

Request for Proposals from Independent Consultants

Project	Development and implementation of the second phase of an online, post-qualification specialisation learning programme in public financial management targeting qualified professional accountants and auditors for the African Professionalisation Initiative (API)
Issued by	African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) on behalf of the API
Issued on	21 October 2021
Deadline for submission	19 November 2021

Letter of Invitation

Pretoria, South Africa, 21 October 2021

AFROSAI-E Project on behalf of the African Professionalisation Initiative (API):

Development of the second phase of an online, post-qualification specialisation learning programme in public financial management (PFM) targeting qualified professional accountants and auditors

To Whom It May Concern:

AFROSAI-E is a partner of the API. The API's mission is to grow the capacity of accountancy professionals in the African public sector for enhanced service delivery. The API's latest Strategy Plan is available [here](#).

Over the past two years, the API commenced the development of its learning programmes. These learning programmes are designed to support the API's capacity building approach. This approach identifies three target audiences who each have their own learning needs:

- **Incumbents:** senior officials serving in PFM roles but who don't have a professional accountancy background
- **Accounting and auditing professionals** who have an interest in accepting a role within the public sector but lack exposure to this environment
- **Students:** aspiring professionals who have an interest in pursuing a career in public sector accountancy

This project relates to the **accounting and auditing professionals**. The first phase of the learning programme for this target audience is nearing completion. AFROSAI-E is procuring the services of suitable consultants (a consulting firm or team of independent experts) to develop the second phase of content in line with the approved curriculum (see summary in Appendix A) and to implement the learning materials into the API's existing Moodle-based learning platform.

At this time, AFROSAI-E is requesting proposals for this project, as detailed in the section "Terms of Reference."

INSTRUCTIONS FOR SUBMISSION AND ACCESS TO ADDITIONAL RESOURCES

Interested consultants are required to submit their application by 5:00 PM South African Time on 19 November 2021. Late submissions will not be accepted. Applications must be submitted by email to Neo Hlatshwayo at neo@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 11. Submissions must not exceed the specified length. Any submissions that do not comply with the instructions will not be considered.

Interested consultants are encouraged to send a short expression of interest via email to Neo Hlatshwayo at least ten working days before the deadline to confirm their intentions to submit an application. This will allow the consultant to be provided with access to a sample course and the full specialisation curriculum. The only details that will be required for this purpose is the name of the consultant and a short explanation of why they are considering submitting a proposal for the project.

Definitions, Key Terminology and Acronyms

AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
API	African Professionalisation Initiative, being the collaboration between AFROSAI-E, CREFIAF, 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
IFAC	International Federation of Accountants
Learning content	Materials which will be produced under this project targeting qualified professional accountants and auditors. The learning content will be developed in the API's required structure and format and will include problem-based online learning content, downloadable notes, required and recommended reading, practice assessments and final assessments.
OLP	Online Learning Platform. The OLP is an existing Moodle-based platform. All content will need to be implemented in the OLP.
PAO	Professional Accountancy Organization
PEC	Proposal Evaluation Committee, a panel which will be established by AFROSAI-E and its API partners to evaluate the submissions.
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

Terms of Reference

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

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 are usually delivered and assessed in a private sector context, and therefore do not adequately address the unique complexities of practicing accountancy in the public sector. Consequently, most accountancy professionals 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 qualified accountancy professionals. This generic learning content (referred to hereafter as "the Specialisation Programme") will cover the unique aspects of working as an accountant or auditor in the public sector. It will be offered to PAOs to enable them to enhance the skills and knowledge of professional accountants and auditors working in or with the public sector.
3. API learning programmes follow a building block approach. Generic content, such as that developed under this project, can be supplemented by local content which provides the learner with a country-specific perspective.
4. The Specialisation Programme (phase one and phase two, with this project related to phase two) is designed to be used by PAOs to award a post-qualification specialisation to their qualified members who successfully complete the programme
5. The Specialisation Programme will include problem-based online learning content, downloadable notes, practice assessments and final assessments. The content will need to be developed using the same structure and format as the API's extant learning programmes. Interested consultants will be provided with access to a sample course as an example of this structure and format.
6. A competency framework and specialisation curriculum which have been developed by the API, will be used as the foundation for the generic learning content. An overview of the curriculum is available in Appendix A, but a detailed version will be provided to interested consultants.

Project objectives

7. The consultant will develop the generic learning content in accordance with the API's required structure and format. The consultant will also be required to implement the content into the OLP. This will require the consultant to have team members capable of HTML and JavaScript programming in the context of the Moodle platform.
8. Consultants will only be considered if their proposed team clearly has the skills and experience to develop all required modules and to implement the content into the Moodle platform. It will not be possible to meet the minimum requirements for this project as an individual (see section on quality assurance below).

Principles

9. 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 Specialisation Curriculum (refer to summary in Appendix A. A full version is available on request as explained on page 3).
 - 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 (translation to other languages is planned for the future but will not form part of this project);
 - 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

qualified accountancy professionals working in the public sector.

- 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.

Reporting arrangements

- 10. The consultant will work closely with the API's Academic Advisory Committee (AAC) and a designated person at the AFROSAI-E secretariat.
- 11. The consultant will report periodically to the AAC through the AFROSAI-E secretariat.

Quality assurance

- 12. The consultant is responsible for ensuring the quality of all project deliverables.
- 13. The consultant is expected to include an internal quality review process for all project deliverables. This review should include consideration of both technical and pedagogical expectations.
- 14. The AAC will provide an independent quality assurance function for the project.
- 15. 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

- 16. The project will be monitored and evaluated according to the governance processes established by AFROSAI-E.

Intellectual property

- 17. All rights of ownership and use for the intellectual property produced under this project will be held solely by AFROSAI-E for the benefit of the API. It is incumbent on the consultant to ensure that all content produced is original and does not infringe on the copyright of any other party.

Scope of work and deliverables

18. The following paragraphs will outline the scope of the work and the deliverables for the project.
19. The consultant will prepare generic learning content for the following modules (refer to Appendix A for a description of each module):
 - a. Public sector context (only unit 5: Working in the public sector)
 - b. Resource mobilisation
 - c. Performance management in the public sector
 - d. Strategic management in the public sector
20. Core learning content will use a problem-based learning approach. It will all be in the form of text-based learning (no video or audio). A downloadable replica of the online content is required, though this is not required to include the interactive functionality of the online version.
21. Required and recommended reading references should be included wherever possible, provided such references are publicly available or the necessary copyright permissions can be obtained.
22. Assessments will all be in the form of computer-marked, objective testing.
23. Practice assessments will include learner feedback for right or wrong answers
24. Final assessments will not include learner feedback, but authors should provide a short explanation for why an answer is correct. Final assessments will be developed as question banks.
25. Assessment questions will take the form of multiple choice, multiple select, matching, worksheet or other question types as best suited to the competency being assessed.
26. Assessment questions will include both short questions and scenario questions. A short question is a single standalone question that addresses a single competency. A scenario question begins with a case study or scenario, followed by four to five individual questions which assess the learner's ability apply concepts learnt to the case study or scenario. A scenario question can assess one or more competencies.
27. The below table provides an indication of the average number of questions required per unit, based on the number of competencies assigned to each unit.

Number of competencies in a unit	Practice assessments		Final assessments (question bank)	
	Short questions	Scenario questions	Short questions	Scenario questions
1	3	1	4	2
2	3	2	4	4
3	4	2	6	4

4	6	3	8	5
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28. The consultant(s) will pilot the completed modules with a group of learners identified by AFROSAI-E. The consultant will be required to make changes to the learning content based on the outcomes of the pilot.

Project timeline

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

Services	Indicative Due Date	Deliverable(s)
Contracting with the consultant	24 January 2022	None
Inception report to confirm understanding of project deliverables	31 January 2022	<ul style="list-style-type: none"> Inception report
Kick-off meetings for all modules held between consultant and API subject matter experts (SMEs)	28 February 2022	<ul style="list-style-type: none"> Progress report
First draft of all modules completed	31 May 2022	<ul style="list-style-type: none"> Completed draft content
Review by API SMEs	8 July 2022	None
Updating of content based on SME inputs	29 July 2022	<ul style="list-style-type: none"> Revised draft content
Final review by API secretariat	3 September 2022	None
Implementation of learning into OLP	18 November 2022	<ul style="list-style-type: none"> Live content ready for pilot
Piloting of modules	28 February 2023	<ul style="list-style-type: none"> Pilot report
Revision of content based on pilot feedback	24 March 2023	<ul style="list-style-type: none"> Final live content ready for sign off

Services	Indicative Due Date	Deliverable(s)
Final approval of specialisation programme by AAC	14 April 2023	

Funding and cost

30. The approved total budget for the project is ZAR 1,650,000 inclusive of all
- a. consulting fees; and
 - b. travel or other expenses.
31. 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:

Technical Proposal Area	Weight
Extensive knowledge of the public sector context, resource mobilisation, performance management and strategic management in the public sector (as described in the curriculum)	30%
Proven experience with the development of accountancy competency frameworks, curricula, syllabi, student material, and teaching material, drawing on an extensive understanding of the International Education Standards and input from key stakeholders.	20%
Proven experience in developing online learning content and implementing the content into a Moodle platform (including capabilities in HTML and JavaScript programming).	30%
Proven experience in developing 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%

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 labelled 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 12.
4. Consultants should include a paragraph explaining how they will offer value for money on this project. This will be an important consideration for the PEC because the project is donor funded.
5. Consultants should submit a Financial Proposal as described on page 15 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 correctly describes our proposed project team, their qualifications, and experience, and we are available to undertake the assignment if we are selected. I understand that any misstatement or misrepresentation described herein may lead to our disqualification or dismissal.

By submitting this proposal, I authorise AFROSAI-E to contact the references I have supplied.

I confirm that I will perform the service in compliance with the laws and regulations in South Africa.

I confirm that I will not make any attempt to contact members of the Proposal Evaluation Committee or to unduly influence its decision in any way.

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

A qualitative evaluation of the value for money offered by the proposal will also be considered in the final decision of the PEC.

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. The PEC will make a final qualitative assessment of the value for money offered by the proposal.

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: Neo Hlatshwayo
Manager: Professionalisation
AFROSAI-E
neo@afrosai-e.org.za

Dear Neo

We, the undersigned, are submitting our Financial Proposal in accordance with your Request for Proposal dated _____. 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 South African Rands (ZAR).

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. An estimate of people hours and hourly rates for the assignment.
2. Other expenses expected to be incurred in completing the project, for example, travel cost, hotel cost, other costs, etc. (it is considered unlikely that any travel will be required to complete this project)

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 South African Rands (ZAR).

Submission

The Proposal (which should include two separate files – a Technical Proposal and a Financial Proposal) should be submitted electronically by the Consultant to Neo Hlatshwayo, Manager: Professionalisation, AFROSAI-E (neo@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 neo@afrosai-e.org.za who is not a member of the PEC. 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 – Curriculum module descriptions and purpose

Module name	Description and purpose
The Public Sector Context	<p>For this phase of the project, only one unit needs to be developed to supplement existing units. The unit is titled “Working in the public sector” and is intended to provide the learner with practical insight into what it takes to be effective in the public sector content. Topics will include: Defining the ideal public servant; Navigating the machinery of government; and Avoiding common pitfalls.</p> <p>The unit is expected to be non-technical and practical, and will develop behavioural competence.</p> <p>Number of units: 1 Number of competencies: 1</p>
Resource mobilisation	<p>The module will provide learners with a strong knowledge of issues in domestic resource mobilisation and external resource mobilisation. It will help learners to understand the advantages and disadvantages of different revenue sources (tax and non-tax sources) and tools and strategies to maximise domestic and external resource mobilisation. It will deal specifically with ethical issues to be considered in raising revenue in the public sector.</p> <p>On completing the module, the learner will be in a position to analyse and advise on resource mobilisation strategies in the context of various public sector organisations (not necessarily the country's tax administrator).</p> <p><i>Preconditions for the learner: Learners are expected to have an intermediate level of taxation competence as described in IES2 competence area (d) "Taxation". This prior knowledge would be predominately from the tax payer's perspective.</i></p> <p>Number of units: 3 Number of competencies: 8 (unit 1 = 4; unit 2 = 2; unit 3 = 2)</p>
Performance management	<p>The objective of this module is 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 input, 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> <p>Number of units: 2 Number of competencies: 2 (unit 1 = 1; unit 2 = 1)</p> <p>For this module, consultants will leverage off of the API's existing performance management module from its Accelerated Learning Programme which targets incumbents in the public sector. Consultants will be expected to build on to this module to make it suitable for professional accountants.</p>

Strategic management in the public sector	<p>The objective of this module is to prepare professional accountants and auditors for management and leadership roles in the public sector. It builds on all practical experience and content covered to this point, integrating such learning into the topics of strategic planning, leadership, change management and decision making.</p> <p>On completion of this module, learners will be able to integrate and apply organisation level strategic management in public financial management.</p> <p>Number of units: 4 Number of competencies: 5 (unit 1 = 1; unit 2 = 1; unit 3 = 2; unit 4 = 1)</p>
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