

TERMS OF REFERENCE

FOR

**FOR APPOINTMENT OF A SUITABLE QUALIFIED SERVICE PROVIDER TO
RENDER INTERNAL AUDIT SERVICES TO THE QUALITY COUNCIL FOR
TRADES AND OCCUPATIONS (QCTO) FOR A PERIOD OF THIRTY-SIX (36)
MONTHS**

INVITATION TO BID

FOR APPOINTMENT OF A SUITABLE QUALIFIED SERVICE PROVIDER TO RENDER INTERNAL AUDIT SERVICES TO THE QUALITY COUNCIL FOR TRADES AND OCCUPATIONS (QCTO) FOR A PERIOD OF THIRTY-SIX (36) MONTHS.

TENDER NO: QCTO 05/2026

Closing Date	Address for Submission
Date: 31 July 2026 Time: 11:00am	Quality Council for Trade and Occupations Tender Box @Reception 256 Glyn Street Hatfield Pretoria 0083

Late Submissions will not be considered

Bidder's Name		
Address		
Contact person		
Contact numbers	(w)	(cell)
Email address		

BRIEFING SESSION INFORMATION

Compulsory Virtual briefing session

Date: 16 July 2026

Time: 10am – 11am

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/34377780609430?p=9StiRq6Rd8e7zTR6SI>

Meeting ID: 343 777 806 094 30

Passcode: Ro6aS7Zw

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1. INTRODUCTION

The QCTO is a Schedule 3A Public Entity that was established in accordance with the Skills Development Act, No. 97 of 1998 (as amended), and the National Qualifications Framework Act, No. 67 of 2008 (as amended), and came into operation on 1 April 2010.

The main functions of the QCTO, among others, are to develop standards for occupational qualifications, including trades and skills programmes; accredit skills development providers and assessment centres; conduct assessments; ensure quality assurance; and issue certificates to qualifying learners.

Therefore, the QCTO is responsible for standards generation and maintenance, as well as the quality assurance of occupational full and part qualifications registered on the National Qualifications Framework (NQF) and the Occupational Qualifications Sub-Framework (OQSF) policy, including skills programmes.

The QCTO has approximately 114 staff members and is situated in Hatfield, Pretoria. More information can be obtained from <https://www.qcto.org.za>.

Quality Council for Trades and Occupations (QCTO) seeks to invite potential qualified and experienced service providers to submit proposals to render internal audit services to the Quality Council for Trades and Occupations (QCTO) for a period of thirty-six (36) months at the, as specified herein and in accordance with the General Conditions of the offer, as well as the specifications, are requested to complete this bid document together with all the standard bidding documents in full.

2. BACKGROUND

The Quality Council for Trades and Occupations (QCTO) is a Quality Council established in 2010 in terms of the Skills Development Act, No. 97 of 1998 (as amended) and the National Qualifications Framework Act, No. 67 of 2008 (as amended). Its role is to oversee the design, implementation, assessment and certification of occupational qualifications, including trades, on the Occupational Qualifications Sub-Framework (OQSF). The QCTO also offers guidance to skills development providers who must be accredited by the QCTO to offer occupational qualifications.

In summary, the QCTO is responsible for:

Establishment and management of the Occupational Qualification Sub-Framework (OQSF);

- Occupational Qualifications and skills programmes development and maintenance;
- Accreditation of Skills Development Providers;
- Accreditation of Assessment Centres;
- Assessment;
- Certification;
- Research and Knowledge Development; and
- Stakeholder Management and Advocacy.

3. PURPOSE

The purpose of this bid is to invite a potential qualified and experienced service providers to submit proposals to render Internal Audit services to the QCTO on an outsourced basis for a period of thirty-six (36) months. This document intends to provide the prospective service providers with adequate information to understand and respond to QCTO's requirements. The appointment will be for a period of thirty-six (36) months commencing on the date as prescribed in the Letter of Award and signed Service Level Agreement to be signed by both parties.

4. TENDER SUBMISSION AND COMPLIANCE

Prior to submission, the bidders must check that all pages are properly numbered, and all required documents are signed and initialled. QCTO will hold the duly authorised signatory liable on behalf of the bidder.

Bids received late shall not be considered. The tender (bid) box shall be closed at exactly 11:00 am of the closing date and bids arriving late will not be considered under any circumstances. Bids received late shall be returned unopened to the bidder. Bidders are therefore strongly advised to ensure that bids be despatched at such a time that will accommodate of any unforeseen events that may delay the delivery of the bid.

NB: Please create an index page for ease of reference. Paginate your bid submission by using numbered file dividers or a similar system. Each page should be initialled with black ink.

BID FORMAT

A detailed Bid in response to this Terms of Reference must be submitted. The Bid should contain all the information required to evaluate the bid against the requirements stipulated in these terms of reference. The following must be attached to the Bid as annexures:

- **Annexure B:** Summary of experience (Must use attached template).
- **Annexure B1:** Pricing information. Price Bids must include VAT and should be fully inclusive to deliver all outputs indicated in the terms of reference (Must use attached Excel template).
- The published terms of reference (this document, including Annexure A to this document).

Bidders must adhere to the below list for submission:

Table 4 (a)

I/We have attached to this document:	Tick if submitted		Office use
	Yes	No	
• Four hard copies of the technical bid document including the duly completed terms of references document (initialled by authorised signatories)	Yes	No	
• Annexure B: Summary of experience (Must use attached template).	Yes	No	
• Submission of one pricing completed SBD 3.3 , together with Annexure B1 (Must use attached Excel template). (Separately sealed in an envelope labelled PRICING).	Yes	No	
• One (1) USB Submission of the technical bid document including the duly completed terms of references document (initialled by authorised signatories)	Yes	No	
• Duly Completed Standard Bidding Documents (SBD 1 SBD 4, SBD 6,1)	Yes	No	
• Proof of CSD Registration (National Treasury) MAAA number on the SBD1 (invitation to bid) and attach CSD report. If there will be subcontracting, proof of CSD registration of the sub-contractor must be submitted	Yes	No	
• Tax Compliance Requirements	Yes	No	
• Proof of briefing session attendance must be attached (Failure to attend the compulsory briefing session will result into disqualification)	Yes	No	

4.1. Pricing

- 4.1.1. The bidder must submit details regarding the Bid price for the services on the pricing schedule provided in SBD 3.3, and Annexure B 1. The completed form/s must be submitted together with the **Annexure B1** in 1 envelope.
- 4.1.2. Bidders are required to indicate their rates (costs) inclusive of all applicable taxes.
- 4.1.3. The attached spreadsheet (**B1**) must be used to cost the Bid.
- 4.1.4. The price Bid must include VAT (if applicable) and should be fully inclusive to deliver all outputs indicated in the terms of reference.
- 4.1.5. Bidders must ensure that the Total Bid Price (Including VAT) must be the same on pricing schedule (SBD1) and on the Annexure B1: Costing/Price Schedule. Failure to comply with this requirement will lead to disqualification.
- 4.1.6. Bidders must ensure that they indicate the Bid Prices (Including VAT) for each year on the Annexure B1: Costing/Price Schedule
- 4.1.7. QCTO will not provide upfront payments.
- 4.1.8. All other cost increases will be negotiated, not exceeding the actual inflation rate (CPI).

NB: Failure to provide the pricing bid and errors on calculations will invalidate the bid and result in immediate disqualification of the bid

4.2. PARTNERSHIPS AND LEGAL ENTITIES

In the case of the bidder being in a partnership, close corporation or a company, a certificate reflecting the names, identity numbers and addresses of the partners, members or directors (as the case may be) must be submitted with the Bid.

4.3. CONSORTIUMS AND JOINT VENTURES

- 4.3.1. If the bidding unit emanates from a joint venture or collaborative partnership or consortium (including a newly formed company), the individual entities that make up the bidding unit should each provide all the mandatory requirements.
- 4.3.2. Should all the requirements in respect of the bidding unit or the individual entities not be met, the bidding unit will be disqualified.
- 4.3.3. It is recognised that bidders may wish to form consortia to provide the services.
- 4.3.4. In response to this invitation to bid, a consortium shall comply with the following requirements:
 - A copy of the agreement entered by the consortium members shall be submitted with the Bid. It shall be signed to be legally binding on all consortium members.
 - The Bid document shall be signed to be legally binding on all consortium members.
 - One of the members shall be nominated by the others as authorized to the lead member and this authorisation shall be included in the agreement entered between the consortium members.
 - The lead member shall be the only authorised party to make legal statements, communicate with QCTO and receive instructions for and on behalf of any or all the members of the consortium.

5. SCOPE AND DEFINITION OF WORK

The overall objective of the service provider will be to provide independent and objective assurance and consulting services designed to add value and improve the organisation's operations. The appointed service provider will assist the organisation in accomplishing its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of the risk management system, internal control and governance processes. The bill of quantities to be priced by the tenderer is provided appended to this document in annexure B.

The appointed service provider will:

- 5.1. Be responsible for all internal audit activities at the QCTO that are deemed to be consistent with the definition of internal auditing as defined by the Institute of Internal Auditors (IIA).
- 5.2. Assist the QCTO in maintaining effective and efficient controls by evaluating the controls in place to mitigate risk and developing recommendations for enhanced improvement. The controls subject to evaluation should encompass the following:
 - 5.2.1. the information system environment,
 - 5.2.2. the reliability and integrity of financial and performance information,
 - 5.2.3. the effectiveness of operations,
 - 5.2.4. safeguarding of assets,
 - 5.2.5. compliance with laws, regulations and controls; and
 - 5.2.6. the effectiveness of risk management systems.
- 5.3. Assist the QCTO in achieving its objectives by evaluating and developing recommendations for the enhancement or improvement of the process through which:
 - 5.3.1. Objectives and values are established and communicated,
 - 5.3.2. The accomplishment of objectives is monitored,
 - 5.3.3. Accountability is ensured,
 - 5.3.4. identified risks are managed; and
 - 5.3.5. Corporate values are preserved.
- 5.4. All audits are to be conducted in terms of the approved Internal Audit Plan.
- 5.5. All audit work must conform to the International Standards for the Professional Practice of Internal Auditing.
- 5.6. All audit documents and or information must be made available to the QCTO's external auditors, the AGSA.
- 5.7. The appointed service provider staff must maintain their objectivity by remaining independent of the activities they audit. The service provider shall:
 - 5.7.1. have no executive or managerial powers, functions or duties,
 - 5.7.2. not be involved in the day-to-day operation of the QCTO; and
 - 5.7.3. not be responsible for the detailed development or implementation of new systems and procedures.
- 5.8. All documents and or information will remain the property of the QCTO after the bid period of the contract has ended.
- 5.9. All serious defects in internal controls that could result in malpractice must be identified and reported to the QCTO CEO.
- 5.10. If potential fraud or irregularities are discovered, these must be reported to the QCTO CEO and the Audit and Risk Committee.
- 5.11. There must be a professionally qualified audit supervisor present throughout the duration of the contract.
- 5.12. The QCTO will not be billed for any unproductive or duplicated time spent on assignments, for any reason.
- 5.13. Sufficient time must be spent on assignments to ensure that quality is maintained at the highest standards.

- 5.14. All staff assigned to the assignment must be properly qualified and trained. Should there be any changes to the assigned staff; the service provider must obtain written consent from the QCTO CEO.
- 5.15. The service provider will have access to all records and information of the QCTO that will ensure their ability to fulfil their responsibilities.
- 5.16. The service provider will be required to keep a record of the breakdown of hours committed with relevant supporting documentation.
- 5.17. The service provider will be responsible for its own hardware and technical software to adequately perform its duties and functions.
- 5.18. The total price for the project must be inclusive of Value Added Tax, overheads, travel and all costs.

6. RESPONSIBILITY OF THE SERVICE PROVIDER

The appointed service provider will be required to:

- 6.1. Adhere to the QCTO Internal Audit Charter
- 6.2. Audit any other systems that might be developed and implemented.
- 6.3. Compile the Internal Audit Strategy. The Strategy should include details of how the audit will be conducted, reporting lines, and the value added by the outsourced Internal Audit to the QCTO.
- 6.4. Compile a rolling three-year strategic Internal Audit Plan based on an assessment of key areas of risk for QCTO, having regard to its current operations, proposed in its strategic plan and risk management strategy.
- 6.5. Develop an Internal Audit Plan per year of the rolling plan.
- 6.6. The Internal Audit Plan should include details of budgets and timeframes and the scope of the audit.
- 6.7. The Internal Audit function objectives, defined in terms of audit focus areas, inter alia, are:
 - 6.7.1. Financial auditing: which aims to ensure that reliable information is produced for both management and reporting purposes and that adequate controls exist to safeguard assets;
 - 6.7.2. Procurement auditing to ensure that procurement is compliant with Supply Chain Management legislations and relevant prescripts;
 - 6.7.3. Contract Management auditing to ensure that service providers adhere to the terms and conditions of contracts, and that commitments are recognised;
 - 6.7.4. Human Capital auditing to ensure effective use of resources and compliance to labour legislation;
 - 6.7.5. Operational auditing: which focuses on the effectiveness and efficiency of the organisation's operations;
 - 6.7.6. Compliance auditing: which addresses compliance with relevant national laws and regulations, best practice and the QCTO's established policies and procedures;
 - 6.7.7. IT auditing: which reviews the controls over information technology and whether IT supports the QCTO's objectives; and
 - 6.7.8. Performance Auditing: to evaluate measures instituted by management to ensure economic acquisition, efficient and effective utilisation of resources.
- 6.8. Audit of performance information on a quarterly and annual basis to verify the QCTO's reported performance against predetermined objectives.
- 6.9. On completion of each audit project the appointed service provider must distribute a copy of the report (review report) to the QCTO CEO. The engagement manager in charge of the internal audit will discuss the final review report at the Audit and Risk Committee meeting.
- 6.10. A quarterly report must be prepared for the QCTO CEO and the Audit and Risk Committee on the progress of the audits against the Audit plan.
- 6.11. Where approved by the Audit and Risk Committee, the appointed service provider could assist the QCTO with: preparation of documents such as draft policies and procedures; facilitation of risk assessments; fraud prevention; management of audit action plans, including facilitation of root cause analysis workshops; provide inputs to the combined assurance heat map; conducting reviews; providing detailed opinions on draft Strategic and Annual Performance Plans; and reviewing the Annual Financial Statements and the Annual Report.
- 6.12. Provide support and consulting services to assist the QCTO to implement the envisaged Public Sector Compliance Framework.

- 6.13. Provide support in the assistance of continuous implementation of POPI and PAIA as well as adherence to relevant legislation and KING IV.
- 6.14. Where approved by the QCTO CEO and the Audit and Risk Committee, assist the QCTO with the audit of tenders, probity audits, SLAs and awarded contracts.
- 6.15. Conduct special investigations at the request of the QCTO CEO and the Audit and Risk Committee.
- 6.16. The QCTO will:
 - 6.16.1. Supply the appointed service provider with all relevant, available data and information required;
 - 6.16.2. Provide assistance reasonably required by the appointed service provider to execute its duties and responsibilities; and
 - 6.16.3. Provide office space for staff of the appointed service provider during reviews.
- 6.17. Extent Of Computerisation

Audit any other systems that might be developed and implemented. The QCTO utilises the following systems at present:

 - 6.17.1. Sage VIP Premier Payroll and HRM;
 - 6.17.2. Sage Intacct;
 - 6.17.3. SAGE 300 People;
 - 6.17.4. CaseWare working papers;
 - 6.17.5. Microsoft Office (e.g. Teams & SharePoint); and
 - 6.17.6. Custom-built systems (Certification Verification System and Apprentice system).

7. COMPANY REQUIREMENTS

7.1. The following must be submitted:

- 7.1.1. COIDA
- 7.1.2. CSD Registration (National Treasury)
- 7.1.3. Proof of company/closed corporation registration and a copy of CM/CK certificates
- 7.1.4. Copies of the identity documents of those with equity/shares
- 7.1.5. Project plan, detailed deliverables, Annual Internal Audit Plan, etc.

8. DELIVERABLES AND TIME FRAMES

The service provider must ensure that the services are provided for thirty-six (36) months from the start date of the contract. QCTO shall review the bidder's performance annually and reserves the right to terminate the contract due to non-performance. Renewal for the next year shall be subject to satisfactory performance in the preceding year.

NO	DELIVERABLES	TIMEFRAME
1	Inception Meeting Signing of the SLA	September 2026
2	An Internal Audit Plan per year and three year rolling Internal Audit Plan	On inception of the Contract and there after annually in January of each year
3	Fraud Questionnaire to all staff and Management	Annually
4	Quality assured reports on all internal Audit review undertaken as per the Internal Audit Plan on	Monthly
5	Scoping letters and Scoping Meeting	As per review
6	Quarterly report	Quarterly
7	Adhoc investigation	As per request by CEO/ ARC/ Council
8	Internal Audit overall Conclusion (Final Report)	Annually (after AGSA Audit)

9. EXPERIENCE / SKILLS / PAST PERFORMANCE / TEAM REQUIRED

The attached spreadsheet Annexure **B** must be used to summarise qualifications, skills and experience.

9.1. Company Experience

The bidder must have a minimum of five (05) years of cumulative operational experience in internal audit of Public Entities, (exposure specific to internal audit) and specialisation fields e.g. ICT audit, performance information, risk management, Financial Audits, Operational Audits, Compliance Audits, Governance Risk and Fraud Audit. To support this, bidders are required to submit reference letter/s (on the letterhead of the company and signed by management of that company) as proof that they have successfully rendered the services, or that they have been providing similar services. The reference letter/s should include contactable details for verification purposes. The attached template (**Annexure B**) must be used to summarise the experience.

9.2. Team Qualifications and Experience Required

The bidders must demonstrate evidence of dedicated resources available to conduct various audit assignments (Finance, ICT, Compliance, Operations) for the duration of the contract. Qualifications and experience matched and aligned to the various types of audit. (attach CV's, qualifications, etc.)

Team members indicated in the proposal must be available for the duration of the project and must play a meaningful role in the project. Replacement of team members may only be done in consultation with QCTO and replacement of such must have the same qualifications / experience as those they are replacing.

The following table illustrates the minimum qualification and experience required for

Table 9.2(a)

Roles*	Qualifications and Professional membership	Experience
Engagement Manager	Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.	Minimum: 10 years working experience in Financial Audit & Internal Audit
Audit manager	Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.	Minimum: 6 years working experience in Financial Audit & Internal Audit
AUDIT TEAM: The internal audit team must be a combination of different skills		
Financial Audit: Internal Auditor 1	B Com Internal Auditing / Accounting, B Tech Internal Auditing.	Minimum: 3 years working experience in Internal Audit

	Professional membership such as CIA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.	
ICT Gen Control & Application Review / ICT Security Audit: ICT Auditor 2	BCom Internal Auditing or Accounting, B Tech Internal Auditing or BCom Informatics or Information Systems. Professional membership with CISA/similar and IAA registration in good standing.	Minimum: 3 years working experience in ICT Audit
Performance Audit: Internal Auditor 3	BCom Internal Auditing or Accounting, B Tech Internal Auditing. Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.	Minimum: 3 years working experience in Internal Audit
Compliance Audit: Internal Auditor 4	BCom Internal Auditing or Accounting, B Tech Internal Auditing. Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.	Minimum: 3 years working experience in Internal Audit

****One audit team member can have more than one of the roles indicated**

QCTO reserves the right to verify all qualifications through the South African Qualifications Authority and to verify experience indicated on CVs with third parties.

10. EVALUATION

QCTO may request additional information, clarification, or verification regarding any information contained in a bid. Information will be requested in writing, and the bidder must provide the requested information within forty-eight (48) hours after the request has been made; otherwise, the bidder will be disqualified.

QCTO may conduct due diligence on any bidder, which may include interviewing customer references or other activities to verify a bidder's other information and capabilities (Including visiting the bidder's previous premises and/or sites to verify certain stated information or assumptions). In these instances, the bidders will be obliged to provide QCTO with all necessary access, assistance, and/or information that QCTO may reasonably request and to respond within the given time frame set by QCTO.

The 80/20 principle will be applied in terms of the Preferential Procurement Policy Framework Act.

10.1. STAGE 1: MANDATORY REQUIREMENTS

During this stage, the bid will be reviewed to determine compliance with all mandatory requirements and such documents must be signed by a duly authorized representative. Failure to meet or submit any or all the above mandatory requirements will lead to the bidder being disqualified.

Table 9.1 (a)

NO	I/We have attached to this document:	Tick if submitted		Office use
		Yes	No	
1	COIDA	Yes	No	
2	CSD Registration (National Treasury)	Yes	No	
3	Proof of company/closed corporation registration and a copy of CM/CK certificates	Yes	No	
4	Copies of the identity documents of those with equity/shares	Yes	No	

Note: Failure to meet all the above mandatory requirements will result into disqualification

10.2. STAGE 2: FUNCTIONALITY

Only bidders that qualified during the Mandatory Evaluation will be evaluated on functionality. At this stage, the evaluation process will be based on the bidder's responses in respect of their Bids against Terms of Reference and quality.

Table 9.2(a): Qualifying Bid will be evaluated on the following:

No	Evaluation Criteria	Guideline	Scoring	Points
1	Company Experience	<p>Demonstrate adequate experience through the number, types of similar projects/assignments undertaken. Provide List of Public Entities where similar projects were undertaken in the last five years.</p> <p>The service provider must have a minimum of five (05) years of cumulative operational experience as per paragraph 8.1. (cumulative operational experience is determined by the duration of contracts or projects)</p> <p>Reference letters must contain the following:</p> <ul style="list-style-type: none"> • Signed and on an customer entity letterhead. • Clearly indicate the type of service provided. • Duration of the contract must be 3years or more. • Reference letters to be dated and signed • Relevant contact person's name, surname and position • Relevant contact number/s <p>QCTO reserves the right to contact these organisations, without prior notice to the bidder</p>	<ul style="list-style-type: none"> • 05 reference letters = 20 Points • 04 reference letters = 10 Points • 03 reference letters = 05 Points • 02 reference letters = 03 Points • No reference letters = 0 Points 	20
2	Qualification & Experience: Engagement Manager	<p>Honours Degree Internal Audit, Accounting or equivalent</p> <p>Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.</p> <p>Experience: Minimum: 10 years working experience in Financial Audit & Internal Audit</p>	<p>Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 10 years' working experience in Financial Audit & Internal Audit = 10 Points</p> <p>No Honours Degree Internal Audit, Accounting or equivalent and or no Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and / or no minimum of 10 years' working experience in Financial Audit & Internal Audit = 0 Points</p>	10

No	Evaluation Criteria	Guideline	Scoring	Points
3	<p>Qualification & Experience: Audit manager</p>	<p>Honours Degree Internal Audit, Accounting or equivalent</p> <p>Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.</p> <p>Experience: Minimum: 6 years working experience in Financial Audit & Internal Audit</p>	<p>Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 6 years' working experience in Financial Audit & Internal Audit = 10 Points</p> <p>Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 4 years' working experience in Financial Audit & Internal Audit = 05 Points</p> <p>Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 2 years' working experience in Financial Audit & Internal Audi = 3 Points</p> <p>No Honours Degree Internal Audit, Accounting or equivalent Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and less than 2 years' working experience in Financial Audit & Internal Audit = 0 Points</p>	10
4	<p>Qualification & Experience: Financial Audit: Internal Auditor 1</p>	<p>B Com Internal Auditing / Accounting, B Tech Internal Auditing. Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing. Minimum: 3 years' working experience in Internal Audit</p>	<p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 3 years' working experience in Internal Audit = 10 points</p> <p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE,</p>	10

No	Evaluation Criteria	Guideline	Scoring	Points
			<p>CRMA, ACCA and IAA registration in good standing and minimum of 2 years working experience in Internal Audit = 05 points</p> <p>No B Com Internal Auditing / Accounting, B Tech Internal Auditing, and/ or no professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and less than 2 years working experience in Internal Audit = 0 points</p>	
5	<p>Qualification & Experience: ICT Gen Control & Application Review / ICT Security Audit: ICT Auditor 2</p>	<p>BCom Internal Auditing or Accounting, B Tech Internal Auditing or BCom Informatics or Information Systems. Professional membership with CISA/similar and IAA registration in good standing. Minimum: 3 years working experience in ICT Audit</p>	<p>BCom Internal Auditing or Accounting, B Tech Internal Auditing or BCom Informatics or Information Systems, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 3 years' working experience in Internal Audit = 10 points</p> <p>BCom Internal Auditing or Accounting, B Tech Internal Auditing or BCom Informatics or Information Systems, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 2 years working experience in Internal Audit = 05 points</p> <p>No BCom Internal Auditing or Accounting, B Tech Internal Auditing or BCom Informatics or Information Systems, and/ or no professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and less than 2 years working experience in Internal Audit = 0 points</p>	10

No	Evaluation Criteria	Guideline	Scoring	Points
6	<p>Qualification & Experience: Performance Audit: Internal Auditor 3</p>	<p>BCom Internal Auditing or Accounting, B Tech Internal Auditing.</p> <p>BCom Internal Auditing or Accounting, B Tech Internal Auditing. Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.</p> <p>Minimum: 3 years working experience in Internal Audit</p>	<p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 3 years' working experience in Internal Audit = 10 points</p> <p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 2 years working experience in Internal Audit = 05 points</p> <p>No B Com Internal Auditing / Accounting, B Tech Internal Auditing, and/ or no professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and less than 2 years working experience in Internal Audit = 0 points</p>	10
7	<p>Qualification & Experience: Compliance Audit: Internal Auditor 4</p>	<p>BCom Internal Auditing or Accounting, B Tech Internal Auditing.</p> <p>BCom Internal Auditing or Accounting, B Tech Internal Auditing. Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing.</p> <p>Minimum: 3 years working experience in Internal Audit</p>	<p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 3 years' working experience in Internal Audit = 10 points</p> <p>B Com Internal Auditing / Accounting, B Tech Internal Auditing, Professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and IAA registration in good standing and minimum of 2 years working experience in Internal Audit = 05 points</p> <p>No B Com Internal Auditing / Accounting, B Tech Internal Auditing, and/ or no professional membership such as CIA, CISA, CA(SA), CFE, CRMA, ACCA and</p>	10

No	Evaluation Criteria	Guideline	Scoring	Points
			IAA registration in good standing and less than 2 years working experience in Internal Audit = 0 points	
8	Methodology and audit planning	Methodology: The audit methodology to be employed to ensure compliance with standards set by the Institute of Internal Auditors.	<p>Approach and Methodology clearly documented and aligned to the scope of work and IIA Standards, also including value add, timeframes and skills transfer = 10 Points</p> <p>Approach and Methodology clearly documented and aligned to the scope of work and IIA = 05 Points</p> <p>Approach and Methodology documented = 03 Points</p> <p>Approach and Methodology not documented = 0 points</p>	20
	Total			100

Each criterion shall be assessed and scored on the evaluation sheet using the above points.

Threshold: Bidders who score less than **80** out of **100** points will not be considered for Price and Specific Goals and will be disqualified for this project

10.3. STAGE 3: PRICE AND SPECIFIC GOALS

Only bids that achieved the minimum qualifying score/percentage for functionality will be considered further in terms of the 80/20 preference point system.

The formulae to be utilised in calculating points scored for the preference point system will be included in the tender document.

Step 1 will be the calculation of points for price where the lowest bid will score 80 points for price, while bids with higher prices will score lower points for price on a pro-rata basis. The following formula will be utilised to calculate the points for price in respect of Bid with a Rand value below R50 000 000 (all applicable taxes included):

$$P_s = 80(1 - \frac{P_t - P_{min}}{P_{min}})$$

Where:

P_s = Points scored for comparative price of Bid or offer under consideration.

P_t = Comparative price of Bid or offer under consideration; and

P_{min} = Comparative price of lowest acceptable Bid or offer.

Step 2 will be the calculation of points for the Specific goals contribution where **20** points will be awarded to a Bidder as per the table below:

Specific goals	Definitions	Number of Points
Black Women controlled with at least 50%. >50% = 5 points <50% = 0 point	5 points can be claimed by bidders who have directors who are Black women with at least 50% controlled	5
Youth controlled with at least 50%. >50% = 5 points <50% = 0 point	5 points can be claimed by bidders who have directors who are Black persons from the age of 16 to 35 with at least 50% of controlled	5
Black controlled with at least 50%. >50% = 10 points <50% = 0 point	10 points can be claimed by bidders who have directors who are Black with at least 50% controlled	10

Note: Failure to provide certification or affidavit substantiating the attainment of any of the Specific goals criteria will result in the Bidder being awarded zero (0) points for the Specific goal.

In the case that B-BBEE certificates are used to substantiate the points, the bidder must submit the full verification report, which shows the percentage of black ownership, Women, Youth and address for locality (see SBD 6.1 page 4 for verification documents).

11. CALCULATING THE FINAL SCORE

The points scored for the price (step 1) will be added to the points scored for the Specific goals (step 2) to obtain the tenderer's total points scored out of 100.

AREAS OF EVALUATION	POINTS
Price	80
Specific Goals	20
Total	100

12. SPECIAL CONDITIONS APPLICABLE TO THIS BID

- The contract shall be for a maximum duration of three years subject to an annual appraisal by the QCTO.
- Renewal for the next year shall be subject to satisfactory performance in the preceding year.
- The only exclusions to penalties shall be conditions that the QCTO accepts to be beyond the service provider's control.
- QCTO will furnish the Service Provider with all relevant and available data and information, which is necessary to perform the services under the agreement.
- QCTO will become the owner of all information, documents, programmes, advice and reports generated and compiled by the Service Provider in the execution of the services.
- The copyright of all documents and reports compiled by the Service Provider will vest in QCTO and may not be reproduced or distributed or made available in any other way without the written consent of QCTO.
- All information, documents, programmes and reports must be regarded as confidential and may not be made available to any unauthorized person or institution without the written consent of QCTO.
- Appointment is subject to both parties agreeing with the Service Level Agreement; both parties must sign the agreement.
- The Service Provider is entitled to general knowledge acquired in the execution of this agreement and may use it, if it shall not be to the detriment of the QCTO.
- The successful bidder shall provide the service required based on the set timelines agreed with QCTO.
- Conditions stipulated in the general conditions of the contract will be applicable should any of the parties fail to deliver (read together with the Service Level Agreement signed by both parties).
- On termination of the agreement, for whatever reason (s), all documents, programmes, reports, must be handed to QCTO, The Service Provider relinquishes the right of retention thereof.
- The Service Provider will be liable for any loss/damage of assets during the contract period.
- The bidder's officials must make themselves available for court proceedings and/or QCTO internal disciplinary and arbitration proceedings as required.
- Financial penalties will be issued as determined in the Service Level Agreement.

13. GENERAL CONDITIONS OF CONTRACT

The General Conditions of Contract (GCC) must be accepted. QCTO reserves the right to implement remedies as provided for in the GCC.

The GCC can be downloaded from the Treasury Website. Please refer to the link below:

<http://www.treasury.gov.za/divisions/ocpo/sc/GeneralConditions/General%20Conditions%20of%20Contract.pdf>

14. SERVICE LEVEL AGREEMENT

The successful bidders will be expected to enter into a Service Level Agreement (SLA) with the QCTO.

The contract shall be for a maximum duration of 36 months subject to an annual appraisal and confirmation of compliance with the bid requirements.

The SLA will include, amongst others, the following:

- i Period of agreement;
- ii Pricing Conditions;
- iii Changes to the proposed team;
- iv Method of communication and reporting;
- v Non-performance;
- vi financial penalties and termination of the contract;
- vii Procedures relating to payments;
- viii Procedures relating to management reports;
- ix Terms of deliverables
- x Reviews;
- xi Uncompleted work;
- xii Confidentiality; and
- xiii Disputes.

The QCTO has a standard template for Service Level Agreements into which both parties (QCTO and the successful bidder) will provide inputs. This SLA shall be the sole document governing the business relationship between the QCTO and the successful bidder. No additional agreements may supersede or govern the SLA.

15. ACCEPTANCE OF BID

QCTO does not bind itself to accept either the lowest or any other tender and reserves the right to accept the tender that it deems to be in the best interest of the organization. QCTO reserves the right to accept the offer in full or in par

16. TENDER VALIDITY PERIOD

The validity period for this bid is **180 days**.

17. ENQUIRIES

Any technical enquiries regarding the terms of reference shall be directed in writing to:
Mr Mahlatse Manamela
E-Mail: manamela.m@qcto.org.za

Contact persons for SCM and administrative related issues:
Mr. Lekhotla Motlounq
Email: tenders@qcto.org.za