



ENVIRONMENTAL ASSESSMENT PRACTITIONERS BOARD (EAPB)

TENDER NO. EAPB/2024/01

TERMS OF REFERENCE FOR PROVISION OF EXTENAL AUDIT SERVICES

February 2024

1.0 BACKGROUND

The Environmental Assessment Practitioners Board (EAPB) is a non-profit professional body established by an act of Parliament, through the Environmental Assessment (EA) Act Cap 65:07. Its main purpose is to regulate the quality of environmental assessment in Botswana through registration and certification of environmental assessment practitioners, for both environment and public good.

EAPB is committed to ethical and professional practice in all its operations and acknowledges that it has a social responsibility to care for the interests of present and future generations, thus subscribing directly to sustainable development.

The Environmental Assessment Practitioners Board requests interested service providers (companies) to submit proposals.

2.0 OBJECTIVES OF THE TENDER

Bidders are invited to tender for the provision of audit services for Annual Financial Statements of EAPB for a period of five (5) years: 2023 - 2028, in accordance with relevant statutory requirements and International Standards on Auditing. Bidders who are domicile in Botswana shall, in order to be considered for the award of the contract, be appropriately licensed to trade. The bidder will be required to perform within the below mentioned scope of work.

3.0 SCOPE OF WORK

3.1 The objective of this tender is to invite bids for the provision of financial audit services in accordance with relevant statutory requirements and International Standards on auditing.

3.2 This service shall cover a period of five (5) years as follows: -

3.2.1 Auditor the Botswana Environmental Assessment Practitioners Association (BEAPA) for the financial year 2023/24.

BEAPA was established under the Societies Act in 2010 - with the mandate to register, certify as well as regulate Environmental Assessment Practitioners (EAPs) in terms of the Environmental Assessment (EA) Act, CAP 65:07. In 2019, the Board was advised that the Constitution of BEAPA assumed the powers of the statutory Board as established by the EA Act which meant that the Board played a dual role of the statutory Board and Association. The Board was advised that the entity created by BEAPA could not lawfully perform the functions set out for the Board as established by the EA Act. Considering the above, it was incumbent upon the Board to regularise the position. In practical terms this meant that there must be a transition to segregate the Environmental Assessment Practitioners Board and the Association. The process of transitioning is ongoing.

3.2.2 Following completion of the transition, audit the Environmental Assessment Practitioners Board for the financial years 2024/25, 2025/26, 2026/27 and 2027/2028

- 3.3 The Auditor shall be expected to conduct an annual financial audit in compliance with International Standards on Auditing (ISAs), form an opinion and provide reports under the applicable laws and standards.
- 3.4 The auditor shall be expected to submit the following deliverables each audit period:
- Formal audit opinion
 - Management letter - provide a detailed management letter citing areas of improvement after each audit
 - Present the audit report during the Annual General Meeting (AGM)
- 3.5 The auditor is required to state a schedule of key personnel and curriculum vitae
- 3.6 The Auditor shall propose a work plan indicating key milestones
- 3.7 Provide other audit related duties as may be agreed during each annual audit execution.

4.0 PRELIMINARY REQUIREMENTS

- 4.1 The audit firm based in Botswana
- 4.2 Registered with the Public Procurement Regulatory Authority in the following categories:
- 4.2.1 Code: 314 Finance Related Services
 - 4.2.2 Sub code(s): 06 Auditing Services and,
 - 4.2.3 Code 07 Accounting Services
- 4.3 Registration with Botswana Accountancy Oversight Authority as Audit firms of Public Interest Entities (PIE).
- 4.4 Certified copy of BICA Membership (FIRM)
- 4.5 Certified copy of valid Trading License
- 4.6 Certified copy of Certificate of Incorporation
- 4.7 Submission of a correct number of bids - securely bound bids, one original (marked original) and four identical copies.
- 4.8 The delivery period must be indicated
- 4.9 Price validity period must be stated
- 4.10 Certified copy of a valid Tax Clearance Certificate

5.0 TENDER DOCUMENTS

- 5.1 A two (2) sealed envelope procedure will be followed.
- 5.2 That is, three (3) copies of the Technical Proposal (1 marked original) shall be placed in one envelope marked 'Technical Proposal' and three (3) copies of the Financial Proposal (1 marked original) shall be placed in a second envelope marked 'Financial Proposal'. The title of the tender and name and address of the tenderer should be clearly written on the outside of each envelope.

6.0 TIME FRAME

The duration of the audit must be indicated. However, the final time frame will be based on the proposed work plan by the Auditors and the conclusion of the scope of work during the initial meeting.

7.0 ENQUIRIES

To ensure the integrity of this competitive bid process, enquiries and communication must be in writing addressed to: - The Executive Secretary, Environmental Assessment Practitioners Board (EAPB), P.O. Box 402934, Gaborone, Botswana and/or email to: admin@eapb.org.bw. Enquiries must be received not less than seven (7) days prior to the bid closing date to allow sufficient time to provide response. Responses will be provided not less than five (5) days prior to the bid closing date. To ensure consistency and quality of information provided to prospective bidders, all responses to enquiries shall be in writing.

8.0 EVALUATION PROCESS

Responses/bids shall be evaluated on the basis of the level of expertise, specialized knowledge and meeting of the requirements.

9.0 STAGE 1: PRELIMINARY

Preliminary Examination for Compliance:

- Certified copies of Tax Clearance
- Proof of registration with the Public Procurement Regulatory Authority
- Proof or registration with Botswana Accountancy Oversight Authority
- BICA Membership Certificate (FIRM)
- Certified copy of valid trading license
- Certified copy of Certificate of incorporation
- Submission of correct number of bids (securely bound bids – one (1) original marked original and four (4) identical copies)
- Delivery period must be indicated.
- Price validity period must be stated.

Each bid must meet all of the conditions stated in the tender; a bid that fails to comply with any of the above shall be eliminated from further evaluation. A Technical evaluation shall be made to determine the technical compliance with the specifications in the bid document. Only bids that have passed Stage one shall undergo technical evaluation.

10.0 STAGE 2: TECHNICAL EVALUATION

Below are the Technical Evaluation factors:-

- 10.1** The auditing methodology must be clearly stated in the proposal.
- 10.2** Provide a list showing experience of auditing organisations similar to

EAPB i.e. Non- Government Organisation

10.3 Provide team members' relevant experience accompanied by their brief curriculum vitae.

No.	Criteria	Weighting (W)	Score (S)	Weighted Score (WS)	
1.	<u>Background information of the Lead Auditor or Company</u>	Detailed CV of Lead Auditor/audit firm profile	1		
		Reference letters for similar work carried out (at least 2)	Yes	3	
			No	0	
Sub Total		4			
2.	<u>Experience of audit organization - experience of auditing similar organizations</u>	6			
Sub Total		6			
3.	<u>Auditing methodology</u>	Proposed audit approach and Methodologies (Clearly stated, relevant & adequate)	8		
Sub Total		8			
4.	<u>A clear Plan of work/activities</u>	<ul style="list-style-type: none"> • Detailed • Realistic 	2		
Total		20			

All bidders who have fully met item specifications will advance to the next stage of Cost Evaluation.

11.0 STAGE 3: COST EVALUATION AND COMPARISON

- 11.1** The Financial Proposal should provide a clear and detailed breakdown of all costs associated with the above assignments including professional fees, disbursements, reimbursable and any incidentals.
- 11.2** In arriving at the total costs to be charged, the proposals should show clearly the number of man-days proposed for each member of the staff. The rates applicable per man-day should also be shown, in each case. Expenses for travel, accommodation, meals and other items should be listed in detail.
- 11.3** The Consultant shall present his cost in BWP (inclusive of VAT if applicable).

The following overall weighting shall apply;

- i. The technical proposal shall carry a weighting of 70%; and the financial proposal shall carry a weighting of 30%.
- ii. Both technical and financial scores will be combined to determine the final score.

12.0 TENDER CLOSING AND DELIVERY DATE

12.1 Tenders must be hand delivered to EAPB office no later than 10.00 noon on the 21st March 2024.

12.2 Tenders received after the closing date and time will not be considered.

12.3 Furthermore telephonic, telex, facsimile or electronic mail submission will not be considered.

13.0 Tender documents should be delivered to:-

Plot 50380
Fairgrounds Office Park,
Moedi House, 1st Floor, Office 67
P.O. Box 402934, Gaborone
Mobile: 71305507
Tel: 3133256
Fax: 3167068
Email: admin@eapb.org.bw

Electronic mail or other forms of submission will not be considered.

14.0 ACCEPTANCE

14.1 Notwithstanding anything contained in any of these tender documents, EAPB is not bound to accept the lowest or any tender nor incur any expenses in the preparation thereof.

14.2 Selection of companies will not solely be based on the lowest price. There are other factors to be considered e.g., quality, lead-time and acceptable technical information.

14.3 EAPB reserves the right to reject any tender without divulging the reasons thereof.

14.4 EAPB reserves the right to withdraw/cancel this tender at any time without divulging the reasons thereof.

End