

TENDER DOSSIER.

Contents

About Johanniter International Assistance.....	2
1 Supply / Service Requirement.....	2
2 Terms of Tendering Process.	2
3 Clarification of Tender Documents.	3
4 Amendment of Tender Document.	3
5. Submission of Proposal.....	4
6. Eligibility, Evaluation Process & Award Criteria.....	5
7. Technical Specifications.....	6
8. Financial Offer	10
9. Declaration of Suppliers.	10

**TENDER DOSSIER.
CONSULTANCY SERVICES FOR PROJECT (EAF0101) AUDIT.
RFP REFERENCE NUMBER: NBO/EAF0101/0011.**

Johanniter International Assistance is completely against fraud, bribery, and corruption. We do not ask money for bids. If approached for money, other favours or if you have any suspicions of attempted fraud, bribery or corruption please report immediately to email:
feedback.hq@johanniter.de

ABOUT JOHANNITER INTERNATIONAL ASSISTANCE.

Johanniter is a German Christian Not for profit non-governmental Organisation with Federal Headquarters (HQ) based in Berlin, Germany. Johanniter International Assistance is the operational unit for humanitarian aid, development co-operation and emergency relief, implementing and supporting projects in Health, Nutrition, WASH as well as Food Security & Income Generation worldwide. (www.thejohanniter.org).

Timelines Subject to Changes.

S/n	Item	Date, year, time, and time-zone
1.	Bid Notice – through Relief Web.	28 th of June 2024, (8:00 am EAT Time Zone.)
2.	Request for Clarifications.	1 th July 2024 to 5 th of July 2024, (8:00 am – 5:00 Pm EAT Time Zone)
3.	Closing date	12 th of July 2024, (5:00 pm EAT Time Zone.)
4.	Opening of Offers and Evaluation (Internal Procedure).	15 th of July 2024, (8:00 am EAT Time Zone.)

1 SUPPLY / SERVICE REQUIREMENT

Johanniter International Assistance invites prospective bidders to reply to this Tender Dossier and submit their responsive bids for **Consultancy Service - EAF0101 Project Audit**. The technical parameters must meet our Terms of Reference (ToR) Requirements.

2 TERMS OF TENDERING PROCESS.

Johanniter International Assistance acting in its capacity as Contracting Authority, invites bidders from suitably qualified interested parties that wish to participate in this tender process for **Consultancy Service - EAF0101 Project Audit**. This process is being conducted under Johanniter International Assistance's Procurement guidelines.

a. Conditions of Tender Document SUBMISSION

All interested vendors must respond to all requirements set out in this document and failure to adhere to the conditions set out will result into rejection of their bid.

- This tender process shall follow Johanniter's Procurement guidelines and policy and reserves the right to deal with any offer of its choice or any or all parts of the offer.
- Johanniter International Assistance is not bound to accept the lowest, or any bid submitted and can terminate this competition at any stage.
- This invitation to tender is not a contract or an offer to contract, but an invitation to tender for the selection of one.
- Johanniter reserves the right to alter the dates of the timetable.

- Canvassing of Johanniter staff in relation to this tender will result in disqualification of that individual or company.
- Opening of offers is not open to the public and Johanniter will inform each respondent of the results of the decision of their offer upon request.
- Johanniter is not obliged to justify or explain the selection to any applicant.
- Bids submitted in another manner other than that specified in the tender document shall be rejected.
- Johanniter is not obliged to justify or explain selection to any respondent.
- All documentation must be submitted in English.
- All bids must be accompanied by a signed declaration of suppliers provided by Johanniter.
- Johanniter will perform reference checks to validate information provided by selected suppliers during the evaluation process before awarding the contract. Submission or falsification of information that could mislead Johanniter in its decision making will lead to automatic disqualification.
- In the event of an Arithmetical error in Prices, the evaluation committee will consider the Unit Price multiplied by the quantity to obtain the total price in the financial offer.
- Any conflicts of interest involving a bidder must be fully disclosed to Johanniter International Assistance particularly where there is a conflict of interest in relation to any recommendations or proposals put forward by the bidders.
- Unsuccessful bidders will be notified.
- Johanniter International Assistance's standard payment terms are by bank transfer or cheque within 30 calendar days after satisfactory implementation and receipt of documents in order.
- This document is not construed in any way as an offer to contract.
- Johanniter International Assistance and all contracted suppliers, and their subcontractors, associates or partners must act in all its procurement and other activities in full compliance with donor requirements and the highest ethical standards.
- All prices shall be quoted in **US Dollars (USD)**.
- Johanniter may request presentations, visit suppliers during the evaluation process or after the award of the contract in order to ensure quality of services meet the end-user requirements.
- The tenderer shall bear all costs associated with the preparation and submission of the tender. Johanniter will not be responsible or liable for those costs, regardless of the conduct and/ or outcome of the tendering process.

3 CLARIFICATION OF TENDER DOCUMENTS.

- Johanniter has taken great care to be as clear as possible in the language used to compile this tender document. In case, any confusion arises out of the meaning or interpretation of any words used in this document, Johanniter will not accept responsibility for any misunderstanding or misinterpretation.
- Additional information or clarification can be obtained in writing by e-mail to procurement.ken@thejohanniter.org Copy Jacinta.Kaingi@thejohanniter.org with the subject line CLARIFICATION REQUEST – “**EAF0101 PROJECT AUDIT**”. A response will be shared through email to all prospective suppliers and any request should be received earlier than 5 days before the deadline of submission of applications.

4 AMENDMENT OF TENDER DOCUMENT.

- At any time prior to the deadline for submission of the bids, Johanniter may, for any reason (s), whether at its initiative or in response to a clarification requested by a prospective applicant, Johanniter International assistance may amend the tender document. The addendum thus issued shall be part of the tender documents and shall be communicated in writing to all prospective bidders. Prospective bidders shall promptly acknowledge receipt of each addendum in writing. In order to afford prospective applicants reasonable time to take an addendum into account in

preparing their applications, the organization may at its discretion, extend the deadline for the submission of bids.

5. SUBMISSION OF PROPOSAL.

Interested consultants should submit their proposals online to Johanniter by **12th of July, 2024** through the following address: tender.ken@thejohanniter.org

Proposals should include the following:

- Legal Company registration documents (Registration Certificates, Memorandum and Articles of Association clearly showing the company shareholders.
- Certificate of Registration with the relevant Institute of Certified Public Accountants,
- Tax registration and clearance certificates including exemption certificates where applicable.
- Valid Trading License.
- Technical proposal
- CVs of lead consultant(s), Co-consultants and the support team
- Financial proposal. (Consultants to provide detailed budget breaking down professional fees and the logistics costs separately.)
- Detailed Work plan
- At least Three (3) traceable references in the last five (5) years for similar works conducted.
- Bank Statement for at least the last six months and Audited Accounts for the past 12 months. (for companies)
- Duly signed and stamped copy of the declaration of suppliers.
- Duly signed and stamped copy of TOR.

Important:

- Offers received after the deadline date and time will not be considered.
- All responses will be opened by the Johanniter International Assistance Evaluation Committee, and all Bidders will be notified of the results.

By submitting an offer under this Tender Dossier, the Tenderer hereby asserts that the following statements are correct at the time of submission; and further undertakes to inform Johanniter International Assistance of any changes in status of these matters.

1. The bidder is not bankrupt or is being wound up, neither are its affairs being administered by the court nor has entered an arrangement with creditors or has suspended business activities or is in any analogous situation arising from a similar procedure under national laws and regulation.
2. The bidder is not the subject of proceedings for a declaration of bankruptcy, for an order for compulsory winding up or administration by the court or for an arrangement with creditors or of any other similar proceedings under national laws and regulations.
3. Neither the bidder, a director or Partner, has been convicted of an offence concerning his professional conduct by a judgement which has the force of res judicata nor been guilty of grave professional misconduct during their business.
4. The bidder has fulfilled all its obligations relating to the payment of taxes or social security contributions in Ireland or any other state or country in which the bidder is located or doing business.
5. Neither the bidder, a director or Partner has been found guilty of fraud, money laundering, corruption; convicted of being a member of a criminal organisation; nor of serious misrepresentation in providing information to a public buying agency

6. The tenderer has not contrived to misrepresent its Health & Safety information, Quality Assurance information, or any other information relevant to this application.

6. ELIGIBILITY, EVALUATION PROCESS & AWARD CRITERIA

Tenderers will be considered for participation in the Contract subject to the following qualification process:

Evaluation Criteria.	
A	Administrative Evaluation
A1	<p>Administrative Criteria. (The first phase of evaluation of the Responses will determine whether the tender has been submitted in line with the administrative instructions and meets the essential criteria. Only those tenders meeting the essential criteria will go forward to the second phase of the evaluation.)</p>
	<p>1. Closing Date: Proposals must have met the deadline stated or such revised deadline as may be notified to Tenderers by Johanniter International Assistance. Tenderers must note that Johanniter International Assistance is prohibited from accepting any proposals after submission deadline.</p> <p>2. Submission Method: Proposals must be delivered in a method specified in Tender Dossier. Johanniter International Assistant will not accept responsibility for tenders delivered by any other method. Responses delivered in any other method may be rejected.</p> <p>3. 30 days tender validity.</p>
A2	<p>Essential Criteria (Minimum mandatory requirements of specifications of the tender.)</p>
	<ol style="list-style-type: none"> 1. Legal Company registration documents (Registration Certificates, Memorandum and Articles of Association clearly showing the company shareholders. 2. Certificate of Registration with the relevant Institute of Certified Public Accountants. 3. Tax registration and clearance certificates including exemption certificates where applicable. 4. Valid Trading License. 5. Technical proposal 6. Financial proposal 7. Bank Statement for at least the last six months and Audited Accounts for the past 12 months. (for companies) 8. Duly signed and stamped copy of the declaration of suppliers.
B	Technical Evaluation (70%).
B1	Registration certificate with the relevant Institute of Certified Public Accountant- (Country, Regional or International) (10%)
B2	<p>Demonstrated / similar experience in the last 5 years with INGOs, International Organizations, Governments or the UN Humanitarian Response and development work. (10%) (Please attach previous dully signed contracts for previous consultancy works conducted.)</p>

B3	Attach academic/professional certificates in finance and CVs for the audit team that will carry out the assignment. (20%)
B4	Candidate to illustrate and provide a detailed audit approach on how achieve expected audit deliverables. (10%).
B5	Previous experience of consultancies in KENYA, SOUTH SUDAN and UGANDA. (10%) (Please provide a list of consultancies conducted with their respective Geographical locations as mentioned above)
B6	Length of the assignment. (10%) Please attach a detailed work plan with actual proposed timeframe for the assignment.
C	Financial (30%)
C1	Consultants to provide detailed budget, breaking down professional fees and the logistics costs separately.

7. TECHNICAL SPECIFICATIONS - TOR

Organization Background

7.1 Johanniter Unfall-Hilfe e.V. (Johanniter International Assistance) in German Non-Governmental Organization, dedicated to excellence in the field of First Aid, Ambulance Service, Social Service Programmes and other projects in the Medial and Social fields. The Federal Headquarters are based in Berlin, Germany. Johanner International Assistance is the Department for Development, Cooperation and Emergency Aid, implementing and supporting projects worldwide. Our aim is to ensure the survival of people affected by disasters and to strengthen and secure the health, resilience and livelihoods of communities in the regions where we work. We develop our international programmes together with local communities in a culturally and gender sensitive way, based on the community needs. We recognize the importance of addressing climate change challenges and gender equality and include them as core topics in all programmes.

7.2 In South Sudan JIA has been implementing directly

7.3 In Kenya, JIA has been working with AICHM. AICHM is a National local actor as defined through the work steam 2 (localization) of the grand bargain and responds to the detained definition worked by the IASC financing taskforce where national actors are defined as CSO operating in the aid recipient Country in which they are headquartered, working in multiple subnational regions and not affiliated to an international NGO, AIC is registered under the Society Act of Kenya (The Societies rules, 1952 registration under section 5 (2) of the societies ordinance in 1961.

7.4 In Uganda JIA has been working with CEFORD, a National NGO that operates in the whole of west Nile region of Uganda. The organization has been in this region since 2000 implementing both humanitarian and development projects. CEFORD in a non-profit and an indigenous NGO registered in November 2000 with Uganda Non- Governmental Organizations Board asS.5914/3432 according to the NGOs statutes of 1989; registered with the NGO bureau No. 3259: NGO permit No: 4265, CEFORD operates in all the districts of west Nile region with its head office in Arua and unit offices in Nebbi, Zombo, Koboko, Moyo and Adjumani districts.

7.5 PROJECT TO BE COVERED BY AUDIT

Project Name: “Enhance access to health, nutrition and WASH services for people affected by the South Sudan crisis in South Sudan, Kenya and Uganda”.

- Donor: German Federal Foreign Office & ADH (ACTION DEUTSCHLAND HILFT)
- Project Period : August 1st 2020 to June 30th 2024

- Project Duration : 47 months
- Total budget of the project: 11,030,434.53 Euros
- Audit Timelines: 5th August 2024- 20th September 2024
 - Field work 5th August 2024 to 23rd August 2024
 - Draft audit report 6th September 2024
 - Final Audit Report 20th September 2024
- Audit location: Johanniter International Assistance country office Kenya (Nairobi)
 - Travel required to Country Office South Sudan, Uganda (Kampala & Arua) and project partner office in Nairobi Kenya
- Audit Fee: Audit fee should include all expenses, including professional fees, travel, and accommodation.

I. DESCRIPTION OF FINANCIAL REPORTS TO BE AUDITED

The report to be audited is referred to as the Expenditure Utilization Report of Budget vs. Actual, Income and Expenditure Statement with narratives. These reports are prepared by the partner organization using MS Excel or any other appropriate accounting software.

II. AUDIT SERVICES REQUIRED

- An audit firm will be engaged to conduct an audit of the project that Johanniter has self-implemented in South Sudan, as well as the project being implemented through partner AICHM in Kenya and CEFORD in Uganda.
- The audit will be carried out in accordance with either International Auditing Standards
- The audit period is from 1st August 2020 to 30th June 2024.
- The sample of vouchers checked should cover a minimum of 30% of the total transaction value
- The audit should ensure that all categories of costs are included in the sample such as a) Procurements, b) Staffing costs, c) travel costs, training costs etc.
- The Scope of the audit is to be covered as follows:
 - To determine whether Donor funds can be separately identified from other donors' funding and the records of income and expenditure are maintained separately.
 - To confirm whether financial reports submitted by partner are accurate.
 - To determine whether the financial management capacity and financial systems and internal control mechanisms within the organization are adequate to manage the funds provided on the program
 - To ensure financial procedures are in line with German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT) financial policy.
 - Where appropriate identify if Partner has spent own project funds in furtherance of the project
 - to follow-up on the status of the agreed management action of previous audits
- Audit Approach

The auditors' work should include sufficient tests to establish whether:

 - i. An adequate budgetary control system is in place to monitor actual expenditure against budget lines on a periodical basis (preferably monthly and quarterly) basis and to take

effective remedial action as necessary, with adequate segregation of duties in the maintenance and review of accounts and the performance of reconciliations

- ii. Expenditure of donor funds managed by Partner has been disbursed and used in accordance with donor guidelines and other relevant agreements, and only for the purpose for which the funds were provided (confirmation of the amount of funds disbursed and outstanding balances should be provided directly to the auditors by the donor)
- iii. Goods and services financed by donor funding have been procured in accordance with the relevant financing agreements and with due regard to agreed procurement guidelines by either donor or Johanniter
- iv. Inventories and assets registers are complete and accurate and the existence and ownership of assets and stock is regularly verified by physical checks to ensure that they are being used for the intended purposes of the project
- v. All necessary supporting documents, records, and accounts have been kept in respect of all project ventures including expenditures reported to donor. Clear linkages should exist between the books of account and reports presented to donor.
- vi. Records of transactions include accurate information regarding any variations in currency exchange rates, where relevant
- vii. Expenditure of project funds has been approved at the correct level of delegated authority. This includes initial approval to incur expenditure and the payment of claims, invoices, salaries, allowances and any other items of expenditure charges to the project budget
- viii. A field visit to project site in order to verify if the fund has been utilized effectively and whether the stated expenditure in the report justifies the work that has taken place in the field.

III. THE AUDIT REPORT AND MANAGEMENT LETTER

7.5.1 Audit Report

The audit report should clearly indicate the auditor's opinion. This should include at least the following:

- A clear expression of opinion on the management of the project and on compliance with the funding agreement with German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT).
- That it is a special purpose report for the German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT)
- The audit standards that were applied
- The period covered by the opinion;
- Whether the Statement of Expenditure for this project is adequately and fairly presented. The disbursements made are in accordance with the purpose for which funds have been allocated to the project;
- A statement on the total population of vouchers and how the audited sample was chosen
- Besides an opinion on the project financial statement, the report should include a separate paragraph commenting on the accuracy and propriety of expenditure of German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT) funding and the extent to which German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT) can rely on partner financial reports as a basis for funding disbursements

The draft audit report should be submitted to Johanniter International Assistance by 6th September 2024 and the signed audit report will be submitted to Johanniter International Assistance by 20th September 2024.

7.5.2 Management Letter

The management letter should cover the following topics/issues:

- A general review of project progress and timeliness in relation to progress milestones and the planned completion date, both of which should be stated in the project document or Annual Work Plan (AWP). This is not intended to address whether there has been compliance with specific covenants relating to specific performance criteria or outputs.
- An assessment of the project's internal control system with equal emphasis on (i) the effectiveness of the system in providing the project management with useful and timely information for the proper management of the project and (ii) the general effectiveness of the internal control system in protecting the assets (if any) and resources of the project.
- Give comments and observations on the accounting records, systems and controls that were examined during the course of the audit
- Identify specific deficiencies and areas of weakness in systems and controls and make recommendations for their improvement
- Report on the degree of compliance with the financing agreement and give comments, if any, on the internal and external matters affecting such compliance
- Give an opinion on the potential for fraud and corruption in implementation of the project, and provide details of any actual fraud or corruption incidents during the period under review and the value of possible losses

7.5.3 Project Financial Statements

- The Project Financial Statements should include:
 - a Summary of Sources & Uses of Funds showing the sources of German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT) and counterpart funds separately and the uses of funds by disbursement category
 - a Statement of Uses of Funds by Project Activity showing expenditures of the project under each of the main project component and sub-component headings
 - a separate note of any ineligible expenditure identified during the review
- As an annex to the Project Financial Statements, the auditor should prepare reconciliation between the amounts shown as received by the project from German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT) and that confirmed as being disbursed by German Foreign Office and ADH (ACTION DEUTSCHLAND HILFT). As part of that reconciliation, the auditor should indicate the mechanism for the disbursement e.g. direct/indirect reimbursement, direct/indirect expenditures

7.5.4 Audit Certificate

- A copy of Audit Certificate of the audit firm appointed as to ensure professional accreditation.

Safeguarding and protection

The consultant/Agency will be expected to sign a Johanniter safeguarding and protection policy ensuring adherence to high standards of safeguarding protection of its staff, enumerators and people we work with during the course of this exercise.

8. FINANCIAL OFFER

Please attach your financial offer as per Terms of Reference (ToR). The Consultant/(s) should provide detailed budget, breaking down professional fees and the logistics costs separately.

9. DECLARATION OF SUPPLIERS.

DECLARATION OF SUPPLIERS

We _____ [company name] _____ herewith declare that

- a) we do respect basic social rights and working conditions based on international labour standards and condemn the exploitation of child labour;
- b) we are not bankrupt or being wound up, are not having our affairs administered by the courts, have not entered into an arrangement with creditors, have not suspended business activities, are not the subject of proceedings concerning those matters, and are not in any analogous situation arising from a similar procedure provided for in national legislation or regulations;
- c) we have not been convicted of an offence concerning our professional conduct by a judgment which has the force of res judicata;
- d) we have not been guilty of grave professional misconduct;
- e) we have fulfilled all obligations relating to the payment of social security contributions or the payment of taxes in accordance with the legal provisions of the country in which we are established or with the Federal Republic of Germany or those of the country where the contract is to be performed;
- f) we have not been the subject of a judgment which has the force of res judicata for fraud, corruption, involvement in a criminal organisation or any other illegal activity detrimental to Johanniter's financial interests;
- g) following another procurement procedure carried out by Johanniter or another contracting authority, we have not been declared to be in serious breach of contract for failure to comply with our contractual obligations;
- h) we are not subject to a conflict of interest with regard to this tender. We declare that the price on the bid attached is a market competitive offer from my organization, and we are submitting to this procurement process without any conflict of interest, or the provision / receipt of any commission, gift, bribe, gratuity or remuneration of any kind.
- i) we are not guilty of misrepresentation in supplying the information required by Johanniter as a condition of participation in the contract procedure.
- j) we do not perform any act or omit to perform any act, including any misrepresentation, in order to knowingly mislead, or attempt to knowingly mislead JOHANNITER and/or any other party to obtain a financial or other benefit or to avoid any obligation ("Fraudulent Practice");

- k) we do not offer, give, receive or solicit, directly or indirectly, or attempt to offer, give, receive or solicit, directly or indirectly, anything of value to improperly influence the actions of JOHANNITER and/or any other party (“Corrupt Practice”);
- l) we do not enter into any arrangements with any other party or parties that are designed to achieve an improper purpose, including but not limited to improperly influencing the actions of JOHANNITER and/or any other party or engaging in price fixing (“Collusive Practice”, and together with “Fraudulent Practices and Corrupt Practices”, “Prohibited Practices”).
- m) we do not engage in transactions with, or provide resources or support to, individuals and organizations associated with terrorism, whether in cash or in kind, directly or indirectly.
- n) we verify that no support or resources are provided to individuals or entities associated with terrorism as designated on the „Consolidated list of persons, groups and entities subject to EU financial sanctions” maintained by the European Commission or by any other similar sanction list of individuals and entities that may be established by the United Nations Security Council or the United States of America.
- o) we do not engage in acts that directly support or advance trafficking in persons, including the following acts:
 - i destroying, concealing, confiscating, or otherwise denying an employee access to that employee’s identity or immigration documents;
 - ii. failing to provide return transportation or pay for return transportation costs to an employee from a country to the country from which the employee was recruited upon the end of employment if requested by the employee.
 - iii. soliciting a person for the purpose of employment, or offering employment, by means of materially false or fraudulent pretences, representations, or promises regarding that employment.
- p) we do respect applicable law relating to anti-money laundering in the execution of our contracts.

General statements:

- 1.1 The contractor shall communicate these fundamentals of JOHANNITER’s Policy to its management, employees, subcontractors and agents and shall take all reasonable measures to ensure that such persons do not engage in prohibited practices.
- 1.2 The contractor shall immediately disclose to JOHANNITER any actual, apparent, potential or attempted prohibited practice that the contractor becomes aware of. To that end, the contractor shall fully cooperate, and shall take all reasonable steps to ensure that its management, employees, subcontractors and agents fully cooperate with any investigation of prohibited practices by JOHANNITER, including by complying with all reasonable requests from JOHANNITER to gain access to and inspect any records, documents and other relevant information.
- 1.3 JOHANNITER is committed to the protection of vulnerable populations in humanitarian crisis, including from sexual exploitation and abuse. By entering into a contract with JOHANNITER, the contractor undertakes to ensure that its personnel, agents and subcontractors conform to the highest standards of moral and ethical conduct.

The contractor expressly acknowledges and agrees that:

- a) Any breach of this policy by the contractor or by any of its management, employees, subcontractors or agents constitutes a material breach of the contracts, which entitles JOHANNITER to immediately terminate a contract without incurring any liability to the contractor; and

- b) In the event that JOHANNITER were to determine through an investigation or otherwise that a prohibited practice occurred, JOHANNITER shall have, in addition to its right to immediately terminate the contract, the rights to:
- i. Apply and enforce the relevant sanctions in accordance with its internal regulations, rules, procedures, practices, policies and guidelines, including referral of the matter to national authorities when appropriate; and
 - ii. Recover all losses, financial or otherwise, suffered by JOHANNITER in connection with such prohibited practices.

Signed:

Print name:

Position:

Company Name:

Date & Stamp

Address:

----- END-----