

## **REQUEST FOR QUOTATION(RFQ)**

### **THE IMPLEMENTATION OF ISA 240 (REVISED), ISA 570(REVISED 2024) AND THE IAASB's PIE TRACK 2 AMENDMENTS SEMINAR**

**RFQ Reference: [RFQ004/2026]**

**Issue Date: [23 April 2026]**

**Closing Date & Time (SAST): [08 May 2026/12h00pm]**

**Validity Period: [90 days]**

**Contact Email for Enquiries: [procurement@saica.co.za](mailto:procurement@saica.co.za)**



## 1. CONDITIONS FOR COMPLETING BID DOCUMENTS

If any of the following bid forms are not completed and signed or not handed in with your bid proposal with accompanying supporting documents on closing date and time, your proposal may be disqualified

Document	Comments	Submitted (Yes / No)
Invitation to bid	Signed	
Pricing schedule and total price	Attach annexure or addendum	
Tax Clearance Certificate	Certificate must be <b>valid</b>	
Vat Registration Certificate	If applicable	
Declaration of interest	Must be signed. <b>Failure to sign will invalidate your bid.</b>	
Certificate of Independent Bid Determination	Must be signed. <b>Failure to sign will invalidate your bid.</b>	
Certified copies of Company/ Close Corporation Registration Documentation	[If applicable]  <ol style="list-style-type: none"> <li>1. Certificate of registration,</li> <li>2. Change of name certificate (if applicable)</li> <li>3. Register of directors / members, and</li> <li>4. The most current registered business address</li> <li>5. Certified copies of identity documents: For all current shareholders / members / individua</li> </ol>	
B-BBEE Status Confirmation	B-BBEE Certificate or B-BBEE Affidavit, as applicable.	
SAICA STANDARD PURCHASING TERMS AND CONDITIONS WEBSITE ARE APPLICABLE (PLEASE REVIEW AND SIGN)	Please follow this link: <a href="#">SAICA-Standard-Terms-and-Conditions-2024.pdf</a>	

YOU ARE HEREBY INVITED TO BID FOR REQUIREMENTS OF THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS t/a SAICA

**RFQ NAME: THE IMPLEMENTATION OF ISA 240 (REVISED), ISA 570(REVISED 2024) AND THE IAASB's PIE TRACK 2 AMENDMENTS SEMINAR**

**RFQ NUMBER: SAICA004/2026**

**CLOSING DATE: 08 May 2026 CLOSING TIME: 12:00**

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**PROPOSAL AND SUPPORTING DOCUMENTS MUST BE EMAILED:**

**Email : Procurement@saica.co.za**

**ALL BIDS MUST BE SUBMITTED ON THE OFFICIAL FORMS – (NOT TO BE RE-TYPED)**

This bid is subject to the SAICA Standard Purchasing Terms and Conditions and, if applicable, any other special conditions of contract which will be furnished ONLY to the winning bidder(s) (s).

NAME OF SUPPLIER(S).....

POSTAL ADDRESS .....

STREET ADDRESS .....

TELEPHONE NUMBER .....CELLPHONE NUMBER .....

EMAIL ADDRESS .....

VAT REGISTRATION NUMBER .....

SIGNATURE .....DATE:.....

CAPACITY UNDER WHICH THIS BID IS SIGNED: .....

**TOTAL PRICE INCLUDING VAT AS PER PRICING PROPOSAL**.....

## 2. DEFINITIONS

- 2.1 **“All Applicable Taxes”** includes value-added tax, pay as you earn, income tax, unemployment insurance fund contributions and skills development levies.
- 2.2 **“B-BBEE status level of contributor”** means the B-BBEE status received by a measured entity based on its overall performance using the relevant scorecard contained in the Codes of Good Practice on Black Economic Empowerment, issued in terms of section 9(1) of the Broad-Based Black Economic Empowerment Act.
- 2.3 **“Bid”** means a written offer in a prescribed or stipulated form in response to an invitation by an entity for the provision of services, works or goods, through quotations (i.e., Request for Quotation) or advertised competitive bidding processes (i.e., tender).
- 2.4 **“Broad-Based Black Economic Empowerment Act”** means the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003, as amended).
- 2.5 **“Comparative price”** means the price after the factors of a non-firm price and all unconditional discounts that can be utilized have been taken into consideration.
- 2.6 **“Consortium (or joint venture)”** means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill, and knowledge in an activity for the execution of a contract.
- 2.7 **“Contract”** means the agreement that results from the acceptance of a bid by an entity and shall include any schedule, drawings, patterns, samples attached to any agreement entered into and all other Schedule hereto.
- 2.8 **“Contractor(s)”** means a Bidder(s) whose bid has been accepted by SAICA.
- 2.9 **“Cost of materials”** means the cost of components, parts or materials which are intended for the production, manufacturing or assembling of the goods bid for and which are not produced, manufactured or assembled in the factory where the production, manufacture or assembly of such goods occurs, including freight, landing costs, port charges, import duties and other import costs of such components, parts or materials and all costs in connection with the handling and transport thereof prior to delivery at that factory;
- 2.10 **“EME” (Exempt Micro Enterprise)** means any enterprise with annual total revenue of R5 million or less if being measured in terms of the Codes of Good Practice (2007), or R10 million or less if being measured in terms of Codes of Good Practice (2013).
- 2.11 **“Firm Price”** means the price that is only subject to adjustments in accordance with the actual increase or decrease resulting from the change, imposition, or abolition of customs or excise duty and any other duty, levy, or tax, which, in terms of the law or regulation, is binding on the contractor and demonstrably has an influence on the price of any supplies, or the rendering costs of any service, for the execution of the contract;
- 2.12 **“Functionality”** means the measurement according to predetermined norms, as set out in the bid documents, of a service or commodity that is designed to be practical and useful, working or operating, considering, among other factors, the quality, reliability, viability and durability of a service and the technical capacity and ability of a bidder(s).
- 2.13 **“Joint Venture” or Consortium** see 2.6.
- 2.14 **“Letter of Appointment”** means the written communication by SAICA to the Contractor recording the acceptance by SAICA of Contractor’s bid subject to the further terms and conditions to be itemized in the contract.
- 2.15 **“Non-firm Prices”** means all prices other than “firm” prices.
- 2.16 **“Person”** includes a juristic person.
- 2.17 **“Purchase Order(s)”** means an official order issued by SAICA for the supply of goods pursuant to a contract or bid.
- 2.18 **“Rand Value”** means the total estimated value of a contract in South African currency, calculated at the time of bid invitations, and includes all applicable taxes and excise duties.
- 2.19 **“SAICA”** shall mean **The South African Institute of Chartered Accountants t/a SAICA** and its joint venture companies.
- 2.20 **“Signature date”** and in relation to any contract, means the date of the letter of appointment.

- 2.21 **“Sub-contract”** means the primary contractor’s assigning, leasing, making out work to, or employing, another person to support such primary contractor in the execution of part of a project in terms of the contract.
- 2.22 **“Tax Clearance Certificate”** means a tax clearance certificate issued by the South African Revenue Services (SARS) confirming that the natural or juristic person is a registered taxpayer.
- 2.23 **“Termination date”** in relation to any Contractor means the date of final delivery of services, works or goods, or the final delivery certificate.
- 2.24 **“Value Add”** means that portion of the bid price does not constitute the cost of materials.
- 2.25 **“Warranties”** means collectively any, and all warranties listed and otherwise (if any) given by the Bidder(s) in terms of this agreement.

### 3. CONDITIONS OF BIDDING

#### Proprietary Information

- 3.1 SAICA considers this Request For Quotation (RFQ) and all related information, either written or verbal, which is provided to the respondent, to be proprietary to SAICA. It shall be kept confidential by the respondent and its officers, employees, agents and representatives. The respondent shall not disclose, publish, or advertise this specification or related information to any third party without the prior written consent of SAICA.

#### Enquiries

- 3.2 All communication and attempts to solicit information of any kind relative to this RFQ should be in writing and channeled to: email address [procurement@saica.co.za](mailto:procurement@saica.co.za) on or before 06 May 2026 at 12:00.
- 3.3 All the documentation submitted in response to this RFQ must be in English.
- 3.4 The Bidder should check the numbers of the pages to satisfy themselves that none are missing or duplicated. No liability will be accepted by SAICA in regard to anything arising from the fact that pages are missing or duplicated.

#### Validity Period

- 3.5 Responses to this RFQ received from suppliers will be valid for a period of 90 days counted from the closing date of the RFQ.

#### Submission of RFQ

- 3.6 RFQ should be submitted electronically to [procurement@saica.co.za](mailto:procurement@saica.co.za) by 8 May 2026 at 12:00, labelled **“RFQ004/2026”**.
- 3.7 Amended bids may be emailed, together with the original bid to email address [procurement@saica.co.za](mailto:procurement@saica.co.za). An amendment bid without original bid documents will not be considered.
- 3.8 The bidder is responsible for all the cost that they shall incur related to the preparation and submission of the bid document.
- 3.9 Kindly note that SAICA is entitled to amend any bid conditions, validity period, specifications, or extend the closing date of bids before the closing date. All bidders, to whom the bid documents have been issued, will be advised in writing of such amendments in good time.
- 3.10 SAICA reserves the right not to accept the lowest bid price of any RFQ in part or in whole. It normally awards the contract to the bidder who proves to be fully capable of handling the contract in terms of outputs and services and who is financially advantageous to SAICA.

- 3.11 SAICA also reserves the right to award this bid to an empowerment entity or may award this bid on conditions that a joint venture with an empowerment entity is formed. This may be added to the criteria when evaluating the bids.
- 3.12 SAICA also reserves the right to award this bid as a whole or in part without furnishing reasons.
- 3.13 SAICA reserves the right to amongst other things, conduct unscheduled or schedule site visit to satisfy itself, as to the validity of the information provided on this bid documents.

#### **Tax Clearance Certificate Requirements**

- 3.14 It is a condition of bid that the taxes of the successful bidder **must be in order**, or that satisfactory arrangements have been made with South African Revenue Service (SARS) to meet the bidder's tax obligations.

#### **4. SUB-CONTRACTING**

A person or entity awarded a contract may not sub-contract more than **25%** of the value of the contract to any other entity that does not have **an equal or higher** B-BBEE status level than the person or entity concerned. Will any portion of the contract be sub-contracted? YES / NO (delete which is not applicable) If yes, indicate:

- (i) what percentage of the contract will be subcontracted? .....%
- (ii) the name of the sub-contractor?.....
- (iii) Registration number .....
- (iv) VAT registration number .....
- (v) the B-BBEE status level of the sub-contractor? .....
- (vi) whether the sub-contractor is an EME? YES / NO (delete which is not applicable)

## 5. BID EVALUATION METHOD

This bid will be evaluated as outlined in the table below:

Stage	Method of evaluation																								
Stage 1	<b>Administrative responsiveness evaluation:</b> All the proposals will be evaluated against the minimum list of returnable documents.																								
Stage 2	<b>Technical evaluation: Functionality requirement:</b> The bidder must provide a technical proposal that responds to the requirements set-out in the functionality evaluation criteria. A Minimum score of 80 must be achieved in order to proceed to be evaluated on Stage 3.																								
Stage 3	<p><b>Price and Preference:</b> Financial proposals for qualifying bidders will be opened and evaluated. Bidder's pricing on either/or (60/75% weighting) and BBBEE certificates on (40/25% weighting) will be ranked according to price and preference points from the highest to the lowest number of points scored.</p> <p>Allocation of points for price will be done according to this formula:  <math>Price\ Points = 60 * [1 - (Price\ offered - Lowest\ price) / lowest\ price]</math></p> <p>Allocation of points for B-BBEEE will be done according to the below</p> <table border="1" data-bbox="325 880 1316 1352"> <thead> <tr> <th>B-BBEE Status Level Contributor</th> <th>Points allocated for B-BBEE Level Contributor</th> </tr> </thead> <tbody> <tr><td>1</td><td>30*</td></tr> <tr><td>2</td><td>20</td></tr> <tr><td>3</td><td>10</td></tr> <tr><td>4</td><td>5</td></tr> <tr><td>5</td><td>4</td></tr> <tr><td>6</td><td>3</td></tr> <tr><td>7</td><td>2</td></tr> <tr><td>8</td><td>1</td></tr> <tr><td>Non-Compliant Contributor</td><td>0</td></tr> </tbody> </table> <p>* 30 (thirty) points are allocated to a B-BBEE level 1, as per the 60/40 evaluation criteria, the remaining ten (10) will be allocated for B-BBEE bonus points as follows:</p> <table border="1" data-bbox="360 1487 1485 1713"> <tbody> <tr> <td>An EME or QSE which is at least 51% black owned</td> <td>5 Points</td> </tr> <tr> <td>An EME or QSE which is at least 30% black owned by women</td> <td>5 Points</td> </tr> </tbody> </table>	B-BBEE Status Level Contributor	Points allocated for B-BBEE Level Contributor	1	30*	2	20	3	10	4	5	5	4	6	3	7	2	8	1	Non-Compliant Contributor	0	An EME or QSE which is at least 51% black owned	5 Points	An EME or QSE which is at least 30% black owned by women	5 Points
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## 6.SCOPE OF WORK

The RFQ is for the presentation of “**The implementation of ISA 240 (Revised), ISA 570 (Revised 2024) and the IAASB’s PIE Track 2 amendments**” seminar. This is to be presented over two days (4 hours per presentation, including a 15 minute break, each day), which is planned to be presented on **16 September 2026 and 29 September 2026** from **09h00 to 13h00**.

A suggested allocation of time is as follows:

- The first day: PIE Track 2 amendments and ISA 570 (Revised 2024).
- The second day: ISA 240 (Revised).

As an alternative to the suggested allocation of time above, bidders may consider whether the content of the seminar should be presented in an integrated manner per the phases of the audit (Planning & Risk Assessment; Execution; Concluding and Reporting) over the two days.

The manner in which the content will be presented over the two days (per standard or integrated) will not impact the cost of the bid.

### **Background and context to the Seminar**

SAICA remains alert to local and international developments in auditing, including recently released auditing standards and related guidance, and in-practice issues that may arise with respect to the application of existing or new and revised standards. To assist practitioners with the implementation of ISA 240 (Revised) *The Auditor’s Responsibilities Relating To Fraud in an Audit of Financial Statements*, ISA 570 (Revised 2024) *Going Concern* and the IAASB’s PIE Track 2 amendments, all of which become effective for audits of financial statements for periods beginning on or after 15 December 2026, SAICA is presenting a seminar on these topics.

### **The seminar material should address:**

1. The requirements in ISA 240 (Revised) and ISA 570 (Revised 2024), focusing on the key changes to the revised standards;
2. Include practical examples or case studies to illustrate the implementation of new or enhanced requirements in ISA 240 (Revised) and ISA 570 (Revised 2024);
3. The requirements in the International Standards on Quality Management (ISQM), the ISAs and ISRE 2400 that apply to publicly traded entities; and
4. The seminar material on ISA 570 (Revised 2024) and ISA 240 (Revised) should incorporate the consequential amendments from the PIE track 2 amendments on ISA 570 (Revised 2024) and ISA 240 (Revised).

We have highlighted key changes to the standards below. Practical issues/challenges that SAICA is expecting to be addressed in the seminar will be provided to the successful bidder.

### **The implementation of the PIE Track 2 amendments**

These narrow scope amendments to IAASB standards revise the definition of listed entity to align with the definition in the International Ethics Standards Board for Accountants’ (IESBA) *Code of Ethics for Professional Accountants (including International Independence Standards)*. The new definition will amend the International Standards on Quality Management and International Standards on Auditing. In addition, amendments to International Standard on Review Engagement 2400 (Revised), *Engagements to Review Historical Financial Statements*, aims to align with the IESBA Code of Ethics regarding certain public disclosures about the application of independence requirements.

The narrow scope amendments:

- Adopt the same definition of publicly traded entity (PTE) in the ISQMs and ISAs as adopted in the IESBA Code of Ethics, while recognizing the role local standard setters and regulators play in defining PTEs for their jurisdictions.
- Incorporate an overarching objective for differential requirements for PTEs in the ISQMs and ISAs and a framework for when it may be appropriate to apply such requirements to other entities.
- Amend the applicability of the existing requirements for audits of listed entities to apply to audits of PTEs.
- Add a new requirement in ISRE 2400 (Revised) for public disclosure in the practitioner’s review report when the practitioner applied independence requirements specific to reviews of financial statements of certain entities, e.g., for public interest entities.

**The Implementation of ISA 240 (Revised) The auditor’s responsibilities Relating To Fraud in an Audit of Financial Statements**

**Key changes to the standard**

<p>1. Reinforcing the exercise of professional skepticism throughout the audit</p> <ul style="list-style-type: none"> <li>○ Added new requirements to <ul style="list-style-type: none"> <li>▪ Remain alert for previously unidentified fraud risk factors and indications of fraud or suspected fraud</li> <li>▪ Design and perform procedures in a manner that is not biased towards obtaining audit evidence that either corroborates or contradicts management’s assertions</li> <li>▪ Take a stand-back to evaluate whether the assessments of the ROMMs due to fraud remain appropriate and sufficient appropriate audit evidence has been obtained</li> </ul> </li> </ul>
<p>2. Clarity and emphasis on the auditor’s responsibilities</p> <ul style="list-style-type: none"> <li>○ The standard describes the auditor’s responsibilities ahead of those of management and TCWG</li> <li>○ The standard decouples the auditor’s responsibilities from inherent limitations</li> <li>○ The standard clarified that inherent limitations do not diminish the auditor’s responsibilities or justify accepting less than persuasive audit evidence</li> <li>○ Applying a fraud lens on risk identification and assessment</li> <li>○ Revised structure to align with ISA 315 (Revised 2019)</li> <li>○ Application of a fraud lens to risk assessment procedures</li> <li>○ Introduced a requirement to obtain an understanding of the entity’s whistleblower program</li> <li>○ Strengthened the requirements and application material related to the presumption of fraud risk in revenue recognition.</li> <li>○ Added guidance that explains the relationship between fraud risk factors, inherent risks and control risks</li> </ul>
<p>3. Transparency on Key Audit Matters (KAMs) related to fraud in the auditor’s report</p> <ul style="list-style-type: none"> <li>○ Strengthened the requirements for the auditor to communicate KAMs related to fraud</li> <li>○ Introduced, in a new separate section, requirements that expands on ISA 701</li> <li>○ Steers the auditor to communicate fraud related matters</li> </ul>

<p>4. Ongoing communications throughout the audit with management and those charged with governance about matters related to fraud</p> <ul style="list-style-type: none"> <li>○ Added an overarching requirement to communicate with management and TCWG matters related to fraud at appropriate times throughout the audit engagement</li> <li>○ Enhanced inquiries of management and TCWG</li> </ul>
<p>5. Robust work effort requirements if fraud or suspected fraud is identified</p> <ul style="list-style-type: none"> <li>○ Separate section in the standard that clarifies the work effort when fraud or suspected fraud is identified</li> <li>○ New requirement to obtain an understanding of all instances of fraud or suspected fraud</li> <li>○ To address proportionality, establishment of a threshold to exclude from further consideration fraud or suspected fraud that is determined to be “clearly inconsequential”</li> </ul>
<p>6. Enhancing audit documentation requirements</p>
<p>7. Other changes</p> <ul style="list-style-type: none"> <li>○ Technology: Added new application material to highlight the dual impact of technology on fraud</li> <li>○ Linkage with other ISAs <ul style="list-style-type: none"> <li>▪ Added new introductory paragraphs to explain the relationship between ISA 240 (Revised) and other ISAs</li> <li>▪ Clarified that fraud ordinarily constitutes an instance of NOCLAR</li> </ul> </li> <li>○ Responses to ROMMs: Strengthened the auditor’s responses through enhanced procedures responding to risks of management override of controls and incorporating unpredictability into audit procedures</li> <li>○ Public Sector: Added new considerations for public sector entities</li> </ul>

## **The implementation of ISA 570 (Revised 2024) *Going Concern***

### **Key changes to the standard:**

<p>1. A new definition of “material uncertainty related to going concern”</p>
<p>2. <i>Enhanced risk assessment procedures and related activities</i></p> <ul style="list-style-type: none"> <li>• A going concern ‘lens’ is now required to be applied when obtaining an understanding of the entity and its environment, the applicable financial reporting framework and the entity’s system of internal control</li> <li>• The revised standard requires the auditor to determine whether the audit evidence obtained indicates the existence of events or conditions not previously identified or disclosed by management and for control deficiencies</li> <li>• The revised standard requires the auditor to remain alert throughout the audit for information about events or conditions</li> <li>• Clarification that events or conditions are identified on a gross basis – before consideration of mitigating factors included in management’s plans for future actions</li> </ul>
<p>3. <i>Enhanced audit procedures to evaluate management’s assessment of going concern</i></p> <ul style="list-style-type: none"> <li>• The commencement date of the period of management’s assessment has been extended to 12 months from the date of approval of the financial statements</li> </ul>

- The revised standard requires the auditor to evaluate both the ability and intent of management to carry out its plans for future actions; audit evidence should be obtained about the intent and ability for financial support by third or related parties, including the entity's owner-manager
- Strengthened written representation and documentation requirements
- Management's method, significant assumptions and data are required to be assessed.
- The formality and extensiveness of management's analysis to support its assessment may vary based on the nature and circumstances of the entity
- New implications if management is unwilling to extend its assessment
  - New requirement to discuss with management, or those charged with governance
  - Management may be able to provide additional information to support the appropriateness of their use of the going concern basis of accounting
  - Auditor documents significant professional judgments, including the appropriateness of the period used by management
  - After the discussion, if the auditor's judgment it remains necessary for management to extend its assessment and management remains unwilling to do so, the auditor determines the implications for the audit.

**4. *Enhanced auditor reporting***

- Explicit statements in all auditor's reports about the auditor's conclusions relating to going concern
- Enhanced reporting for audits of publicly traded entities when significant judgments are made by management in concluding that there is no material uncertainty
- Bespoke description of the auditor's response for audits of publicly traded entities in the Material Uncertainty Related to Going Concern section

**5. Emphasis on the importance of professional skepticism and consideration of the risk of management bias**

**6. *Reinforced and robust communications with those charged with governance and authorities***

- Strengthened and clarified requirements to enhance timely, two-way communication with those charged with governance throughout the audit engagement
- Obligation to communicate with appropriate authorities outside the entity when law, regulation or relevant ethical requirements set out requirements, responsibilities or rights to do so

**7. *Scalability guidance and considerations for proportionate application to public sector entities***

### **Other matters regarding scope and development requirements**

As a guide, the estimated hours for the development of the learning material is a ratio of 5 hours for every hour of presentation. The maximum rates applied should be in accordance with the latest Circular on the Guideline on Fees for Audits performed by private firms on behalf of the Auditor- General South Africa (AGSA). Preparation time should also factor in liaison and meeting with the relevant SAICA Assurance Guidance Committee (AGC) Task Group to finalise the material, as well as a dry-run session. A timetable in respect of the review of the learning material will be provided by the SAICA technical team and coordinated with the successful bidder.

Please note:

- The learning material will be the property of SAICA. SAICA branding will be applied to the learning material.
- The supplier will be expected to deliver the following to discharge their responsibilities in terms of the contract (the completed product):
  - Slides with presenter notes
  - Slides must be developed using the SAICA slide template
  - Slides must have speaker notes
- Attendee workbook which includes the following:
  - Slide presentation
  - Additional course material that accompanies the presentation (i.e., annexures) and may be in the form of tools, templates, working papers, notes, checklists, illustrations, and examples relating to key principles, guidance, or similar supplementary material.

The material will go through a vetting process by the SAICA technical team, or a suitably qualified person or Task Group appointed by SAICA to ensure that it is of the right quality. The supplier will only be considered to have delivered on the contract once all the issues identified through the vetting process have been addressed to the satisfaction of the vetting team. Changes resulting from the vetting process are also expected to be covered by the development time allocation and no extra amounts will be paid to effect the changes required.

### **Presentation of ISA 240 (Revised), ISA 570 (Revised 2024) and PIE Track 2 SAICA Seminar 2026**

1. The total presentation time is 8 hours, to be presented over two days of four hours presentation time each.
2. This seminar has the scope as set out above.
3. The presenter(s) must be available for a dry-run session(s) with designated staff from the SAICA technical team as may be required and determined by SAICA.
4. SAICA plans to present this seminar once, via livestream.
5. The webcast recording will be made available to our members after the seminar.
6. Further details and logistics to be coordinated with SAICA, including that the presentation will only go ahead if enough delegates register for the event, as determined at the discretion of SAICA's Seminars & Events division.
7. The fee quoted is required to be per presentation hour. The total presentation fee to be paid will be based on the total number of presentation hours and includes all preparation required by the presenter(s) to deliver the service (i.e., no additional amounts will be paid for preparation, including any dry-run session(s)).

## 6.2 Evaluation Criteria

	<b>Evaluation criteria</b>	<b>Weight</b>
1	<p><b>Qualifications, experiences, and expertise of the person that is accountable and responsible for the review and presentation of the material.</b></p> <p>The experience and qualification of the proposed person in relation to the scope of work will be evaluated. The bidder is expected to attach a CVs/profiles/experience/expertise of the person.</p> <p>Proposed person is a CA(SA) and has limited levels of experience (less than 3 years) based on their CVs/profiles/experience/expertise = 10</p> <p>Proposed person is a CA(SA) and has solid levels of experience (between 3-5 years) based on their CVs/profiles/experience/expertise = 25</p> <p>Proposed person is a CA(SA) and has extensive levels of experience (more than 5 years) based on their CVs/profiles/experience/expertise = 40</p>	40%
2	<p><b>Trade references</b></p> <p>The bidder is required to provide three (3) contactable client references where its services can be verified. References should be presented in a form of a written letter on an official letterhead from clients where similar services have been provided and should not be older than two (2) years. No appointment letters from clients will be accepted as reference letters.</p> <p>Three contactable references more than 24 months = 0</p> <p>Three contactable references within 18-24 months = 10</p> <p>Three contactable references within 12-18 months = 20</p> <p>Three contactable references within 6-12 months = 30</p>	30%
3	<p><b>Course Outline</b></p> <p>The bidder must provide a technical proposal that responds to the requirements set-out in the Scope of Work. The course outline should include practical issues/considerations that the bidder will be covering in the seminar.</p> <p>Excellent:30 Good: 20 Moderate: 10 Poor: 0</p>	30%
	<b>Overall Score – FINAL</b>	<b>100%</b>

### Minimum Required Technical Threshold

Service Providers will be required to meet a minimum of 80 points to be considered further for B-BBEE and pricing evaluation.



**Financial proposal**

- a. Detailed costing aligned to the deliverables should be submitted.
- b. Pricing should be inclusive of all cost levers and quoted Excluding and Including VAT.

**ANNEXURES**

**A: DECLARATION OF INTEREST BY BIDDER**

RFQ Name: .....

RFQ ref: .....

1. Any legal person, including persons employed by SAICA or persons having a kinship with persons employed by SAICA, including a blood relationship, may make an offer or offers in terms of this invitation to bid. In view of possible allegations of favouritism, should the resulting bid, or part thereof, be awarded to persons connected with or related to persons employed by SAICA, who are/is involved in the evaluation and or adjudication of the bid(s), or where it is known that such a relationship exists between the person or persons for or on whose behalf the declarant acts and persons who are involved with the evaluation and or adjudication of the bid, if it is required that the bidder or his/her authorised representative declare his/her position in relation to the evaluating/adjudicating authority.
2. As a Service Provider I hereby declare that I, or and parties directly related to me (i.e. relative and friend) have a personal association with an employee at SAICA.

Name of SAICA associate	Relationship

3. As a Service Provider I hereby declare that neither I, nor any parties directly associated to myself (i.e. relative and friend) have a personal association with an employee at SAICA.

Name of representative: .....

Signature: ..... Date: .....

Bidding Company: .....

## B: CERTIFICATE OF INDEPENDENT BID DETERMINATION



1. This Document must form part of all bids invited.
2. Section 4 (1) (b) (iii) of the Competition Act No. 89 of 1998, as amended, prohibits an agreement between, or concerted practice by, firms, or a decision by an association of firms, if it is between parties in a horizontal relationship and if it involves collusive bidding (or bid rigging). Collusive bidding is a *pe se* prohibition meaning that it cannot be justified under any grounds.
3. Bid rigging (or collusive bidding) occurs when businesses, that would otherwise be expected to compete, secretly conspire to raise prices or lower the quality of goods and / or services for purchasers who wish to acquire goods and / or services through a bidding process. Bid rigging is, therefore, an agreement between competitors not to compete.
4. SAICA reserves the right to:
  - (a) disregard the bid of any bidder if that bidder, or any of its directors have abused the institution's supply chain management system and or committed fraud or any other improper conduct in relation to such system.
  - (b) cancel a contract awarded to a supplier of goods and services if the supplier committed any corrupt or fraudulent act during the bidding process or the execution of that contract.
5. I, the undersigned, in submitting the accompanying bid as stated below, certify that:
  - 5.1 I have read and I understand the contents of this Certificate;
  - 5.2 I understand that the accompanying bid will be disqualified if this Certificate is found not to be true and complete in every respect;
  - 5.3 I am authorised by the bidder to sign this Certificate, and to submit the accompanying bid, on behalf of the bidder;
  - 5.4 Each person whose signature appears on the accompanying bid has been authorised by the bidder to determine the terms of, and to sign the bid, on behalf of the bidder;
  - 5.5 For the purposes of this Certificate and the accompanying bid, I understand that the word "competitor" shall include any individual or organisation, other than the bidder, whether or not affiliated with the bidder, who:
    - (a) has been requested to submit a bid in response to this bid invitation;
    - (b) could potentially submit a bid in response to this bid invitation, based on their qualifications, abilities or experience; and
    - (c) provides the same goods and services as the bidder and/or is in the same line of business as the bidder
  - 5.6 The bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with any competitor. However communication between partners in a joint venture or consortium will not be construed as collusive bidding.
  - 5.7 In particular, without limiting the generality of paragraph 5.6 above, there has been no consultation, communication, agreement or arrangement with any competitor regarding:
    - (a) prices;
    - (b) geographical area where product or service will be rendered (market allocation)
    - (c) methods, factors or formulas used to calculate prices;
    - (d) the intention or decision to submit or not to submit, a bid;
    - (e) the submission of a bid which does not meet the specifications and conditions of the bid;or

(f) bidding with the intention not to win the bid.



- 5.8 In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications and conditions or delivery particulars of the products or services to which this bid invitation relates.
- 5.9 The terms of the accompanying bid have not been, and will not be, disclosed by the bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening or of the awarding of the contract.
- 5.10 I am aware that, in addition and without prejudice to any other remedy provided to combat any restrictive practices related to bids and contracts, bids that are suspicious will be reported to the Competition Commission for investigation and possible imposition of administrative penalties in terms of section 59 of the Competition Act No 89 of 1998 and or may be reported to the National Prosecuting Authority (NPA) for criminal investigation and or may be restricted from conducting business with the entity for a period not exceeding ten (10) years in terms of the Prevention and Combating of Corrupt Activities Act No 12 of 2004 or any other applicable legislation.

RFQ name: ..... RFQ No.: .....

Name of representative: .....

Signature: ..... Date: .....

Bidder: .....

# DIFFERENCE  
# MAKERS

## Connect with us

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