

Request for Proposals from Independent Consultant

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| Selection of Consultant | A project to develop online accelerated learning content targeting public servants in public financial management roles for the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) on behalf of the African Professionalisation Initiative (API) |
| Beneficiary | African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) |
| Program Manager and Managing Agent | AFROSAI-E and IFAC |
| Region | Africa |
| Program | The International Federation of Accountants (IFAC) Professional Accountancy Organization (PAO) Capacity Building Program funded by the Department for International Development (DFID) in the United Kingdom (UK) |
| Issued on | Tuesday 23 April 2019 |

Letter of Invitation

Pretoria, South Africa, 23 April 2019

AFROSAI-E Project under the DFID-Funded IFAC PAO Capacity Building Program: Development of accelerated learning content targeting public servants in public financial management roles and establishment of an online learning platform (OLP)

To Whom It May Concern:

IFAC and DFID, which leads the UK's work to end extreme poverty, have entered into an agreement to develop accountancy capacity in emerging economies. Under the agreement, DFID will provide funding to IFAC over seven years to be used to strengthen PAOs in at least 10 DFID focal countries that have accountancy capacity building needs that, based on current information, are ready to benefit from assistance. IFAC is the program manager and managing agent for this program.

AFROSAI-E have entered in to a partnership with the Pan African Federation of Accountants (PAFA) and the East and Southern African Association of Accountants General (ESAAG) to establish the API. The API is working to build the capacity of accountancy professionals in the public sector.

AFROSAI-E has entered into an agreement with IFAC to develop accelerated learning materials for the API. Under the agreement, IFAC will provide funding, through the DFID-funded PAO Capacity Building Program, to AFROSAI-E to facilitate the development of the accelerated learning content, assessment elements and to establish an OLP to deliver the content.

At this time, AFROSAI-E is requesting proposals for this project, as detailed in the section "Terms of Reference." Consultants are invited to submit proposals for one or both project components:

- accelerated learning content and assessment elements
- OLP

A summary of the Terms of Reference is provided in Appendix C.

IMPORTANT

Interested candidates are required to submit their application by 5:00 PM South African Time on Monday, 13 May 2019. Late submissions will not be accepted. Applications must be submitted by email to Bruce Vivian at bruce@afrosai-e.org.za.

All applications must include both a technical proposal and a financial proposal. The technical proposal must follow the “Instructions for Completing the Technical Proposal” beginning on page 20. Submissions must not exceed the specified length. Any submissions that do not comply with the instructions will not be considered.

Definitions, Key Terminology and Acronyms

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|-------------------------|--|
| AFROSAI-E | African Organisation of English-speaking Supreme Audit Institutions |
| API | African Professionalisation Initiative, being the collaboration between AFROSAI-E, ESAAG and PAFA |
| Consultant | A consulting firm or team of independent experts interested in this RFP |
| Contract | A legally binding written agreement between the parties |
| DFID | Department for International Development in the UK |
| ESAAG | East and Southern African Association of Accountants General |
| Incumbent | A senior civil servant who is responsible for any part of the public financial management cycle in their country. The public financial management cycle includes, <i>inter alia</i> , planning and budgeting, budget execution, reporting, internal audit, external audit and legislative oversight. |
| IFAC | International Federation of Accountants |
| Learning content | Materials which will be produced under this project targeting public sector incumbents. The learning content will be developed by the consultant in all of the following formats: online, classroom and self-study. |
| OLP | Online Learning Platform. The OLP is part of the deliverable for this project. The successful consultant will be required to establish a functional and scalable online learning platform that can be used to host and deliver the learning content. |
| PAFA | Pan African Federation of Accountants |
| PAO | Professional Accountancy Organization |
| PEC | Proposal Evaluation Committee, a panel which will be established by AFROSAI-E and its API partners to |

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| | evaluate the submissions. |
| POC | The Program Oversight Committee, part of the governance structure of the IFAC PAO Capacity Building Program |
| Proposal | Constitutes a Technical Proposal and a Financial Proposal for undertaking this project as outlined in the ToR |
| RFP | Request for Proposals |
| ToR | Terms of Reference for a specific project that outline key deliverables |

About the DFID-Funded IFAC PAO Capacity Building Program and the African Professionalisation Initiative

About DFID

The Department for International Development (DFID) is the department of the UK government that leads Britain's aid to developing countries and aims to promote stability and eliminate extreme poverty worldwide. In order to achieve the Sustainable Development Goals by 2030, DFID works together with governments of developing countries as well as international bodies, charities, businesses, and local cooperatives and civil society groups.

About IFAC

IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. It is a not-for-profit organization comprised of more than 175 member and associate PAOs in more than 130 countries and jurisdictions, representing accountants in public practice, education, government service, industry and commerce.

IFAC is uniquely positioned to spearhead initiatives that demand a global reach; freedom from commercial interest; and the ability to create dialogue and debate.

The value IFAC provides to its stakeholders is supported by its strong connections with other international organizations, its demonstrated ability to align the needs of the profession and the public, and its track record of raising awareness, advocacy, and engagement.

IFAC's role is to facilitate, coordinate, and supervise the technical support being delivered under accountancy capacity building projects. Specifically, the Program Management Team is responsible for implementation and management of the DFID-funded IFAC PAO Capacity Building Program, including the selection of beneficiaries and consultants; the launch, monitoring, and evaluation of projects under the program; program risk management; and reporting. The POC oversees the program, and AFROSAI-E, through the Proposal Evaluation Committee (PEC), ensures a fair and transparent procurement process for identifying and selecting consultants is developed and implemented by IFAC.

IFAC recognizes DFID's priorities and proactively reflects and supports these in the program. This means:

- Applying a strong emphasis on building local capacity by proactively seeking ways to develop local markets and institutions, and avoiding the use of restrictive exclusivity agreements.

- Being able to operate widely across DFID focus countries, including in fragile and conflict affected states.
- Openly sharing and transferring innovation and knowledge of what works to maximize overall development impact.
- Accepting that we work in challenging environments and acting to manage uncertainty and change in a way which protects value for money.
- Reflecting DFID's international development goals and tangibly demonstrating their commitment to poverty reduction.
- Proactively supporting and implementing wider DFID policy initiatives, e.g., SMEs, Apprenticeships, prompt payment, supporting economic growth.

The DFID-Funded IFAC PAO Capacity Building Program

The Accountable Grant Agreement provides for DFID to provide funding to IFAC over seven years to strengthen PAOs in at least ten DFID focal countries that, based on current information, are ready to benefit from assistance.

Projects under the program will be staggered to enable spreading of workload; modifications based on experience; and creation of PAO networks and a peer-to-peer learning environment.

Recognizing the time it takes to build PAO capacity, work in the approximately ten DFID focal countries will start within the first five years of the seven-year program. Work commenced in three DFID focal countries in Africa in 2015 and additional countries were added in 2016 and 2017.

As some PAO development needs might be more efficiently addressed at the regional level, the program is supporting two regional projects and a project on building foundational accountancy skills that is initially being conducted in Africa, but has a potential global focus.

About AFROSAI-E and the API

The African Organisation of English-speaking Supreme Audit Institutions is an autonomous, independent and non-political institution with membership from 26 supreme audit institutions. AFROSAI-E is acting on behalf of the African Professionalisation Initiative, a collaboration between AFROSAI-E, ESAAG and PAFA. The API is working to build capacity of competent accountancy professionals in the public sector.

Additional information about the API is available at <https://professionalisation.africa>.

General Instructions

Consultants should carefully review this RFP and ToR before deciding whether to submit a proposal. Developing a proposal should only be pursued when the Consultant is capable of executing the project.

Commitment

Consultants confirm their commitment, compliance, and adherence to all requirements of the RFP, including the principles and policies noted below, by submission of their proposals and signing the declaration. The selected Consultant will be notified of, and expected to comply with, all of the requirements under the PAO Capacity Building Program, which will be outlined in the Contract.

Eligibility

Consultants will be ineligible if they are established in ineligible countries or if they engage in any corrupt or fraudulent practices as defined below.

Neither IFAC nor its Consultant will be permitted to Contract with any parties included on the World Bank Listing of Ineligible Firms or Individuals¹.

Since IFAC is based in the US, it does not interact with countries embargoed by the Office of Foreign Assets Control (OFAC) of the US Department of the Treasury and carefully considers any interaction with countries sanctioned by OFAC. OFAC administers and enforces a series of regulations and executive orders that impose economic sanctions against hostile targets in furtherance of US foreign policy and national security objectives. OFAC enforces prohibitions on trade and transactions with certain foreign entities, individuals and countries. Its prohibitions apply to US citizens and corporations, as well as foreign corporations and companies physically located in the US.

Corrupt and Fraudulent Practices

Consultants are required to comply with the following Policy on Corrupt and Fraudulent Practices². IFAC requires that Consultants observe the most stringent standards of ethics during procurement and the execution of a project under the program, and that they do not engage in any corrupt, fraudulent, collusive, or coercive behaviors. In this context, any action to influence the

¹ The list can be accessed via the following link:

web.worldbank.org/external/default/main?contentMDK=64069844&menuPK=116730&pagePK=64148989&piPK=64148984&querycontentMDK=64069700&theSitePK=84266

² This policy is adapted from World Bank Guidelines.

procurement process or contract execution for undue advantage is improper. In pursuance of this policy, IFAC prohibits:

- Any offering, giving, receiving or soliciting of anything of value to improperly influence another party (bribes or kickbacks).
- Any acts or omissions that misleads, or attempt to mislead, another party for financial benefit.
- Any collusive arrangements between two or more parties for an improper or illegal purpose, including improperly influencing another party.
- Any impairing, harming, or related threats, harassment, or intimidation that are designed to improperly influence another party.
- Any attempts to falsify, alter, conceal or destroy material evidence or information in an investigation or any false statements made in an investigation.

At any time during the process of selecting a Consultant for the project, IFAC will reject a proposal if it becomes aware of the Consultant's past or current involvement in any prohibited actions. IFAC will declare mis-procurement or cancel the Contract if it becomes aware of the selected Consultant's past or current involvement in any prohibited actions after selecting the Consultant.

Consultants are also expected to observe, in competing for and executing any contracts, the US and UK laws against fraud and corruption as well as any local or national laws in the beneficiary country, including bribery. Consultants are also expected to comply with DFID's *Anti-Corruption and Counter Fraud Strategy* (Appendix A). Where such laws/policies differ, the most stringent laws/policies should be followed. To ensure compliance, selected Consultants (and their agents), when requested, are required to permit IFAC to inspect all relevant accounts, records, and other documents and to have them audited by auditors appointed by IFAC.

Conflict of Interest and Unfair Competitive Advantage

Conflict of Interest

Consultants should not be seen to operate or act in a manner that creates, or appears to create, a conflict between the public interest focus of IFAC, and the business or financial interests of the Consultant.

Consultants are required to disclose any potential conflicts of interest in their proposals for consideration by the PEC. A conflict of interest is any personal or institutional interest which may affect or be seen to affect impartiality in any matter relevant to duties.

As an example, a Consultant might have areas in which they prefer to focus or in which they have a track record, for example, Continuing Professional Development, systems of investigation and discipline, public sector accountancy, etc. A Consultant will need to remain aware of its own possible bias and be sure to fulfil the ToR without steering it towards its preferred areas of interest.

The Consultant should carefully review the ToR to ensure there are no conflicts of interest.

Consultants should alert the PEC if there are any close business or family relationships with individuals employed by IFAC, DFID, other Consultants, or Beneficiaries that might create the perception of a conflict of interest. A conflict of interest expressly includes any family or friend who may benefit or be seen to benefit personally, financially, or professionally from association with the proposal or execution of the project; and any directorships or ownerships in or connections with any businesses, consultancies, or other organizations involved in the proposal or execution of the project.

Potential conflicts of interest must be brought to the attention of IFAC. Any such potential conflicts identified during the term of the project and in accordance with the provisions of the Contract will be reviewed by the POC.

Unfair Competitive Advantage

Consultants should indicate in the proposal any information that might be perceived as giving them an unfair competitive advantage over other Consultants so an assessment can be made by the PEC. Consultants should not derive an unfair competitive advantage from previous involvement in a project that is the subject of an RFP to which it plans to respond; for example, involvement in developing the country/PAO plan, scoping the project, or developing the ToR. However, prior development work in the country or with the Beneficiary will not, in and of itself, be deemed as an unfair competitive advantage.

Litigation

A Consultant should disclose any recent or pending litigation with implications for the program. Any litigation will be discussed with the PEC to determine that the litigation does not present a problem for participation in this program.

Principles and Policies to be followed by the Selected Consultant

Consultants are expected to adhere to the principles of inclusivity, corporate social responsibility, vulnerable groups, and value for money. These principles are discussed below.

Inclusivity

Consultants should consider inclusivity and any applicable jurisdictional laws and regulations on inclusivity (i.e., not excluding individuals or groups on the grounds of gender, race, class, sexuality, disability or other).

Corporate Social Responsibility

Consultants should consider general good principles of corporate social responsibility. If there

are any applicable jurisdictional laws and regulations on corporate social responsibility (CSR) that apply to the Consultants or the assignment, Consultants will be expected to comply with them if selected.

Vulnerable Group Policies

DFID seeks to ensure that the basic human rights of individuals and groups with whom an organization interact are protected. This is particularly important with regard to vulnerable people. A vulnerable group is a population that has some specific characteristics that make it at higher risk of falling into poverty than others living in areas targeted by a project. Vulnerable groups include the elderly, the mentally and physically disabled, at-risk children and youth, ex-combatants, internally displaced people and returning refugees, HIV/AIDS-affected individuals and households, religious and ethnic minorities and, in some societies, women. Where projects include contact with vulnerable groups, DFID expects consultants to document how it ensures a consistent approach in responding to beneficiary needs.

Consultants are expected to comply with any applicable jurisdictional laws and regulations to protect vulnerable groups. If such policies or jurisdictional laws or regulations do not exist, or are significantly less stringent than those of the US or UK, the Consultant is expected to comply with the laws and regulations in the US and UK.

Value for Money

Consultants should be committed to achieving year-on-year Value for Money (VFM). VFM is defined as “the optimal use of resources to achieve intended outcomes,” and is similar to a cost benefit analysis. Guidance on VFM can be found at [DFID’s Approach to Value for Money](#).

It is important that consultants understand VFM. The selected Consultant will be expected to demonstrate VFM throughout the term of the project.

Declaration

All respondents are asked to sign the declaration on page 22 to indicate that they have read and understand these principles and policies. The declaration should be included with the Technical Proposal.

Terms of Reference

This section sets out the objectives of the project and the contribution of the independent consultant.

Background

1. Public sectors in Africa face a significant shortage of competent accountancy professionals. Public funds are often managed by individuals with no formal accountancy qualification or training in accountancy. Existing accounting qualifications usually deliver and assess in a private sector context, and therefore do not adequately address the unique complexities of accountancy in the public sector. Consequently, most accountancy professions tend to work in the private sector. The shortage of competent accountancy professionals in the public sector is often cited as one of the root causes of corruption and inefficiency in the public sector.
2. The API has been created to respond to this problem. One aspect of the API's work is the development of generic learning content that targets public sector incumbents. This generic learning content, which covers the essentials of public sector accountancy, will be offered to PAOs and governments to enable them to enhance the skills and knowledge of individuals working in the public sector.
3. The generic content can be supplemented by PAOs according to national context and be used to form a pathway into a professional accountancy qualification.
4. The generic learning content will take the form of learning materials which can be delivered through online learning, classroom or self-study modalities to allow PAOs and governments to be responsive to their local context, taking account of the geographic location of learners, internet availability and access to resources and facilities.
5. An OLP will also be established under the project for delivery of the online learning materials.
6. A competency framework and accelerated learning curriculum, which have been developed by the API, will be used as the foundation for the generic learning content.

Project objectives

7. The consultant will develop the generic learning content in accordance with the accelerated learning curriculum. The learning content must allow for delivery through online learning, classroom or self-study.

8. The consultant will develop an assessment strategy and prototype assessments.
9. The consultant will establish an OLP for the delivery of the online learning materials. The consultant may consider a learner management system (e.g. Moodle, Blackboard), massive open online course platform (e.g. EDx, Coursera) or an alternative solution.
10. Consultants may submit proposals for the full work package or one of the following components:
 - a. The generic learning content (para. 7) and assessment elements (para. 8)
 - b. The OLP

Principles

Learning content and assessment elements

11. The following principles must be adhered to throughout the development of the learning content.
 - a. All learning content must be developed in alignment to the API Competency Framework, the API Curriculum for Accelerated Learning and, wherever possible, the International Education Standards.
 - b. All learning content must conform, where applicable, to the relevant international standards, including those developed by *inter alia*: the International Public Sector Accounting Standards Board, the International Ethics Standards Board for Accountants, the International Auditing and Assurance Standards Board and the International Organisation of Supreme Audit Institutions (INTOSAI).
 - c. For topics where there are not specific international standards, content should be based on international good practice, with particular consideration to guidance from IFAC, INTOSAI, the International Monetary Fund and the World Bank. Reference should also be made to internationally recognised assessment tools such as the Public Expenditure and Financial Accountability (PEFA) tool and the SAI Performance Management Framework (SAI PMF).
 - d. All learning content must be
 - i. of a generic nature, that is, it should be of relevance to all African countries;
 - ii. prepared with a distinctly public sector perspective. The content must be innovative in the extent to which it incorporates public financial management and the public sector context.

- iii. developed in a manner appropriate to the learning needs of experienced, senior government officials.
- iv. structured in a manner that makes it simple for a PAO to add accompanying local content to the generic content without reducing the standard of the learning materials.
- v. Developed in a format that is easy to update and maintain.

OLP

12. The following principles must be adhered to when establishing the OLP under this project.
- a. The OLP must be both functional and scalable to any national context.
 - b. Any development costs, hosting costs and license fees for the OLP must be covered in the overall contract amount, such that the OLP can operate for a minimum of 24 months.
 - c. The OLP must allow for the collection of fees from individual learners.
 - d. The OLP should be flexible enough to be used as a basis for country-specific versions.
 - e. Detailed specifications will be agreed with the consultant following approval of the OLP concept paper (see project timeline).

Collaboration

13. The consultants will be required to liaise with the team of consultants that is currently developing learning materials under the DFID-funded IFAC Accountancy Capacity Building Project in Zimbabwe. The consultant will be expected to make extensive use of any relevant work and deliverables from the Zimbabwe project. It is essential that synergies are obtained between the Zimbabwe project and this project.
14. If the consultant submits a proposal for only one of the components of this RFP they must be willing to work with another service provider selected by the PEC for the other component of work.

Reporting arrangements

15. The consultant will work closely with the API's interim Academic Advisory Committee (AAC) and the AFROSAI-E Senior Manager: Professionalisation.

16. The consultant will report periodically to the AAC through the AFROSAI-E Senior Manager: Professionalisation.
17. All reports submitted to AFROSAI-E can be shared with IFAC, DFID and the POC.

Quality assurance

18. The consultant is responsible for ensuring the quality of all project deliverables.
19. The AAC will provide an independent quality assurance function for the project.
20. The consultant will be required to respond to all inputs provided by the AAC on the project deliverables to the satisfaction of the AAC.

Monitoring and evaluation

21. The project will be monitored and evaluated according to the governance processes established by AFROSAI-E and overseen by the IFAC PAO Capacity Building Program.

Scope of work and deliverables

22. The following paragraphs will outline the scope of the work and the deliverables for the two project components.

Learning content and assessment elements

23. The consultant will prepare generic learning content for the following modules (refer to Appendix B for the individual module descriptions):
 - a. Legislation
 - b. Public Finance Management and governance
 - c. Economics
 - d. Introduction to accounting
 - e. Financial accounting
 - f. IPSAS Financial reporting
 - g. IFRS Financial reporting
 - h. Financial management
 - i. Performance management
 - j. Introduction to auditing
 - k. Public sector auditing
 - l. Introduction to taxation
 - m. ICT systems

- n. Communication
- o. Ethics

24. The learning content will be developed in two phases, as described in the project timeline.
25. The consultant will develop an assessment strategy. The strategy should describe a robust, scalable assessment method(s) considering the nature of the learning content, target audience, the objectives of the API and the expectations of PAOs.
26. The consultant will develop prototype assessments in line with the assessment strategy for all modules.

OLP

27. The consultant will develop an OLP concept paper which will outline the system that the consultant will establish for delivery of the online learning materials.
28. After approval of the OLP concept paper by the AAC, the consultant will perform all tasks necessary to establish the OLP in accordance with the concept paper. This will include the uploading of learning content and assessments as they become available.
29. The consultant will conduct training with persons identified by AFROSAI-E to empower them to manage the system independently.
30. The consultant will provide technical support for the OLP for a period of no less than 24 months from the time the OLP is live.

Both project components

31. The consultant(s) will pilot the learning content and OLP with a group of learners identified by AFROSAI-E. The consultant will be required to make changes to the learning content and OLP based on the outcomes of the pilot. Pilots will be held for both phase one and two of the project.

Project timeline

32. The table below describes the expected timeline for the project.

| Services | Indicative Due Date | Deliverable(s) |
|---|----------------------------|--|
| Contracting with the consultant | 31 May 2019 | None |
| Development of content: phase 1 Development of assessment strategy Development of OLP concept paper | 20 June 2019 | <ul style="list-style-type: none"> • Inception report • Assessment strategy • OLP concept paper |
| Development of content: phase 1 | 20 July 2019 | <ul style="list-style-type: none"> • Progress report |
| AAC to perform quality assurance on phase 1 AAC to approve OLP concept paper and assessment strategy | Aug 2019 | <ul style="list-style-type: none"> • Completed draft content for phase 1 • Completed prototype assessments for phase 1 |
| Development of content: phase 1 – address quality assurance recommendations Commence building of OLP | 31 Aug 2019 | <ul style="list-style-type: none"> • Published learning content for phase 1 • Phase 1 close out report |
| Completion of OLP and uploading of content from phase 1 Go live for phase 1 pilot Development of content: phase 2 | 20 Sep 2019 | <ul style="list-style-type: none"> • Completed OLP with phase 1 learning content uploaded • Progress report |
| Development of content: phase 2 | 20 Oct 2019 | <ul style="list-style-type: none"> • Progress report |
| Development of content: phase 2 | 20 Nov 2019 | <ul style="list-style-type: none"> • Progress report |
| AAC to perform quality assurance on phase 2 | Dec 2019 | <ul style="list-style-type: none"> • Completed draft content for phase 2 • Completed prototype assessments for phase 2 |
| Development of content: phase 2 – address quality | 31 Jan 2019 | <ul style="list-style-type: none"> • Published learning content for phase 2 including upload to OLP |

| Services | Indicative Due Date | Deliverable(s) |
|---|---------------------|---|
| assurance recommendations Upload approved content to OLP and go live to pilot audience | | <ul style="list-style-type: none"> • Phase 2 close out report |
| Pilot report and updating of learning content based on issues identified during the pilot | 30 April 2020 | <ul style="list-style-type: none"> • Pilot report (phase 1 and 2) • Updated content based on pilot outcomes (phase 1 and 2) • Changes to OLP based on pilot outcomes |

Funding and cost

33. The approved total budget for the project is GBP 360,000 inclusive of all
- a. consulting fees;
 - b. OLP development, hosting, support and license fees (for 24 months)
 - c. Travel or other expenses
34. No additional amounts above the final contracted budgets will be paid to the consultant(s) with respect to this project under any circumstances.

Instructions for Completing the Technical Proposal

Criteria

The Consultant should have as part of their team the following experience and expertise:

Learning content and assessment elements

| Technical Proposal Area | Weight |
|---|-------------|
| Extensive knowledge of public financial management, including the implementation of accrual-based IPSAS | 20% |
| Proven experience with the development of accountancy competency frameworks, curricula, syllabi, student material, and teaching material, drawing on an extensive understanding of the IES and input from key stakeholders. | 30% |
| Proven experience in developing online learning content. | 30% |
| Proven experience in developing assessment strategies and assessment questions which meet the requirements of PAOs | 10% |
| A track record of high-quality projects completed within scope, budget, and timeline giving rise to sustainable outcomes. | 10% |
| Total | 100% |

OLP

| Technical Proposal Area | Weight |
|---|-------------|
| Proven experience in establishing and working with online learning platforms. | 40% |
| Proven experience in developing or facilitating the development of online learning content | 30% |
| A track record of high-quality projects completed within scope, budget, and timeline giving rise to sustainable outcomes. | 30% |
| Total | 100% |

Submission Documentation for Technical Proposals

In order to demonstrate suitability to undertake the project:

1. Consultants should submit a Technical Proposal detailing how they meet each of the criteria listed above. Consultants should address each of the criteria individually, ensuring that each section is clearly numbered and labeled with the criteria heading. This should include examples of similar work performed to date. The Technical Proposal **should not exceed 10 pages (appendices are not permitted)** and use a text font with a point size of at least 10.
2. Consultants should include, **on a separate page**, 2 to 4 professional references who can speak

directly to their ability to meet the criteria above and their ability to successfully complete the project.

3. Consultants should complete and sign the declaration on page 22.
4. Consultants should submit a Financial Proposal as described on page 25 taking into consideration the total budget for the project.

Any proposal submitted that does not adhere to these guidelines will not be considered.

Declaration

To Whom It May Concern:

I, the undersigned, offer to provide consulting services in accordance with your Request for Proposals and our proposal.

I certify that the information in this proposal, including the résumé or CV currently or previously submitted, correctly describes myself, my qualifications, and my experience, and I am available to undertake the assignment if I am selected. I understand that any misstatement or misrepresentation described herein may lead to my disqualification or dismissal.

By submitting this proposal I authorize AFROSAI-E and IFAC to contact the references I have supplied.

I have read the IFAC and DFID principles and policies and confirm that I shall comply with them during this assignment.

I confirm that I will perform the service in compliance with the laws and regulations in the United States of America, United Kingdom and South Africa.

| | | |
|--------------------|-----------|----------------------|
| Name of Consultant | Signature | Date |
| | | <i>(dd/mmm/yyyy)</i> |

Basis of selection and scoring

Technical and Financial Proposal weight

| | |
|---|------------|
| Total score (quality & cost) | 100 |
| Technical Proposal weight | 80 |
| Financial Proposal weight | 20 |

Evaluation process

Each Proposal will first be evaluated for compliance to the requirements of this document and to confirm if the consultant meets the minimum requirements required to deliver the project component(s).

Each Proposal that passes the initial compliance checks will be given a technical score by the PEC, as outlined in *Basis of Selection and Scoring*.

As part of the evaluation process, AFROSAI-E will contact references and may, at its discretion, ask the Consultant for additional information that it deems necessary for the PEC to complete its evaluation. Any such requests from AFROSAI-E, and responses from the Consultant, will be conducted by email.

The PEC will open the Financial Proposals for each of the Consultants whose Technical Proposals were considered responsive to the RFP and ToR. The Financial Proposals of Consultants whose Technical Proposals were considered non-responsive to the RFP and ToR will not be opened.

The scoring of the financial proposals by the PEC will not be solely based on the total value of the proposal but also on the allocation of costs to each line item.

AFROSAI-E will notify the Consultants of the outcome of the selection process via email, provided they met the minimum requirements and guidelines of this document. Consultants whose submissions do not comply with the minimum requirements will not be notified. For the selected Consultant, contract negotiations are expected to begin immediately following completion of the selection process.

AFROSAI-E and the PEC reserve the right to accept or reject any Proposal, and to annul the RFP and reject all submissions at any time, without thereby incurring any liability to any Consultant.

Financial proposal

The following templates provide guidance on the format of the Financial Proposal. Please note that the Technical Proposal and Financial Proposal must be submitted in separate files, and each file must be clearly titled as per instructions under *Preparation and Submission of Proposal*.

Financial Proposal Cover Letter

Date:

To: Bruce Vivian
Senior Manager: Professionalisation
AFROSAI-E
bruce@afrosai-e.org.za

Dear Bruce,

We, the undersigned, are submitting our Financial Proposal in accordance with your Request for Proposal dated 23 April 2019. Our Technical Proposal is submitted in a separate file.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from contract negotiations, up to expiration of the validity period of the Proposal, i.e., 90 days from the submission deadline for the Proposal.

All amounts are in British Pounds Sterling (GBP).

We understand that AFROSAI-E is not bound to accept any Proposal we submit.

Yours sincerely,

Breakdown of Costs and Expected Timetable

Please include a table which illustrates:

1. The category of expenses expected to be incurred in completing the project, for example, travel cost, hotel cost, other costs, etc.
2. An estimate of man hours for the assignment.

The form of presentation is flexible, but should provide enough information to give a good picture of how the money will be spent in completing the project outlined in the ToR.

Preparation and submission of proposal

Preparation

Cost

The Consultant will be responsible for all costs associated with the preparation and submission of the Proposal. AFROSAI-E will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the process.

Language

The Proposal and all correspondence and documents exchanged by the Consultant and AFROSAI-E should be written in English. Supporting documents and printed literature may be in another language provided they are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Proposal, the English translation will govern.

Currency

Unless otherwise indicated, all monetary amounts in the Proposal should be indicated in British Pounds Sterling (GBP) using the rate of exchange appropriate for the date of the financial information submitted. Exchange rates should be determined using the buy rate on www.oanda.com. Any error in determining the exchange rate in the submission may be corrected by AFROSAI-E.

Submission

The Proposal (which should include two separate files – a Technical Proposal and a Financial Proposal) should be submitted electronically by the Consultant to Bruce Vivian, Senior Manager: Professionalisation, AFROSAI-E (bruce@afrosai-e.org.za).

The Technical Proposal and accompanying documentation must be submitted as a separate file to the Financial Proposal. The file containing the Financial Proposal should be clearly named *FINANCIAL PROPOSAL – OPEN ONLY FOLLOWING APPROVAL OF TECHNICAL PROPOSAL*.

Deadline

AFROSAI-E may, at its discretion, extend the deadline for the submission of Proposals, in which case all rights and obligations of AFROSAI-E and the Consultants subject to the previous deadline will thereafter be subject to the deadline as extended.

Validity

By submitting a Proposal, the Consultant confirms that the Proposal will remain valid for a period of 90 days from the submission deadline.

Clarification

Any request for clarification related to this RFP should be addressed to bruce@afrosai-e.org.za. Such requests must be received by AFROSAI-E no later than three (3) days prior to the deadline for submission of Proposals.

Any changes, clarifications, or additional guidance related to the RFP as a result of requests for clarification will also be communicated in writing via email to all RFP recipients. If you did not receive this RFP via a direct email, please monitor the AFROSAI-E website (www.afrosai-e.org.za) for any such information.

Confidentiality

Detailed information relating to the Proposals and their evaluation will not be disclosed by anyone involved in the evaluation, even after Contracts are awarded. After the deadline for submission of Proposals, any Consultant that wishes to contact AFROSAI-E on any matter related to the process (other than confidential matters as noted above) may do so only by email.

Appendix A

DFID's Anti-Corruption and Counter Fraud Strategy

DFID's Anti-Corruption and Counter Fraud strategy explains how DFID implements relevant UK legislation and the UK Anti-Corruption Plan. The strategy sits above two separate but related work-streams in DFID: Tackling Corruption in Partner Countries (anti-corruption) and Protecting our Resources (counter fraud).

DFID has a zero tolerance approach to fraud: it does everything within its powers to prevent, detect and, if found, respond robustly. All suspicions of fraud must be reported and DFID will thoroughly investigate all incidences. DFID expects all contractors and partners to act with complete honesty and integrity in all dealings with DFID and Aid recipients.

Contractors and employees of partner agencies must report any suspicions or knowledge of fraud or corruption activities against DFID and its funds. Concerns should be reported to Rajesh Kishan who is the DFID Senior Responsible Officer for the DFID funded programme (telephone: +44 (0) 203 1155 or r-kishan@dfid.gov.uk) or Lindsay Gilchrist who is the programme manager (telephone: +44 (0) 1355 843116 or by email at: l-gilchrist@dfid.gov.uk) or Scott Caldwell, Group Lead for Public Finance and Social Protection Group) (Scott Caldwell at S-Caldwell@dfid.gov.uk) or direct to DFID's Counter Fraud and Whistleblowing Unit (telephone: +44 (0) 1355 843466 or +44 (0) 1355 843747; or by email at: fraud@dfid.gov.uk).

Relevant UK legislation

Fraud

The Fraud Act 2006 details the legal definitions of fraud. DFID defines fraud as “an intentional act of dishonesty by one or more individuals, internal or external to DFID, with the intent of making gain for themselves or anyone else, or inflicting a loss (or risk of loss) on another, that results in the loss or misuse of DFID funds and resources.”

Corruption

Corruption is the offering or acceptance of inducements designed to influence official action or decision making. These inducements can take many forms including cash, holidays, event tickets, meals etc. The Bribery Act 2010 relates to UK citizens and organizations. What could be considered as an offence includes offering a bribe, accepting a bribe, and a corporate offence of failure to prevent bribery. Where organizations have adequate procedures in place to prevent bribery this can be used as a defense.

Theft

The Theft Act 1968 details the legal definition of theft. DFID defines theft as taking without consent and with the intention of not returning any property belonging to DFID or which has been entrusted to it including cash, equipment, vehicles, data etc.

Theft does not necessarily require fraud to be committed. Theft can also include the taking of property belonging to our staff while on DFID property.

Money Laundering

Money laundering is the process of changing the proceeds of crime so that they appear to come from a legitimate source. Money laundering can arise from small profits and savings from relatively minor crimes, such as regulatory breaches, minor tax evasion or benefit fraud. A deliberate attempt to obscure the ownership of illegitimate funds is not necessary.

The Proceeds of Crime Act 2002 details the broader legal definition of money laundering offences and includes passive possession of criminal property as money laundering. The Money Laundering Regulations 2007 provide further background information. While these relate primarily to the Financial Services sector, the principles apply to DFID's work.

Financial malpractice/irregularity

This refers to any actions that represent a deliberate serious breach of accounting principles, financial regulations or any of DFID's finance governance arrangements. They do not have to result in personal gain.

Appendix B – Curriculum module descriptions and purpose

The module descriptions and purpose are subject to change. The information is provided for the sole purpose of allowing prospective consultants to estimate the scope of the learning materials.

| Module name | Description and purpose |
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| Legislation | <p>The objective of this module is to provide an introduction to the legal and organisational underpinnings of accountancy, and an understanding of statute law & other legal provisions impacting on the accounting/ finance function. This includes the legal, business and organisational contexts and oversight bodies in which accounting and auditing are practised, as well as the main provisions of key legislation as it affects the work of accountants and auditors.</p> <p>On completion of this module, candidates will have a general understanding of the legal and organisational context of accountancy in the private and public sector, are capable of identifying the relevant key legislation as applicable to different entities / institutional structures, and the impact of legislation on the finance function within an entity.</p> <p><i>Note that this module will be primarily filled by local content, but the consultant will be required to provide a structure and guidance for the incorporation of the local content.</i></p> |
| Public Financial Management and Governance | <p>The objective of this module is to provide an understanding of public finance management from a legal, organisational and procedural perspective, and internal controls as governance tool to meet organisational objectives. This includes public sector legislation, structures and functions, procurement and supply chain management, the structure and functions of the public sector, organisational financial management and related procedures and controls.</p> <p>On completion of this module, candidates will have a detailed understanding of public finance management structures and legislation, how to apply public finance management within an organisation, and are capable to utilise internal controls for governance purposes.</p> |
| Economics | <p>The objective of this module is to provide an understanding of the basic principles of economics and their implications for the environment within which entities operate in. This includes microeconomics and macroeconomics, fiscal policy, monetary policy and trade policy, and addresses both the private and public sector environments.</p> <p>On completion of this module, candidates will have a general understanding of microeconomics and macroeconomics and are capable to explain the implications thereof for both the private and public sector environments.</p> |
| Introduction to accounting | <p>The objective of this module is to provide an understanding of the roles and responsibilities of accountants, the uses of accountancy information in entities, and the difference between accounting in the public and private sectors. This includes the structure, responsibilities and functions of the accountancy profession, the role and impact of accounting standards, the processes to promulgate such standards, the role of accounting in organisational management, control and compliance, how accounting</p> |

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| | <p>information is used to support the productive activities of an entity, and the uses of financial information in the commercial and government sectors.</p> <p>On completion of this module, candidates will have a basic understanding of the milieu in which accounting is practiced and regulated, and the main uses of financial information for the different stakeholders involved.</p> |
| Financial accounting | <p>The objective of this module is to provide an understanding of the basic accounting concepts and principles, financial record keeping, recording of basic transactions and the financial reporting thereof. This includes knowledge of the fundamental principles of double-entry bookkeeping, the main accounting concepts, cash and accrual approaches to accounting, main types of income and expenses, financial record keeping methods and documentation, primary financial records, adjustments, reconciliations, trial balances and financial statements.</p> <p>On completion of this module, candidates will have a basic understanding of the main accounting concepts and of financial record keeping, are able to record and maintain basic financial records, and are able to produce simple financial statements.</p> |
| IPSAS Financial reporting | <p>The objective of this module is to provide a detailed practical understanding of the main accounting principles and theories, together with a working knowledge of the principle financial reporting standards in order to prepare and present compliant financial reports and statements. This includes the principal reporting standards for the public sector, preparation of narrative and analytical statements accompanying published financial information, presentation of final accounts of public sector entities and cash flow statements compliant with applicable reporting standards.</p> <p>On completion of this module, candidates will have an in depth understanding of the fundamental accounting principles and concepts, and are able to produce financial reports and statements compliant with the relevant principal reporting standards.</p> |
| IFRS Financial reporting | <p>The objective of this module is to provide a detailed practical understanding of the main accounting principles and theories, together with a working knowledge of the principle financial reporting standards in order to prepare and present compliant financial reports and statements. This includes the principal reporting standards for both private and public sector (where IFRS is applied to public sector entities), preparation of narrative and analytical statements accompanying published financial information, presentation of final accounts of public sector and private sector entities, and cash flow statements compliant with applicable reporting standards.</p> <p>On completion of this module, candidates will have an in depth understanding of the fundamental accounting principles and concepts, and are able to produce financial reports and statements compliant with the relevant principal reporting standards.</p> |
| Financial management | <p>The objective of this module is to provide an introduction to costing and budgets, basic financial ratio analysis and expenditure monitoring against budget. This includes an understanding of the main types of costs, recording of costing data, preparing and presenting simple costing information, basic financial ratios and interpretation thereof, budget monitoring and variance analysis.</p> <p>On completion of this module, candidates will have a basic understanding of costing, ratio analysis and budget monitoring.</p> |

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| Performance management | <p>The objective of this module to provide an introduction to the principles and processes of performance management in the public sector. This includes an understanding of long and medium term planning, annual planning, developing useful indicators, the meaning and use of inputs, processes, outputs, outcomes and impact, in-year monitoring including performance management systems, performance reporting and performance-based budgeting.</p> <p>On completion of this module, candidates will have a basic understanding of good practices in performance management from planning to reporting.</p> |
| Introduction to auditing | <p>The objective of this module is to provide an understanding of the roles and responsibilities of auditors, the legal framework and principles of auditing, the different types of auditing and the difference between auditing in the public and private sectors. This includes the role of auditing in financial management of an entity, the structure, responsibilities and functions of the auditing profession, the role and impact of auditing standards, the legal and organisational contexts in which auditing is practiced, audit independence and accountability and the difference between internal and external audit.</p> <p>On completion of this module, candidates will have a basic understanding of the milieu in which auditing is practiced and regulated, main auditing principles and the different roles of auditing in practice.</p> |
| Public sector auditing | <p>The objective of this module is to provide a detailed practical understanding of the International Standards of Supreme Audit Institutions (ISSAIs) with a focus on compliance auditing, financial auditing and performance auditing. This includes an understanding of the Founding Principles, Prerequisites for the functioning of SAIs, Fundamental auditing principles and Auditing guidelines (as described on www.issai.org). For the latter two, a detailed practical understanding will be provided so the learner can apply the applicable auditing standards throughout the audit process for each of the three audit types (compliance, financial and performance). For financial audit, this includes understanding the International Standards of Auditing (ISAs).</p> <p>On completion of this model, candidates will be able to perform and document audit procedures at the level of a senior auditor in accordance with the ISSAIs.</p> |
| Introduction to taxation | <p>The objective of this module is to provide an introduction to taxation as a concept, the different types of taxes, the national governance and welfare impact of taxation, the legal bases for taxes and tax collection, other sources of government revenue, and the role of the accountancy profession and bookkeeping in the taxation field.</p> <p>This module lays the theoretical and practical foundation for concepts and principles covered in the intermediate and advanced levels, and includes advantages and drawbacks of taxation, the link between statutory levying of taxes and public accountability and governance, the treatment of taxation in the prime records and bookkeeping procedures of an entity, and how to incorporate the sums due in any trial balance and elementary financial statement for an entity.</p> <p>On completion of this module, candidates will have a basic understanding of the main concept and principles of taxation, the milieu in which taxation is levied and governed, and are capable to account for taxation in the prime records of an entity up to financial statement level.</p> |
| ICT systems | <p>The objective of this module is to provide an understanding of the main components of ICT systems, systems design principles, control systems, computer security, communication through ICT systems, and a basic level of</p> |

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| | <p>computer software proficiency. This includes the main types of ICT systems used in business and public sector entities, the legislative framework governing the use of information, the financial information to which ICT is generally applied and its impact on control procedures, threats and mitigation thereof when using of ICT systems, the role of ICT systems in effective communication, and basic computer software packages used.</p> <p>On completion of this module, candidates will have a basic understanding of ICT systems and its uses, the effect on controls and communication, and are capable to use basic software packages used in the office environment.</p> |
| Communication | <p>The objective of this module is to provide an understanding of the importance of communication with stakeholders, its role in effecting good governance and basic skills to facilitate written and verbal communication. This entails effective communication with internal and external stakeholders, basic report writing skills and basic presentation skills. This module will prepare candidates for the world of work where interpersonal relationships form the foundation of the public sector.</p> <p>On completion of this module, candidates will have a basic understanding of the importance of communicating with stakeholders and of what to communicate, and are able to demonstrate basic communication skills in written and verbal format.</p> <p><i>Note that ICT knowledge and application is expected to be integrated into all other modules where applicable.</i></p> |
| Ethics | <p>The objective of this module is to provide a solid understanding of how to function within a framework of professional ethics and values, an introduction to the relevant international and local codes of professional conduct, and to understand the principles of accountability and responsibility. This includes knowledge of the main aspects of such a framework and related principles, and how to apply it under all circumstances.</p> <p>On completion of this module, candidates will have a thorough understanding of the main aspects of a framework of professional ethics and values and of its related principles, and are capable to demonstrate how to apply it.</p> <p><i>Note that the application ethic codes and principles is expected to be integrated throughout the other modules.</i></p> |

Appendix C – Summary of Terms of Reference

This appendix is a supplement to assist consultants in understanding the requirements of the Terms of Reference. If there is any doubt, the Terms of Reference will take precedence over this table.

| Objective | Deliverable | Principles | Scope of Work |
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| LEARNING CONTENT AND ASSESSMENT ELEMENTS | | | |
| <p>Produce learning content, in the form of learning materials which can be delivered through online learning, classroom or self-study modalities to allow PAOs and governments to be responsive to their local context, taking account of the geographic location of learners, internet availability and access to resources and facilities.</p> | <p>The consultant will develop generic learning content in accordance with the accelerated learning curriculum. The learning content must allow for delivery through online learning, classroom or self-study.</p> <p>The consultant will develop an assessment strategy and prototype assessments.</p> | <p>All learning content must be developed in alignment to the API Competency Framework, the API Curriculum for Accelerated Learning and, wherever possible, the International Education Standards.</p> <p>All learning content must conform, where applicable, to the relevant international standards, including those developed by inter alia: the International Public Sector Accounting Standards Board, the International Ethics Standards Board for Accountants, the International Auditing and Assurance Standards Board and the International Organisation of Supreme Audit Institutions (INTOSAI).</p> <p>For topics where there are not specific international standards, content should be based on international good practice, with particular consideration to guidance from IFAC, INTOSAI, the International Monetary Fund and the</p> | <p>The consultant will prepare generic learning content for the following modules (refer to Appendix B for the individual module descriptions and learning objectives):</p> <ol style="list-style-type: none"> a. Legislation b. Public Finance Management and governance c. Economics d. Introduction to accounting e. Financial accounting f. IPSAS Financial reporting g. IFRS Financial reporting h. Financial management i. Performance management j. Introduction to auditing k. Public sector auditing l. Introduction to taxation m. ICT systems n. Communication o. Ethics <p>The learning content will be developed in two phases, as described in the project timeline.</p> |

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| | | <p>World Bank. Reference should also be made to internationally recognised assessment tools such as the Public Expenditure and Financial Accountability (PEFA) tool and the SAI Performance Management Framework (SAI PMF).</p> <p>All learning content must be:</p> <ol style="list-style-type: none"> a. of a generic nature, that is, it should be of relevance to all African countries; b. prepared with a distinctly public sector perspective. The content must be innovative in the extent to which it incorporates public financial management and the public sector context. c. developed in a manner appropriate to the learning needs of experienced, senior government officials. d. structured in a manner that makes it simple for a PAO to add accompanying local content to the generic content without reducing the standard of the learning materials. e. developed in a format that is easy to update and maintain. | <p>The consultant will develop an assessment strategy. The strategy should describe a robust, scalable assessment method(s) considering the nature of the learning content, target audience, the objectives of the API and the expectations of PAOs.</p> <p>The consultant will develop prototype assessments in line with the assessment strategy for all modules.</p> |
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| Objective | Deliverable | Principles | Scope of Work |
|---|--|--|---|
| ONLINE LEARNING PLATFORM | | | |
| <p>Establish an OLP for delivery of the learning materials.</p> | <p>The consultant will establish an OLP for the delivery of the online learning materials. The consultant may consider a learner management system (e.g. Moodle, Blackboard), massive open online course platform (e.g. EDx, Coursera) or an alternative solution.</p> | <p>The following principles must be adhered to when establishing the OLP under this project:</p> <ol style="list-style-type: none"> a. The OLP must be both functional and scalable to any national context. b. Any development costs, hosting costs and license fees for the OLP must be covered in the overall contract amount, such that the OLP can operate for a minimum of 24 months. c. The OLP must allow for the collection of fees from individual learners. d. The OLP should be flexible enough to be used as a basis for country-specific versions. <p>Detailed specifications will be agreed with the consultant following approval of the OLP concept paper (see project timeline).</p> | <p>The consultant will develop an OLP concept paper which will outline the system that the consultant will establish for delivery of the online learning materials.</p> <p>After approval of the OLP concept paper by the AAC, the consultant will perform all tasks necessary to establish the OLP in accordance with the concept paper. This will include the uploading of learning content and assessments as they become available.</p> <p>The consultant will conduct training with persons identified by AFROSAI-E to empower them to manage the system independently.</p> <p>The consultant will provide technical support for the OLP for a period of no less than 24 months from the time the OLP is live.</p> |