance of the proposal shall be sought, offered or permitted during this exchange.

4.3 Preliminary Examination of Proposals

MSF EA will examine the proposals to determine whether they are complete, whether any computational errors have been made, whether the documents have been properly signed, and whether the proposals are generally in order. **Technical proposals found to contain financial bid or pricing information will be rejected.** Proposals which are not in order as aforesaid may be rejected.

Please note that MSF EA is not bound to select any bidder and may reject all proposals. Furthermore, since a contract would be awarded in respect of the proposal which is considered most responsive to the needs of the project concerned, due consideration being given to MSF EA's general principles, including economy and efficiency, MSF EA does not bind itself in any way to select the bidder offering the lowest price.

4.4 Evaluation of Proposals

Following the preliminary examination of proposals as per section 4.3, a two-stage procedure will be implemented, with the evaluation of the technical proposal being completed prior to the evaluation of the financial proposal.

The evaluation panel will evaluate the technical merits of all the proposals which have passed the Preliminary Examination of proposals based on the following weighting:

Technical Weighting:	80 % of total evaluation
Financial Weighting:	20 % of total evaluation

4.4.1 Technical Evaluation

The technical evaluation of the proposals will include:

- Methodology and Approach: Outline your firm's audit methodology, including risk assessment, audit planning, execution, and reporting.
- Quality Assurance: Demonstrate the robustness of your firm's internal quality control system, preferably compliant with International Standards on Quality Control (ISQC 1).
- Technological tools- detail the auditing tools and techniques that your firm employs
- Audited financial statements for the last 3 years
- Qualifications
 - Minimum of 10 years' experience in offering audit services preferably to non-profit organizations.
 - At least 2 engagement partners must have a degree certificate and be a member of ICPAK with over 10 years related experience.
 - Two other personnel must have relevant bachelor's degree (Finance, Actuarial Science,

Economics or any other relevant course; CPA (K) holder with at least 3 years relevant experience

- Provide evidence of professional indemnity Insurance Cover with a reputable insurance company
- Client listing of similar services offered preferably to non-profit organizations- provide at least 3 reference letters.

The number of points which can be obtained for each evaluation criterion is specified below and indicates the relative significance or weight of the item in the overall evaluation process.

CRITERIA	SCORING
<p>Mandatory Company Documents The bidder must submit the following documents: A valid ICPAK Registration Certificate A valid KRA Tax Compliance Certificate A valid Business Registration Certificate/Incorporation A valid Business Permit A signed confidentiality undertaking (Annex 1)</p>	<p>Attach certified copies</p>
Technical requirements and evaluation	
<p>Audit firm details</p> <p>I. Company/firm profile</p> <ul style="list-style-type: none"> ○ Provide detailed information about the company/firm including Management team, products and services, year in operation etc. <p>II. Qualifications</p> <ul style="list-style-type: none"> ○ Minimum of 10 years' experience in offering audit services preferably to non-profit organizations. ○ Provide evidence of Professional Indemnity Insurance Cover with a reputable insurance company <p>III. Firm's financial statements</p> <ul style="list-style-type: none"> ○ Audited financial statements for the last 3 years <p>IV. Client base</p> <ul style="list-style-type: none"> ○ Client listing for similar services- provide at least 3 references <p>V. Staff professional qualification and experience</p> <ul style="list-style-type: none"> ○ At least two (2) engagement partners must have a Degree certificate and be a member of ICPAK with over 10 years related experience. (attach ICPAK practicing Certificate) ○ Two other personnel must have relevant bachelor's 	<p>10 marks</p> <p>10 Marks</p> <p>15 Marks</p> <p>10 Marks</p> <p>10 Marks</p>

	<p>degree (Finance, Actuarial Science, Economics or any other relevant course) CPA (K) holder with at least 3 years relevant experience (Attach copy of academic certificate and indicate ICPAK membership number)-</p> <p>Methodology</p> <ul style="list-style-type: none"> ○ Audit methodology ○ Internal controls relevant to the audit procedures ○ ICT back up facilities and Disaster recovery plan mechanism Identify and assess the risks that may exist on the financial statements ○ Carry out annual audit in accordance with International standards of Auditing (ISA) and International Financial Reporting Standards (IFRs) and reporting ○ Consideration of laws and Regulations in Audit of financial Statements 	15 Marks
	<p>Work plan</p> <ul style="list-style-type: none"> ○ Provide a clear work plan including activity, timelines and Expected delivery of financial statements ... 	10 points

NOTE: Only bidders who score 80% (64/80) and above in this stage will be subjected to financial evaluation.

4.4.2 Financial proposal

Proposed service fees- Indicate professional fees, Applicable Taxes and Disbursements if applicable	20 points
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The formula for the rating of the proposals will be as follows:

Rating the Technical Proposal (TP):

TP Rating = (Total Score Obtained by the Offer / Max. Obtainable Score for TP) x 100

Rating the Financial Proposal (FP):

FP Rating = (Lowest Priced or Cost Offer / Price or Cost of the Offer Being Evaluated) x 100

Total Combined Score:

(TP Rating) x (Weight of TP, e.g., 80%) + (FP Rating) x (Weight of FP, e.g., 20%) = Total Combined and Final Rating of the Proposal



LIST OF ANNEXES AND APPENDICES

Annex 1	Confidentiality Undertaking
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Annex 1: Confidentiality Undertaking

To be uploaded, under “Technical Envelope” ONLY.

1. MSF EA, has access to certain information relating to Air Travel and Ticketing Services which it considers to be proprietary to itself or to entities collaborating with it (“the Information”).
2. MSF EA is willing to provide the Information to the Undersigned for the purpose of allowing the Undersigned to prepare a response to the Request for Proposal (RFP) for the Provision of Air Travel and Ticketing Services (“the Purpose”), provided that the Undersigned undertakes to treat the Information as confidential and proprietary, to use the Information only for the aforesaid Purpose and to disclose it only to persons who have a need to know for the Purpose and are bound by like obligations of confidentiality and non-use as are contained in this Undertaking.
3. The Undersigned undertakes to regard the Information as confidential and proprietary to MSF EA or parties collaborating with MSF EA, and agrees to take all reasonable measures to ensure that the Information is not used, disclosed or copied, in whole or in part, other than as provided in paragraph 2 above, except that the Undersigned shall not be bound by any such obligations if the Undersigned is clearly able to demonstrate that the Information:
 - a) was known to the Undersigned prior to any disclosure by MSF EA to the Undersigned (as evidenced by written records or other competent proof);
 - b) was in the public domain at the time of disclosure by or for MSF EA to the Undersigned;
 - c) becomes part of the public domain through no fault of the Undersigned; or
 - d) becomes available to the Undersigned from a third party not in breach of any legal obligations of confidentiality (as evidenced by written records or other competent proof).
4. The Undersigned further undertakes not to use the Information for any benefit, gain or advantage, including but not limited to trading or having others trading in securities on the Undersigned’s behalf, giving trading advice or providing Information to third parties for trade in securities.
5. At MSF EA’s request, the Undersigned shall promptly return any and all copies of the Information to MSF EA.
6. The obligations of the Undersigned shall be of indefinite duration and shall not cease on termination of the above mentioned RFP process.
7. Nothing in this Undertaking, and no disclosure of Information to the Undersigned pursuant to its terms, shall constitute, or be deemed to constitute, a waiver of any of the privileges and immunities enjoyed by MSF EA under national or international law, or as submitting MSF EA to any national court jurisdiction.

Acknowledged and Agreed:

Entity Name:
Mailing Address:
Name and Title of duly authorized representative:
Signature:	
Date: