



**REQUEST FOR PROPOSALS**  
**EXTERNAL AUDIT SERVICES**

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# **PART 1: INSTRUCTIONS AND CONDITIONS TO BIDDERS**

## **1.1. INTRODUCTION**

The Maasai Mara Wildlife Conservancies Association (MMWCA) is a membership organization of all the Mara conservancies, open to any existing or upcoming wildlife conservancy whose land is part of or integral to the greater Maasai Mara ecosystem. The MMWCA is one of the 12 regional associations forming the Kenya Wildlife Conservancies Association (KWCA) as envisaged in the Wildlife Conservation and Management Act 2013.

MMWCA's Mission is: 'conserving the greater Maasai Mara ecosystem for the prosperity of all: biodiversity and wildlife, the regional Maasai population, recreation and tourism for the nation of Kenya'.

The MMWCA has three key objectives:

1. Provide a space for open discussions, a hub for knowledge sharing and coordination across conservancies, a voice for advocacy, lobbying county and national government and driving policy in the interest of conservancies and conservation related issues.
2. Support the creation and development of conservancies and their neighboring areas across the greater Mara ecosystem, as a sustainable form of land-use and to provide mechanisms for equitable and value-based benefit sharing to sustain land under conservation.
3. Lead or/and implement development and conservation programs across member conservancies to facilitate coordination, collaboration and synergetic action.

## **1.2. SUMMARY**

MMWCA intends to engage a qualified and reputable audit firm to carry out an external audit for the financial year ending 31 December 2024, and invites your organization to submit a financial and technical proposal for the provision of audit services.

The detailed description of the requirement can be found in Part 2 of this Request for Proposal (RFP).

## **1.3. PROCUREMENT PROCESS**

The following key dates apply to this procurement process:

- ♦ RFP issue date: **9<sup>th</sup> April 2025**
- ♦ RFP closed date and time: **18<sup>th</sup> April 2025, 17:00 EAT**
- ♦ **Revised Closing Date and Time (Extension): 30<sup>th</sup> April 2025, 17:00 EAT**

## **1.4. CONDITIONS**

MMWCA is not bound in any way to enter into any contractual or other arrangement with any proposer as a result of issuing this RFP. MMWCA is under no obligation to accept the lowest financials proposal or any proposal. MMWCA reserves the right to terminate the procurement process at any time prior to contract award. By participating in this RFP, proposers accept the conditions set out in this RFP.

## **1.5. QUERIES AND QUESTIONS DURING THE RFP PERIOD**

Proposers are to direct any questions regarding the RFP to the MMWCA procurement@maraconservancies.org. Proposers must submit questions no later than **30th April 2025, 17:00 EAT.**

As far as possible, MMWCA will share the responses to any questions, suitably anonymized, with all invited proposers. If you consider the content of your question confidential, you must state this at the time the question is posed.

## **1.6. AMENDMENTS TO RFP DOCUMENTS**

MMWCA may amend the RFP document by issuing notices to that effect to all invited proposers and may extend the RFP closing date and time if deemed necessary.

## **1.7. PROPOSAL LODGEMENT METHODS AND REQUIREMENTS**

Proposers must submit their proposal to MMWCA no later than **30<sup>th</sup> April, 2025, 17:00 EAT** by email to: [procurement@maraconservancies.org](mailto:procurement@maraconservancies.org) . The subject heading of the email should be *'RFP for Provision of External Audit services by [organizational name].'* Electronic copies are to be submitted in PDF, or MS Word, formats. Proposals must be in English.

## **1.8. LATE AND INCOMPLETE PROPOSALS**

Any proposal received by MMWCA later than the stipulated RFP closing date and time, and any proposal that is incomplete, will not be considered. There will be no allowance made by MMWCA for any delays in transmission of the proposal from proposer to MMWCA.

## **1.9. WITHDRAWALS AND CHANGES TO THE PROPOSAL**

Proposals may be withdrawn or changed at any time prior to the RFP closing date and time by written notice to the MMWCA contact. No changes or withdrawals will be accepted after the RFP closing date and time.

## **1.10. VALIDITY OF PROPOSALS**

Proposals submitted in response to this RFP are to remain valid for a period of 90 calendar days from the RFP closing date.

## **1.11. EVALUATION OF PROPOSALS**

The evaluation of proposals shall be carried out exclusively with regards to the evaluation criteria and their relative weights specified in Part 3 of this RFP.

## **1.12. CONFIDENTIALITY**

Any data, documentation or other business information furnished by or disclosed to the contractor shall be deemed the property of MMWCA and must be returned to MMWCA upon request.

## **1.13. SUBMISSION REQUIREMENTS**

All interested person(s)/firm should submit technical and price proposals by the deadline. Deadline: **17:00 EAT, April 30<sup>th</sup> 2025**

Proposals should be emailed to: [procurement@maraconservancies.org](mailto:procurement@maraconservancies.org) and copy to [contact@maraconservancies.org](mailto:contact@maraconservancies.org)

## **PART 2: REQUIREMENTS**

### **1. OBJECTIVES**

The objective of the MMWCA audit is to obtain reasonable assurance that the financial statements reflect a true and fair view of the financial position of MMWCA. The audit will be performed in accordance with International Standards of Auditing (“ISA”).

The audit report will include an Independent Auditors Report (Opinion) on the financial statements. The audit will also include such other required schedules or analysis as MMWCA has determined are necessary in order to ensure that resources are being properly managed. The auditors should assess the organization’s compliance with the provisions of the relevant applicable regulatory authorities such as Grants Agreements.

### **2. SCOPE OF THE WORK**

The main objective of External Audit is to express Professional Opinion on the Financial reports for the year ended 31 December, 2024. The specific objectives of this Audit are:

1. The auditors shall express an independent professional opinion as to whether the financial statements present fairly, in all material respects, the financial position in accordance with the International Financial Reporting Standards for Not-for-Profit organizations (SME).
2. The audit shall be carried out in accordance with the International Standards on Auditing (ISAs) as issued by the International Federation of Accountants (IFAC).
3. Management letter: The Auditors should submit a management letter after the completion of the audit.
4. Exercise professional judgement to identify and assess the risks of material misstatement in the financial statements;
5. Evaluate the appropriateness of the MMWCA’s accounting policies and internal controls and the reasonableness of any accounting estimates;
6. Evaluate the overall presentation, structure and content of the MMWCA’s financial statements and disclosures, and whether the statements correctly represent the underlying transactions and events;
7. Advise MMWCA of any new audit or reporting standards that may apply;
8. Respond to and discuss other issues arising throughout the fiscal year and be available to provide advice or assistance to MMWCA on other accounting or financial matters that may arise during the year.

#### **2.1. DELIVERABLES**

After the completion of Audit, we shall prepare and submit the below deliverables.

1. Audited Financial Statements and;
2. Management letter highlighting any significant weaknesses in the system of internal control.

## **2.2. PAYMENT TERMS**

A contract of agreement will be issued between MMWCA and the successful proponent prior to commencing any job.

## **2.3. COST OF THE PROPOSAL**

The bidder shall bear all costs associated with the preparation and submission of the proposal, including but not limited to the possible cost of discussing the proposal with MMWCA, making a presentation, negotiating a contract and any related travel. MMWCA will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the selection process.

## **2.4. APPLICATION REQUIREMENTS**

Based on these Terms of Reference, the Proponent is expected to submit:

### **a) A Company profile in the following format:**

- i. A brief Introduction -This is a summary of your company history, accomplishments, philosophy and experience on similar solutions in the conservation & Not-for-Profit field.
- ii. Owners, Directors and CEO/MD/Managing Partner of the company/firm submitting the RFP bid.
- iii. A copy of Tax Compliance certificate
- iv. A business registration or Incorporation certificate
- v. Business Permit

### **b) A technical proposal highlighting:**

The Audit firm's proposal shall be written in English language. In preparing the Technical Proposal, Audit firms are expected to examine the documents constituting this RFP in detail. Material deficiencies in providing the information requested may result in rejection of a proposal. The Technical Proposal shall provide the following information:

- i. A brief description of the firm's organization and an outline of recent experience on assignments of a similar nature. For each assignment the outline should indicate inter alia, the profiles of the staff proposed, duration of the assignment, contract amount and firm's involvement.
- ii. Any comments or suggestions on the Terms of Reference, a list of services and facilities to be provided by MMWCA
- iii. A description of the methodology and work plan for performing the assignment.
- iv. The list of the proposed staff team by specialty, the tasks that would be assigned to each staff team member and their timing.
- v. Curriculum Vitaes (CVs) recently signed by the proposed professional staff and the authorized representative submitting the proposal. Key information should include number of years working for the firm/entity and degree of responsibility held in various assignments during the last ten (8) years.
- vi. A detailed description of the proposed methodology and staffing needs.
- vii. The Technical Proposal shall not include any financial information.

**c) A financial proposal highlighting:**

- i. In preparing the Financial Proposal, Audit firms are expected to consider all costs associated with the assignment including;
    - a) Remuneration for staff and;
    - b) Reimbursable expenses
  
  - ii. The Financial Proposal should clearly identify as a separate amount – Net Amount, the local taxes, and other charges. Auditors shall express the price of their services in Kenya Shillings.
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## PART 3: EVALUATION CRITERIA

Evaluation of submitted proposals will use a merit-point scoring system and be selected based on technical expertise. The evaluation will be carried out exclusively based on the weights specified in the table below:

### A. Mandatory

- A valid tax compliance certificate.
- A valid ICPAK registration certificate.
- A valid business registration certificate/ incorporation.
- A valid business permit.
- Minimum experience of 10 years in offering audit services.
- Demonstrated experience in auditing non-profit organizations.
- At least two (2) engagement partners must have a degree certificate and be a member of ICPAK with over 10 years related experience. (attach ICPAK practicing certificate).

### B. Technical evaluation

A.	Technical Score	Score
1.	Specific firms experience. The firm must demonstrate experience in undertaking significant and similar assignments in audit for at least 3 Not-For-Profit organizations in the last 5 years (reference sites). Provide corresponding evidence of the three engagements by attaching proof of copy of contract/LPO/LSO/reference letter for the work done.	20 Marks
2	Qualifications and competence of the key staff; <ul style="list-style-type: none"> <li>• Partners with over 10 (ten) years auditing experience. (Engagement and Review Partner)</li> <li>• A Manager with over 8 (eight) years auditing experience.</li> <li>• A Team Leader with at least 6 (six) years of experience in Auditing; and</li> <li>• Experience in applying IAS and IFRS for all key staff.</li> </ul> Provide CVs for the said personnel in the order provided and ensure you indicate your team composition	50 Marks
3	Methodology and Work plan for carrying out the services; Detail how the assignment will be undertaken within the given timeframe	10marks
	Maximum Technical Score	<b>80 marks</b>
	Pass mark Score	<b>Score 70 out of 80 marks</b>

### C. Financial Evaluation = 20

### D. Total Score = Technical Score + Financial Score