Request for Proposals from Independent Consultants

Project   Development of the first phase of a students' learning programme in public financial management targeting aspiring 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 African Professionalisation Initiative (API)

Issued on   14 October 2022

Deadline for submission   18 November 2022

Letter of Invitation

Pretoria, South Africa, 14 October 2022

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

Development of the first phase of a students' learning programme in public financial management (PFM) targeting aspiring 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 three 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 learning needs of **students**. AFROSAI-E is procuring the services of suitable consultants (a consulting firm or team of independent experts) to develop the first phase of learning resources that will form the basis of the student learning content in line with the competency framework (see summary in Appendix A).

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 18 November 2022. Late submissions will not be accepted. Applications must be submitted by email to Neo Hlatshwayo at <u>neo@professionalisation.africa</u> .

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 10. 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 a copy of the detailed curricula of the existing learning programmes for purpose of creating a learning programme that is cognate with the existing learning programmes. 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
IPD	Learning and development through which aspiring professional accountants first develop professional competence leading to performing a role as a professional accounting.
Learning resources	Materials which will be produced under this project targeting aspiring professional accountants and auditors. The learning content will be developed in line with the API's required structure and format and address the learning needs of the target group.
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 resources that target aspiring accountancy professionals. This generic learning content (referred to hereafter as "the Students Learning 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 prepare aspiring accountancy professionals with the skills and knowledge required 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 Students Learning Programme (phase one and phase two, with this specific project relating to phase one) is designed to be used by PAOs as part of initial professional development (IPD) for aspiring professional members, to award those who successfully complete the programme a relevant professional designation or qualification.

5. The Students Learning Programme (currently phase 1) will include a detailed curriculum and related resources as specified in **Appendix A**. The content will need to be developed to enable reasonable congruence/ compatibility with the API's extant learning programmes, particularly the Specialisation Programme. Interested consultants will be provided with the detailed curricula of the two existing programmes as an example of the API expected curricula coverage, possible format and areas of intersection.

6. A competency framework developed by the API, will be used as the foundation for all the generic learning resources. The API competency framework may be viewed on the API website as follows: here .

Project objectives

7. The consultant will develop the generic learning resources in accordance with the API's required structure and format.

8. Consultants will only be considered if their proposed team clearly has the skills and experience to develop all components of the learning resources specified as part of phase 1. It will not be possible to meet the minimum requirements for this project as an individual (see section on quality assurance below).

9. Appointment for phase 1 of the development of the students' learning resources does not mean that the consultant will automatically be allocated the development work for phase 2. However, without any obligation to any service provider, AFROSAI-E reserves the right to decide if a direct award should be made to a preferred service provider, based on the satisfactory completion of the phase 1 of the project, as well as pricing and qualitative factor considerations.

Principles

10. The following principles must be adhered to throughout the development of the learning resources.

    a. All learning content must be developed in alignment to the API Competency Framework and the required learning resource components as detailed in **Appendix A**.

    b. All learning resources 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, the International Accounting Standards Board, the International Sustainability Standards Board and the International Organisation of Supreme Audit Institutions (INTOSAI).

    c. For topics where there are no specific international standards, resources 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 resources 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 aspiring accountancy professionals aiming to work in the public sector.

iv. structured in a manner that makes it simple for a PAO to add accompanying local content to the generic resources without reducing the standard of the learning materials.

v. Developed in a format that is easy to update and maintain.

Reporting arrangements

11. The consultant will work closely with the API's Academic Advisory Committee (AAC) and a designated person at the API secretariat.

12. The consultant will report periodically to the AAC through the API secretariat.

Quality assurance

13. The consultant is responsible for ensuring the quality of all project deliverables.

14. 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.

15. The AAC will provide an independent quality assurance function for the project.

16. 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

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

Intellectual property

18. 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

19. The following paragraphs will outline the scope of the work and the deliverables for the project.

   a. The consultant will prepare generic learning resources in line with **Appendix A**.

   b. Required and recommended reading references should be included wherever possible, provided such references are publicly available or the necessary copyright permissions can be obtained.

   c. The practical experience recommendation must be practicable and refer to a typical public sector environment.

   d. The consultant(s) will validate the completed resources with the AAC and other stakeholders. The consultant will be required to make changes to the resources based on the outcomes of the feedback.

Project timeline

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

Services	Indicative Due Date	Deliverable(s)
Contracting with the consultant	Tbc	• None
Inception report to confirm understanding of project ToR and deliverables	+1 week	• Inception report
Kick-off meeting for the scoping exercise	+3 weeks	• None
Scoping exercise by the Consultant	+ 1 month	• Scoping report
Approval of scoping reporting by AAC	+ 2 weeks	• None
Kick-off meeting for the development of phase 1 student learning programme resources	+ 2 weeks	• None

Services	Indicative Due Date	Deliverable(s)
Development of student learning programme resources • Detailed Curriculum • Detailed Articulation Matrix • Detailed Generic Training Plan	+ 2 months	• First draft of the completed documents/ resources
Detailed review of the documents by AAC members	+ 1 month	• None
Amendments of documents based on feedback	+1 month	• Revised draft of the completed documents/ resources
Review of amended documents by API secretariat	+ 2 weeks	• None
Final documents for approval	+ 2 weeks	• Final approved Phase 1 student resources by AAC

Funding and cost

21. The approved total budget for the project is ZAR 1,500,000 inclusive of all

    a. consulting fees;
    b. travel or other expenses; and
    c. all taxes.

22. 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 and experience in the professional development of accountancy professionals (both qualified and aspiring), initial professional development (IPD), in line with International Education Standards (IES) and Professional Accountancy Organisations (PAO) requirements.	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 (IES) and input from key stakeholders. This includes learning assessment design and development for evaluating the learners.	30%
Extensive knowledge and experience with the public sector environment, public financial management, and institutions that operate in this context	30%
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 11.

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 Proposal Evaluation Committee (PEC) because the project is donor funded.

5. Consultants should submit a Financial Proposal as described on page 14 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
		(dd/mm/yyyy)

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.

Shortlisted consultants may be required to present or demonstrate their proposal to the PEC. AFROSAI-E will notify the Consultant if this required during the proposal evaluation stage.

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, with or without reasons, 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
        Technical Director: African Professionalisation Initiative
        AFROSAI-E (host of the API)
        neo@professionalisation.africa

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.

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, Technical Director: African Professionalisation Initiative, AFROSAI-E (neo@proessionalisation.africa).

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@professionalisation.africa who is not a member of the PEC. Such requests must be received by AFROSAI-E and the API no later than seven (7) 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 and the API websites (www.afrosai-e.org.za / www.professionalisation.africa) 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 – Learning Resources

Learning resource components descriptions and purpose

Learning resource	Description and purpose

Scoping	A scoping exercise will need to be undertaken by the Consultants, that considers the following matters, as a minimum:
	
	   o Benchmarking the programme to be developed against other, similar and well-regarded comparable programmes- particularly in relation to IPD, as well as the public sector.
	
	   o An innovative approach to IPD, that achieves the intended objectives in a resource constrained environment while addressing need for future ready public sector professional accountants.
	
	   o Rooted in acceptable and innovative pedagogy and suited for Africa's context and needs.
	
	   o Rooted in the International Education Standards (IESs), as issued by IFAC, as well the API Competency Framework.
	
	   o Considers other programmes of the API that have already been developed- particularly the Specialisation and Incumbents Learning Programme and presents a logical link to the same.
	
	The purpose of this exercise is to have a logical and documented consideration of:
	
	• The competencies to be included as part of the Students Learning Programme- with specific emphasis on the ***educational elements*** (including determination of the levels i.e., '*basic*', '*intermediate*' and '*advanced*').
	
	• The competencies to be included as part of the Students Learning Programme- with specific emphasis on the ***practical experience elements*** (including determination of the levels).

Curriculum	• Develop a detailed curriculum for the Students' Learning Programme based on the scoped competencies, including the expected learning outcomes that would be covered by the learning programme. • The curriculum should also indicate the relative weighting of the different learning outcomes, so to enable appropriate focus at development stage (phase 2). • It should also clearly articulate how the envisaged content would be integrated into an existing accountancy qualification's learning programme (including university curricula where applicable). The curriculum should also indicate implementable suggestions on how learning content that is to be developed may be delivered (means of delivery, i.e., online learning/ textbook/ case studies,

	etc.), including different methods of delivery that may be employed, and at what point.
Articulation Matrix	The compiled curriculum must be accompanied by an articulation matrix that clearly indicates how the envisaged content that will be developed through using the curriculum will provide aspiring accountants and auditors with access to the programme. This articulation matrix must give consideration to different entry levels of experience and educational qualifications. It must cater for multiple access from post school level till the attainment of professional status (conclusion of IPD).
Generic training plan	Develop a plan that describes how and when competencies should be developed through practical experience resources (with reference to the competencies scoped in). The plan should describe the types of experience the student will acquire in the working environment (practical examples) and highlight additional online or classroom training that may be required during the practical experience process. The examples provided should be rooted in the public sector and refer to an African reality.