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**INTERNATIONAL DEVELOPMENT LAW ORGANIZATION  
REQUEST FOR PROPOSAL**

<b>Reference: RFP N_UG_2022_045</b>	<b>Date: April 13, 2022</b>
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Dear Sir/Madam,

The International Development Law Organization (IDLO) kindly requests your Company/Organization to submit a Proposal for **the Annual Audit of the Financial Reports of the IDLO Implementing Partners for the Community Justice Programme (CJP) in Uganda Support** for the Periods from:

- 1) 01 Jan 2020 to 31 Dec 2020
- 2) 01 Jan 2021 to 31 Dec 2021

The full requirement is described in Annex C.

We also request that your Proposal is submitted using the format specifically detailed in Annex D, E and F.

Proposals submitted by email must be limited to a maximum of **10MB, virus-free** and no more than two email transmissions. They must be free from any form of virus or corrupted contents, or the quotations shall be rejected.

Proposal shall be evaluated based on the criteria set in Annex B.

IDLO is not bound to accept any Proposal, nor award a Contract, nor be responsible for any costs associated with a Bidder's preparation and submission of a Proposal, regardless of the outcome or the manner of conducting the selection process.

IDLO encourages every prospective Bidder to avoid and prevent conflicts of interest, by disclosing to IDLO if you, or any of your affiliates or personnel, were involved in the preparation of the requirements, design, specifications, cost estimates, and other information used in this Request for Proposal (RFP).

By submitting a Proposal in response to this information, Bidders are confirming acceptance of IDLO's General Terms and Conditions in full and Payment Policy of payment within 30 days after delivery of service on presentation of complete and correct invoice.

This RFP consists of the following Annexes. Please be guided by these in preparing your Proposal:

a.	Instructions to Bidders	Annex A
b.	Technical Evaluation Criteria	Annex B
c.	Terms of Reference (TOR)	Annex C
d.	Proposal Submission Form	Annex D
e.	Bidder Information Form	Annex E
f.	Bidder's Technical Proposal	Annex F1
g.	Bidders Financial Proposal	Annex F2
h.	IDLO General Terms and Conditions for the Procurement of Goods or Services and IDLO Supplier Code of Conduct	Annex H

For any questions/clarifications related to this RFP before Deadline for Submissions of Proposals, please contact IDLO on [tenders@idlo.int](mailto:tenders@idlo.int) and mention **Clarification RFP N\_UG\_2022\_045** in the subject section of your email.

Deadline for Submission of Proposals: On or before

**Date: May 4, 2022**

**Time: 15:00 hours Rome, Italy** local time.

Thank you and we look forward to receiving your quotation.

Sincerely yours,  
International Development Law Organization | IDLO  
Uganda Country Office

**ANNEX A  
INSTRUCTIONS TO BIDDERS**

1. General Considerations	<p>In preparing the Proposal, the Bidder is expected to examine the RFP in detail. Material deficiencies in providing the information requested in the RFP may result in rejection of the Proposal.</p> <p>The Bidder will not be permitted to take advantage of any errors or omissions in the RFP. Should such errors or omissions be discovered, the Bidder must notify IDLO.</p>
2. Cost of the Proposal	<p>The Bidder shall bear all costs associated with the preparation and submission of the Proposal.</p> <p>IDLO will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the solicitation.</p>
3. Currency of Proposals	<p>Proposals shall be nominated exclusively in <b>UGX</b></p> <p><i>Note: Local Bidders/Suppliers must comply with any applicable laws regarding doing business in other currencies</i></p>
4. Language of the Proposal	<p>The Proposal and all correspondence and documents relating to the Proposal exchanged by the Bidder and IDLO shall be written in the English language.</p>
5. Deadline for Submissions of Proposals	<p>The Proposal shall be addressed to IDLO on or before  <b>Date: May 4, 2022</b>  <b>Time: 15:00 hours Rome, Italy</b> local time.</p> <p><i>Note: Proposals submitted by email must be limited to a maximum of 10MB, virus-free and no more than two email transmissions. They must be free from any form of virus or corrupted contents, or the quotations shall be rejected.</i></p>
6. Delivery Term and Place	<p>Services are to be provided within two months following receipt of PO or Contract from IDLO at the various IDLO Implementing Partners' offices.</p> <p>Bidder to advise IDLO if their proposal has elements of supply of goods. If yes, Bidder must inform if Customs Clearance are required and whose responsibility it is to do so</p>
7. Documents comprising the Bidder's Proposal	<p>The Proposal shall comprise the following components:</p> <ol style="list-style-type: none"> <li>1. Proposal Submission Form (see Annex D);</li> <li>2. Bidder Information Form (see Annex E)</li> <li>3. Bidder's Proposal divided into: <ol style="list-style-type: none"> <li>a. Technical Proposal (see Annex F1)</li> <li>b. Financial Proposal /Price Schedule (see Annex F2)</li> </ol> </li> </ol>

8. Contents of solicitation documents	<p>Proposals must offer services for the total requirement, unless specified otherwise in this RFP.</p> <p>Proposals offering only part of the requirement will be rejected.</p> <p>The Bidder is expected to examine all corresponding instructions, forms, terms and specifications contained in the Solicitation Documents. Failure to comply with these documents will be at the Bidder's risk and will affect the evaluation of the Proposal.</p>
9. Clarification of solicitation documents	<p>A prospective Bidder requiring any clarification on this RFP may contact IDLO by email on <a href="mailto:tenders@idlo.int">tenders@idlo.int</a> no later than 72 hours prior to the deadline for submission of Proposals.</p> <p>Please mention <b>Clarification RFP N_UG_2022_045</b> in the subject section of your email.</p> <p>Written copies of the organization's response (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective Bidders that have received the Solicitation Documents or posted on IDLO website.</p> <p>Any delay in IDLO's response shall not be used as a reason for extending the deadline for submission, unless IDLO determines that such an extension is necessary and communicates a new deadline to all the Bidders.</p>
10. Amendments of solicitation documents	<p>At any time prior to the deadline for submission of Proposals IDLO may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, modify the Solicitation Documents by amendment.</p> <p>All prospective Bidders that have received the Solicitation Documents will be notified in writing of all amendments to the Solicitation Documents.</p> <p>In order to afford prospective Bidders reasonable time for taking the amendments into account and preparing their offers, the procuring IDLO entity may, at its discretion, extend the deadline for the submission of Proposals.</p>
11. Technical Proposal	<p>The Bidder shall structure the technical part of the Proposal as follows:</p> <p>(a) Proposed methodology</p>

	<p>This section should demonstrate the Bidder's responsiveness to the TOR/specifications by identifying the specific components proposed, addressing the requirements, as specified, point by point; providing a detailed description of the essential performance characteristics, proposed warranty and demonstrating how the proposed methodology meets or exceeds the requirements.</p> <p>The Technical part of the Proposal should not contain any pricing information whatsoever on the services offered. Pricing information shall be separated and only contained in the appropriate Price Schedules. Any technical proposal containing price information will be disqualified from consideration.</p> <p>It is mandatory that the Bidder's Proposal numbering system corresponds with the numbering system used in the body of this RFP. All references to descriptive material and brochures should be included in the appropriate response paragraph, though material/documents themselves may be provided as annexes to the Proposal/response.</p> <p>Information which the Bidder considers proprietary, if any, should be clearly marked "proprietary" next to the relevant part of the text and it will then be treated as such accordingly.</p>
<p>12. Format, signing sealing, marking and submission of Proposals</p>	<p>The Proposal shall be signed by the Bidder, or a person or persons duly authorized to bind the Bidder to the contract. The latter authorization shall be indicated by written power-of-attorney accompanying the Proposal.</p> <p>The Proposal must be submitted using the format specifically detailed in Annex D, E and F.</p> <p>A Proposal shall contain no interlineations, erasures, or overwriting except, as necessary to correct errors made by the Bidder, in which case such corrections shall be initialled by the person or persons signing the Proposal.</p> <p>The Proposal will consist of two attached files named <b>“Technical Proposal”</b> and <b>“Financial Proposal”</b>.</p> <p>The <b>“Financial Proposal”</b> file will contain Price Schedule (see Annex F2) and will be password-protected by the Bidder. If the proposal passed the Technical Evaluation, IDLO will additionally communicate with Bidders for obtaining the password for Financial Proposal. Only Financial Proposals from Bidders whose Technical Proposals have passed the Technical Evaluation will be opened.</p>



	<p>The Bidder shall send two emails; one for Technical Proposal and one for the Financial Proposal to the following e-mail address: Global Tenders email address <a href="mailto:tenders@idlo.int">tenders@idlo.int</a></p> <p>with the Subject: <b>"Technical Proposal for RFP N_UG_2022_045"</b> and with the Subject: <b>"Price Proposal for RFP N_UG_2022_045"</b></p> <p>before the deadline stipulated in this RFP.</p>
<p>13. Joint Venture, Consortium, or Association</p>	<p>If the Bidder is a group of legal entities that will form or have formed a Joint Venture (JV), Consortium or Association for the Proposal, they shall confirm in their Proposal that : (i) they have designated one party to act as a lead entity, duly vested with authority to legally bind the members of the JV, Consortium or Association jointly and severally, which shall be evidenced by a duly notarized Agreement among the legal entities, and submitted with the Proposal; and (ii) if they are awarded the contract, the contract shall be entered into, by and between IDLO and the designated lead entity, who shall be acting for and on behalf of all the member entities comprising the joint venture.</p> <p>After the Deadline for Submission of Proposal, the lead entity identified to represent the JV, Consortium or Association shall not be altered without the prior written consent of IDLO.</p> <p>The lead entity and the member entities of the JV, Consortium or Association shall abide by the requirement outlined in the following section in respect of submitting only one proposal.</p> <p>The description of the organization of the IV, Consortium or Association must clearly define the expected role of each of the entity in the joint venture in delivering the requirements of the RFP, both in the Proposal and the JV, Consortium or Association Agreement. All entities that comprise the JV, Consortium or Association shall be subject to the eligibility and qualification assessment by IDLO.</p> <p>A JV, Consortium or Association in presenting its track record and experience should clearly differentiate between:</p> <ol style="list-style-type: none"> <li>a) Those that were undertaken together by the JV, Consortium or Association; and</li> <li>b) Those that were undertaken by the individual entities of the JV, Consortium or Association.</li> </ol> <p>Previous contracts completed by individual experts working privately but who are permanently or were temporarily associated with any of the member firms cannot be claimed as the experience of the JV, Consortium</p>



	<p>or Association or those of its members, but should only be claimed by the individual experts themselves in their presentation of their individual credentials.</p> <p>JV, Consortium or Associations are encouraged for high value, multi-sectoral requirements when the spectrum of expertise and resources required may not be available within one firm.</p> <p>The description of the organization of the JV, Consortium or Association must clearly define the expected role of each of the entity in the joint venture in delivering the requirements of the RFP, both in the Proposal and the JV, Consortium or Association Agreement. All entities that comprise the JV, Consortium or Association shall be subject to the eligibility and qualification assessment by IDLO.</p>
14. Only One Proposal	<p>The Bidder (including the individual members of any Joint Venture) shall submit only one Proposal, either in its own name or as part of a Joint Venture.</p> <p>Proposals submitted by two (2) or more Bidders shall all be rejected if they are found to have any of the following:</p> <ul style="list-style-type: none"> <li>a) they have at least one controlling partner, director or shareholder in common; or</li> <li>b) any one of them receive or have received any direct or indirect subsidy from the other/s; or</li> <li>c) they have the same legal representative for purposes of this RFP; or</li> <li>d) they have a relationship with each other, directly or through common third parties, that puts them in a position to have access to information about, or influence on the Proposal of, another Bidder regarding this RFP process.</li> <li>e) they are subcontractors to each other's Proposal, or a subcontractor to one Proposal also submits another Proposal under its name as lead Bidder.</li> <li>f) or some key personnel proposed to be in the team of one Bidder participates in more than one Proposal received for this RFP process. This condition relating to the personnel, does not apply to subcontractors being included in more than one Proposal.</li> </ul>
15. Late Proposals	<p>Any Proposal received by IDLO after the deadline for submission of Proposals, pursuant to clause <i>Deadline for the submission of Proposals</i>, will be rejected and sent back unopened or destroyed unopened if the return cannot be secured unless the Proposal was sent by email but was not properly received due to issues in IDLO mailing system.</p>
16. Validity Period of Proposals	<p>All Proposals will be valid for 90 days from the deadline for submission of Proposals. In exceptional circumstances IDLO may request the Bidders</p>



	to extend the validity of the Proposal beyond what has been initially indicated in this RFP. The Bidders shall be invited to confirm the extension in writing, without any modification whatsoever on the Proposal. The Bidders may choose not to extend the validity period of the Proposals upon request of IDLO.
17. Modification and withdrawal of Proposals	<p>The Bidder may modify/withdraw its Proposal after the Proposal's submission, provided that written notice of the withdrawal is received by IDLO prior to the deadline prescribed for submission of Proposals.</p> <p>The Bidder's modification/withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of clause Deadline for Submission of Proposals.</p> <p>No Proposal may be modified nor withdrawn after to the deadline for submission of Proposals.</p> <p>No Proposal may be modified/withdrawn in the Interval between the deadline for submission of Proposals and the expiration of the period of Proposal validity specified by the Bidder in the Proposal Submission Form.</p>
18. Amendment of the proposal	<p>At any time prior to the deadline of Proposal submission, IDLO may for any reason, such as in response to a clarification requested by a Bidder, modify the RFP in the form of an amendment to the RFP. Amendments will be made available to all prospective bidders.</p> <p>If the amendment is substantial, IDLO may extend the Deadline for submission of proposal to give the Bidders reasonable time to incorporate the amendment into their Proposals.</p>
19. Bidders' conference	<input checked="" type="checkbox"/> N/A <input type="checkbox"/> Yes
20. Right to accept, reject, or render non-responsive any or all Proposals	IDLO reserves the right to accept or reject any Proposal, to render any or all of the Proposals as non-responsive, and to annul the solicitation process and to reject all Proposals at any time prior to award of contract, without incurring any liability, or obligation to inform the affected Proposer(s) of the grounds for IDLO's action. Furthermore, IDLO shall not be obliged to award the contract to the lowest priced offer.
21. Clarification of Proposals	To assist in the examination, evaluation and comparison of Proposals, IDLO may at its discretion ask the Bidder for clarification of its Proposal. The request for clarification and the response shall be in writing and no change in price or substance of the Proposal shall be sought, offered or permitted.



22. Evaluation of Eligibility and Qualification	<p>In general terms, Bidders that meet the following criteria may be considered qualified:</p> <ul style="list-style-type: none"> <li>a) They are not included in IDLO Sanctions lists (EU, US, UK and UN);</li> <li>b) They have a good financial standing and have access to adequate financial resources to perform the contract and all existing commercial commitments,</li> <li>c) They have the necessary similar experience, technical expertise, production capacity where applicable, quality certifications, quality assurance procedures and other resources applicable to the provision of the services required.</li> <li>d) They are able to comply fully with IDLO General Terms and Conditions of Contract.</li> <li>e) They do not have a consistent history of court/arbitral award decisions against the Bidder; and</li> <li>f) They have a record of timely and satisfactory performance with their clients.</li> </ul>
23. Price variation	Bidders shall not vary their prices for any reason after the deadline of the tender and while the Proposal is still valid.
24. Preliminary Screening	IDLO will screen the Proposals' Annex D and E to determine whether they are complete, whether the documents have been properly signed, and whether the Proposals are generally in order. Only Bidders that pass will proceed to Technical Evaluation
25. Correction of errors	In the event of a discrepancy between the unit price and the total price, the unit price shall prevail, and the total price shall be corrected by IDLO. If the Bidder does not accept the final price based on IDLO's correction of errors, its Proposal will be rejected.
26. Due Diligence	<p>IDLO reserves the right to undertake a due diligence exercise aimed at determining to its satisfaction, the validity of the information provided by the Bidder. Such exercise shall be fully documented and may include, but need not be limited to, all or any combination of the following:</p> <ul style="list-style-type: none"> <li>a) Verification of accuracy, correctness and authenticity of information provided by the Bidder.</li> <li>b) Validation of extent of compliance to the RFP requirements and evaluation criteria based on what has so far been found by the evaluation team.</li> <li>c) Inquiry and reference checking with Government entities with jurisdiction on the Bidder, or with previous clients, or any other entity that may have done business with the Bidder.</li> <li>d) Inquiry and reference checking with previous clients on the performance on on-going or contracts completed, including</li> </ul>

	<p>physical inspections of previous works, as necessary.</p> <p>e) Physical inspection of the Bidder's offices, branches or other places where business transpires, with or without notice to the Bidder.</p> <p>f) Other means that IDLO may deem appropriate, at any stage within the selection process, prior to awarding the contract.</p>
<p>27. Responsiveness of Proposals</p>	<p>IDLO will determine the substantial responsiveness of each Proposal to the RFP. For purposes of this Clause, a substantially responsive Proposal is the one which materially conforms to the requirement of the tender and any mandatory terms contained in the Solicitation Documents.</p> <p>IDLO's determination of a proposal's responsiveness is based on the contents of the Proposal itself without recourse to extrinsic evidence.</p>
<p>28. Evaluation of Proposal</p>	<p>A two-stage procedure is utilised in evaluating the Proposals after Preliminary Screening has been conducted; with evaluation of the Technical Proposal being completed prior to Financial Proposal being opened and compared.</p> <p>The Financial Proposals (Price Schedules) of the overall Proposals will be opened only for submissions that passed minimum technical score of 490 points of the maximum obtainable 700 points.</p> <p>The evaluation will be conducted in accordance with the cumulative analysis method, according to which the Technical and Financial Proposals have pre-assigned weights and pre-assigned maximum number of scores:</p> <ul style="list-style-type: none"> <li>- Technical Proposal -70%, - 700 points maximum,</li> <li>- Financial Proposal - 30%, - 300 points maximum.</li> </ul> <p><b>Technical Evaluation</b> The technical Proposal is evaluated on the basis of its responsiveness to the Terms of Reference (TOR) as per the evaluation criteria below. The obtainable number of points specified for each evaluation criterion indicates the relative significance or weight of the item in the overall evaluation process.</p> <p><b>Financial Evaluation</b> In the second stage the Financial Proposals of all Bidders who attained a minimum 490 points in Technical Evaluation will be reviewed. The lowest amount for technically qualified Financial Proposal will be</p>



	awarded maximum 300 points and other Financial Proposals will be awarded points in accordance with the following formula: Financial Proposal score = (Lowest Price / Price under consideration) x 300.
29. Right to Vary Requirements at the time of the Award	<input type="checkbox"/> N/A for Framework Agreement <input checked="" type="checkbox"/> <b>Yes - At the time of award of Contract, IDLO reserves the right to vary (increase or decrease) the quantity of services, by up to a maximum twenty-five per cent (25%) of the total offer, without any change in the unit price or other terms and conditions.</b>
30. Contract Award	The contract will be awarded to the Proposal with highest combined score obtained in Technical and Financial Evaluation.
31. Contract Signature	Within five (5) calendar days from the date of receipt of the Contract, the successful Bidder shall sign and date the Contract and return it to IDLO. Failure to do so may constitute sufficient grounds for the annulment of the award, and forfeiture of the Proposal Security, if any, and on which event, IDLO may award the Contract to the Second Ranked Bidder or call for new Proposals.
32. Debriefing	In the event that a Bidder is unsuccessful, the Bidder may request a debriefing from IDLO. The purpose of the debriefing is to discuss the strengths and weaknesses of the Bidder's submission, in order to assist the Bidder in improving its future proposals for IDLO procurement opportunities. The content of other proposals and how they compare to the Bidder's submission will not be discussed.
33. Payment Terms	IDLO will make payment within <b>30 days</b> after satisfactory receipt of all goods and upon submission of the invoice by the Supplier.
34. General Terms and Conditions and Supplier Code of Conduct	Any Contract or Purchase Order that will be signed as a result of this RFP shall be subject to the IDLO's General Terms and Conditions and Supplier Code of Conduct attached as Annex H.  The mere act of submission of a Proposal implies that the Bidder accepts both Annexes in full.
35. Liquidated Damages	<input type="checkbox"/> N/A <input checked="" type="checkbox"/> <b>Yes - For late delivery of <u>Services</u>, IDLO shall be entitled to claim liquidated damages from the Contractor in accordance with Article 18 of the General Terms and Conditions.</b>  <b>If the Contractor fails to perform the requested Services within the time period specified and as stipulated in the terms and conditions of the Contract, IDLO may, without formal notice and without prejudice to its</b>

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	<b>other remedies under the Contract, be entitled to liquidated damages for every day delay in the provision and completion of the Services.</b>
36. Partial Bid	<input checked="" type="checkbox"/> Not permitted (All or Nothing) <input type="checkbox"/> Permitted

**ANNEX B**  
**TECHNICAL EVALUATION CRITERIA**  
Scoring Weight and Point

Summary of Technical Proposal		Score Weight	Points Obtainable	Bidder A	Bidder B
<b>1</b>	<b>Establishment and Experience of the Auditor and the team composition</b>	<b>20%</b>	<b>140</b>		
<b>2</b>	<b>Methodology</b>	<b>65%</b>	<b>455</b>		
	Explanation given on the proposed overall methodology for producing the expected results of the assignment, the methodology for various sections/stages, list of deliverables, and timeline.				
	The proposed methodology takes into account the assessment of the possible difficulties to be encountered - The inclusion of mitigation actions to address identified risks, in order to develop efficient and appropriate solutions, i.e., explanation how the Bidder will cope with multiple contracts/projects/assignments run in parallel with IDLO's.				
	The proposed methodology provides information on quality assurance system for the Contract.				
	Adequacy of the extent to which the proposed methodology approach and work plan seems realistic, meets the requirements of the assignment and reflects the degree to which the Bidder understands the assignment and has the important aspects of the task been addressed in sufficient detail				
	The proposal is well structured				
	Clarity and conciseness of the language used in the proposal				
<b>3</b>	<b>Reporting</b> as stated in Annex C	<b>15%</b>	<b>105</b>		
	<b>Total</b>	<b>100%</b>	<b>700</b>		
	<b>Minimum Score to determine Pass/Fail</b>		<b>490</b>		

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**ANNEX C**  
**Terms of Reference for the Annual Audit of the Financial Reports of the**  
**IDLO Implementing Partners including ISRS 4400 for the Community Justice Programme (CJP) in**  
**Uganda Support**  
**for the Periods from 1 January - 31 December 2020 and 1 January - 31 December 2021**

**A. About IDLO**

The International Development Law Organization (IDLO) is an intergovernmental organization exclusively devoted to promoting the rule of law. Established in 1983, IDLO works to enable governments and empower people to reform laws and strengthen institutions to promote peace, justice, sustainable development and economic opportunity. Its programs, research and policy advocacy cover the spectrum of rule of law from peace and institution building to social development and economic recovery in countries emerging from conflict and striving towards democracy.

The Assembly of Parties is IDLO's highest decision-making body. It is composed of Representatives of all Member Parties, which have joined the Establishment Agreement of IDLO. IDLO currently has 37 Member Parties.

IDLO has its Headquarters in Rome, a Branch Office in The Hague, Liaison Offices for the United Nations in New York and Geneva, and Country Offices in Afghanistan, Armenia, the Bahamas, Burkina Faso, Honduras, Indonesia, Kenya, Kyrgyzstan, Jordan, Liberia, Mali, Mexico, Moldova, Mongolia, Myanmar, Niger, the Philippines, Somalia, Tunisia, Uganda and Ukraine.

The work of IDLO is sustained by a dynamic, diverse, multinational and multicultural workforce, comprised of over 400 employees plus additional personnel in the non-employee category such as consultants and interns. About one fourth of the IDLO workforce is based in its Headquarters in Rome, while the rest are spread across the globe in our Branch and Country offices.

**B. Background**

In Uganda, IDLO is implementing a five-year Community Justice Program (CJP) to support the efforts of the Government of Uganda, through state institutions under the Justice Law and Order Sector (JLOS), non-state institutions and the people of Uganda in securing accessible, quality, and sustainable justice services for citizens - particularly those living in rural, poor, and other disadvantaged communities. The five-year Program started on December 10, 2018 and is funded by the Swedish International Development Cooperation Agency (SIDA), represented by the Embassy of Sweden in Kampala.

Under Article 12 of the grant agreement signed between IDLO and SIDA on December 10, 2018 ("the Grant Agreement"), IDLO is required to ensure the external audit of the financial reports of the sub-projects being undertaken by all CJP implementing partners (IPs). Additionally, the grant agreement also provides for additional audits, follow ups or financial studies, where so commissioned or requested for by SIDA. The audit of the financial reports

of the three and nine IPs, in 2020 and 2021 respectively, receiving funding under the CJP shall be independently carried out within Uganda by a suitably qualified Uganda-based audit firm.

The audits for each IP shall be carried out in accordance with international audit standards (ISA) issued by IAASB<sup>1</sup>. In addition, an assignment according to International Standards on Related Services (ISRS) 4400 shall be carried out. The audit and the additional assignment shall be carried out by an external, independent, and qualified auditor. .

**C. Objectives and Scope of the Audit**

The objectives are to audit the individual financial reports for the three CJP IPs for the period 1 January - 31 December 2020, and nine IPs for the period 1 January - 31 December 2021 as submitted to IDLO and to express individual audit opinions for each IP, according to ISA, applying ISA 805, on whether the Implementing Partners' financial reports are in accordance with IDLO requirements for financial reporting as stipulated in the Sub-Grant Agreements between IDLO and the respective IP.

**D. Additional assignment: according to agreed upon procedures of International Standard on Related Services (ISRS) 4400, review the following areas in accordance with the Terms of Reference below for each one of the three IPs:**

Mandatory assignments that must be included:

1. Observe whether the financial report is structured in a way that allows for direct comparison with the latest approved budget<sup>2</sup>.
2. Observe and inspect whether the financial report provides information regarding:
  - a) Financial outcome per budget line (both incomes and costs) for the reporting period and columns for cumulative information regarding earlier periods under current agreement.
  - b) When applicable, compare if the opening fund balance<sup>3</sup> for the reporting period matches with what was stated as closing fund balance in the previous reporting period.
  - c) If applicable, a disclosure of exchange gains/losses. Inquire and confirm whether the disclosure includes the entire chain of currency exchange from IDLO's disbursement to the handling of the project/programme within the organization in local currency/ies, if applicable.
  - d) Explanatory notes (such as, for instance, accounting principles applied for the financial report).
  - e) Amount of funds that has been forwarded to implementing partners, when applicable.

<sup>1</sup> The International Auditing and Assurance Standards Board (IAASB)

<sup>2</sup> The budget is attached to the sub-project agreement with IDLO as an annex and any updates should be supported by a written approval by IDLO.

<sup>3</sup> i.e.: funds remaining from disbursements made during previous reporting period/s

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3. a) Inquire and inspect with what frequency salary costs during the reporting period are debited to the sub project  
*Choose a sample of 2 individuals for three different months and:*
    - b) Inquire and inspect whether there are supporting documentation<sup>4</sup> for debited salary costs.
    - c) Inquire and inspect whether actual time worked is documented and verified by a manager. Inquire and inspect within which frequency reconciliations between debited time and actual worked time is performed.
    - d) Inspect whether the IP complies with applicable tax legislation with regard to personal income taxes (PAYE)<sup>5</sup> and social security fees.
  4. a) Inspect and confirm that the unspent fund balance (according to the financial report) at the end of the financial year is in line with information provided in the accounting system and/or bank account.

Additional assignments to be included:

5. *Procurements:*

- a) Inquire and inspect whether the IP has purchased services or goods above the thresholds in the procurement guidelines annexed or referred to in the sub-project agreement. Obtain a list of all purchased services and goods during the reporting period and identify all transactions above the agreed threshold.
- b) Select two of the identified transactions above the threshold UGX 5,000,000 (Five million Uganda Shillings) and determine whether they were subject to bidding procedures and in compliance with procurement requirements, if applicable.

6. *Travel costs:*

Inquire a list of all travel costs during the reporting period and identify five transactions with the highest value. Inspect the identified transactions and confirm that they are supported with invoices or similar documents. Confirm that the identified travels have been conducted in economy class.

7. *Follow-up from Internal Control Reviews:*

Inquire and inspect whether the IP has implemented the following recommendations from the review of internal control (as applicable) conducted by Audit firm and insert the recommendations for future relevant to follow-up. The follow-up includes inspecting whether the IP has implemented the action plan as described in the IP's management response submitted to IDLO (where relevant).

8. *Overhead costs:*

- a) Inquire and inspect if the agreed overhead costs are based on a cost recovery model. Obtain information on debited overhead costs within the sub-project and confirm

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<sup>4</sup> Debited salary costs should be verified by supporting documentation such as employment contracts.

<sup>5</sup> Pay As You Earn



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whether the costs are in line with the routines for allocating overhead costs to different projects as agreed with IDLO.

b) Inspect whether there is a reconciliation between the budgeted amount and the actual costs for overhead on an annual basis.

**9. *Inventory/Equipment:***

Inspect and confirm if inventories/equipment purchased within the sub-project are recorded throughout the duration of the sub-project, and that inventory lists are kept updated. Obtain a list over purchased inventories during the reporting period. Inspect 10 transactions and determine whether the purchased inventories are handled in accordance with the IP's accounting principles or as agreed with IDLO and are included in the inventory list.

**10. *EU's sanction list:***

If applicable, inspect and confirm if the IP has screened its implementing partners (IPs) and suppliers financed by Grant funds to ensure that such parties are not included in the EU Sanctions List. Inspect whether there is a documented process in place at the IP and perform a sample test of all IPs/suppliers.

**11. *Other observations:***

Make any other observations/recommendations as is deemed applicable and of interest for IDLO and/or the Embassy of Sweden regarding the forwarding of funds to partners.

**E. Reporting for each of the Implementing Partners (IPs)**

The reporting shall be signed by the responsible auditor (not just the audit firm<sup>6</sup>) and shall include the title of the responsible auditor.

***Reporting from the ISA assignment***

The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated. The financial report that has been the subject of the audit shall be attached to the audit report.

The reporting shall also include a Management letter (with a Management response) that discloses all audit findings, as well as weaknesses identified during the audit process. The auditor shall make recommendations to address the identified findings and weaknesses. The recommendations shall be presented in priority order and with a risk classification.

Measures taken by the IP to address weaknesses identified in previous audits shall also be presented in the Management Letter. If the previous audit did not have any findings or weaknesses to be followed-up on, a clarification of this must be disclosed in the audit reporting.

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<sup>6</sup> If the audit firm is obliged to sign, refer to relevant legislation. SIDA still needs to know who has been responsible for the audit assignment.

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If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

*Reporting from the ISRS 4400 assignment*

The additional assignment according to agree upon procedures ISRS 4400 under section II, shall be reported separately in an “Agreed-upon procedures report”. Performed procedures should be described and the findings should be reported in accordance with the requirements in the International Standard on Related Services 4400.

When applicable, the sample size shall be stated in the report.

**F. Minimum Qualifications for the Successful Contractor**

**Professional membership required and minimum level of education acceptable and the field of studies preferred**

- a) The audit firm should be registered and have a license from the Institute of Certified Public Accountants of Uganda (ICPAU)
- b) The key audit team will comprise of at least an audit manager with at least 8 years’ experience in auditing and with a sound knowledge of donor financed organizations.
- c) The audit manager must have a degree in Finance or Accounting, a master’s degree is an added advantage
- d) In addition, the audit manager should be a member of a recognized accountancy professional body (ACCA, CPA, CA etc)
- e) The audit manager should be experienced in applying ISA audit standards, IRFS and IASs whichever is applicable for the audit

**Minimum years of work experience on the preferred field of practice**

- a) The audit firm must have at least 8 years’ experience in auditing and experience in donor financed organizations

**Identify special skills/experience and other qualifications which will prove to be advantageous**

- a) The audit firm must have at least 8 years’ experience in auditing and undergone a Quality Assurance Review by ICPAU
- b) Have at least 2 partners of good standing with ICPAU
- c) Should demonstrate adequate experience in non-Governmental organizations, Inter-Governmental Organization
- d) Should have experience auditing Sub-grants

**If team of experts need to be formed, indicate the minimum or maximum number of team members -**

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- a) A team should comprise of a Partner, Manager, Supervisor, Audit Senior and 2 audit assistants.

**ANNEX D  
PROPOSAL SUBMISSION FORM**

RFP N\_UG\_2022\_045



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**(This Form must be submitted using the Supplier's Official Letterhead/Stationery in the format specified below)**

Dear Sir / Madam,

Having examined the Solicitation Documents, the receipt of which is hereby duly acknowledged, we, the undersigned, offer to provide Professional Services for [INSERT AMOUNT OF MONEY AND CURRENCY] as may be ascertained in accordance with the Financial Proposal (Price Schedule) attached herewith and made part of this Proposal.

We undertake, if our Proposal is accepted, to commence and complete delivery of all services specified in the contract within the time frame stipulated.

We agree to abide by this Proposal for a period of 90 days from the date fixed for opening of Proposals in the Request for Proposals, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

We hereby accept the IDLO's General Terms and Conditions in full and Payment Policy of payment within 30 days after delivery of service on presentation of complete and correct invoice.

We understand that you are not bound to accept any Proposal you may receive.

Company/Organization: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

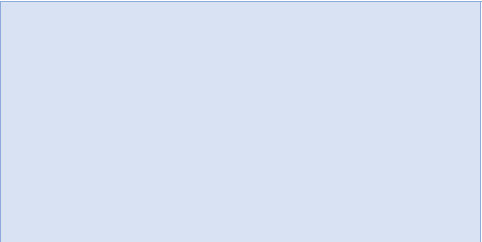
Date: **Select date**

Signature: \_\_\_\_\_

*Duly authorized to sign this Proposal*

**ANNEX E**  
**BIDDER INFORMATION FORM**

<b>Name of Bidder:</b>	[Insert Name of Bidder]	<b>Date:</b>	Select date
<b>RFP reference:</b>	RFP N_UG_2022_045		
<b>Legal name of Bidder</b>	[Complete]		
<b>Legal address</b>	[Complete]		
<b>Year of registration</b>	[Complete]		
<b>Bidder's Authorized Representative Information</b>	Name: [Complete] Title: [Complete] Telephone numbers: [Complete] Email: [Complete]		
<b>Are you an IDLO vendor?</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No    If yes, [insert IDLO vendor number]		
<b>Countries of operation</b>	[Complete]		
<b>No. of full-time employees</b>	[Complete]		
<b>Quality Assurance Certification (e.g., ISO 9000 or Equivalent) (If yes, provide a Copy of the valid Certificate):</b>	[Complete]		
<b>Does your Company hold any accreditation such as ISO 14001 or ISO 14064 or equivalent related to the environment? (If yes, provide a Copy of the valid Certificate):</b>	[Complete]		
<b>Contact person that IDLO may contact for requests for clarifications during Bid evaluation</b>	Name: [Complete] Title: [Complete] Telephone numbers: [Complete] Email: [Complete]		
<b>Please attach the following documents:</b>	<ul style="list-style-type: none"> <li>▪ Certificate of Incorporation / Business registration</li> <li>▪ Tax Registration/Payment Certificate issued by the Internal Revenue Authority evidencing that the Bidder is updated with its tax payment obligations, or Certificate of Tax exemption, if any such privilege is enjoyed by the Bidder</li> <li>▪ Valid License for practice and registered with the Institute of Certified Public Accountants of Uganda (ICPAU)</li> <li>▪ A valid trading licenses</li> <li>▪ Company profile</li> </ul>		

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- Audited books of accounts for the three (3) years.
  - A professional indemnity
  - The audit manager should be a member of a recognized accountancy professional body (ACCA, CPA, CA (Attach certificates)

## ANNEX F1- TECHNICAL PROPOSAL

### A. Establishment and Experience

1. Company profile, including printed brochures and product catalogues relevant to the goods and/or services being procured, information on number of years in operation, country of incorporation, and types of activities undertaken.
2. General organizational capability which is likely to affect implementation: management structure, financial stability and project financing capacity, project management controls, extent to which any work would be subcontracted (if so, provide details).
3. Relevance of specialized knowledge and experience on similar engagements done in the region/country within past 8 years; to be substantiated with copies of prior contracts, or contactable references and details of project size/scope
4. Experience working with other Inter-Governmental Organizations such as the World Bank and the United Nations and/or International Non-Governmental Organizations
5. Project resources planned to be assigned to this Contract (including CVs, certifications and qualifications of team members). Any new resources be recruited after award of contract?

#### Format for CV of Proposed Key Personnel

<b>Name of Personnel</b>	[Insert]
<b>Position for this assignment</b>	[Insert]
<b>Nationality</b>	[Insert]
<b>Language proficiency</b>	[Insert]
<b>Education/Qualifications</b>	<p><i>[Summarize college/university and other specialized education of personnel member, giving names of schools, dates attended, and degrees/qualifications obtained.]</i></p> <p>[Insert]</p>
<b>Professional certifications</b>	<p><i>[Provide details of professional certifications relevant to the scope of goods and/or services]</i></p> <ul style="list-style-type: none"> <li>▪ Name of institution: [Insert]</li> <li>▪ Date of certification: [Insert]</li> </ul>

<b>Employment Record/ Experience</b>	<i>[List all positions held by personnel (starting with present position, list in reverse order), giving dates, names of employing organization, title of position held and location of employment. For experience in last five years, detail the type of activities performed, degree of responsibilities, location of assignments and any other information or professional experience considered pertinent for this assignment.]</i>	
	[Insert]	
<b>References</b>	<i>[Provide names, addresses, phone and email contact information for two (2) references]</i>	
	Reference 1: [Insert]	Reference 2: [Insert]

**B. Methodology**

1. This section should demonstrate the Bidder’s responsiveness to the Terms of Reference (TOR) and has the highest percentage of Points
2. Explanation of the proposed overall methodology for producing the expected results of the TOR
3. Provide Detailed Project Implementation Plan showing Mobilization Timeline from the signing of the contract, how deliverable can be met on time from the time that the contract is signed
4. Please explain details of quality control points
5. Geographical coverage, including details of staff or offices or sub-contractors already operating in selected areas, if applicable

**C. Reporting**

1. Please explain progress reporting and final schedule



## ANNEX F2- FINANCIAL PROPOSAL

The Bidder is requested to prepare the Financial Proposal/Price Schedule as a separate envelope from the rest of the RFP response as indicated in the Instructions to Bidders.

The Price Schedule must provide a detailed cost breakdown. Provide separate figures for each functional grouping or category.

In case of an equipment component to the service provided, the Price Schedule should include figures for both purchase and lease/rent options. The IDLO reserves the option to either lease/rent or purchase outright the equipment through the Bidder.

The format shown in the below table should be used while preparing the price schedule. The format includes specific expenditures, which may or may not be required or applicable but are indicated to serve as examples.

Description of Activity/Item	Estimated amount (UGX)
1. Professional cost (man days)	
2. Contingency / Incidental Expenses (if any)	
3. Consumables (if any)	
4. Travel Related Expenses (if any)	
5. Taxes (if any)	
<b>TOTAL COST</b>	

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**ANNEX G**  
**IDLO SPECIAL CONDITIONS OF CONTRACT**

The following Special Conditions of Contract shall supplement and/or amend the IDLO General Terms and Conditions for the Procurement of Services. Whenever there is a conflict, the provisions of the Special Conditions of Contract shall prevail over those in IDLO General Terms and Conditions for the Procurement of Services.

Place of delivery	<b>Uganda</b>
Delivery date	Within two months from receipt of PO or Contract from IDLO.
Payment terms	IDLO will process payment within 30 days after satisfactory receipt of all goods/ provision of services and upon receipt of the complete and correct invoice by the service provider.

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**ANNEX H**  
**IDLO GENERAL TERMS AND CONDITIONS FOR THE PROCUREMENT OF GOODS OR SERVICES**  
**AND**  
**IDLO SUPPLIER CODE OF CONDUCT**

Any bid submission will imply the unconditional acceptance of IDLO General Terms and Conditions for Goods and Services and adherence to the Supplier Code of Conduct.

The documents are available on IDLO Procurement Website:

[https://www.idlo.int/sites/default/files/documents/general\\_terms\\_and\\_conditions\\_for\\_goods\\_august\\_2020.pdf](https://www.idlo.int/sites/default/files/documents/general_terms_and_conditions_for_goods_august_2020.pdf)

[https://www.idlo.int/sites/default/files/documents/general\\_terms\\_and\\_conditions\\_for\\_services\\_feb\\_2022.pdf](https://www.idlo.int/sites/default/files/documents/general_terms_and_conditions_for_services_feb_2022.pdf)

<https://www.idlo.int/sites/default/files/documents/idlo-supplier-code-of-conduct.pdf>