SASSCAL
Southern African Science Service Centre for Climate Change and Adaptive Land Management
WWW.SASSCAL.ORG

TOR: REQUEST FOR PROPOSALS

SASSCAL FINANCIAL, COMPLIANCE & STATUTORY AUDIT

REFERENCE NUMBER	RFP-SASSCAL-2026
TITLE	FINANCIAL, COMPLIANCE & STATUTORY AUDIT SERVICES FOR SASSCAL
DATE OF ISSUE	27 JULY 2026
CLOSING DATE	4 SEPTEMBER 2026 AUDIT FIRM
LANGUAGE	ENGLISH
ENQUIRIES	clive.mulumba@sasscal.org
SUBMISSIONS	tenders@sasscal.org

Promoting Science for Sustainable Development

BACKGROUND

The Southern African Science Service Centre for Climate Change and Adaptive Land Management (SASSCAL), is a joint initiative of Angola, Botswana, Namibia, South Africa, Zambia and Germany established to advance climate change mitigation and sustainable land management. SASSCAL's mission is to strengthen regional capacity to generate and use scientific knowledge products and services for decision making on climate change and adaptive land management through research management, human capital development and services brokerage. SASSCAL seeks a qualified audit firm to conduct its annual financial, compliance and statutory audits for the financial year 2026, including a statutory audit conducted in accordance with the law of the jurisdiction in which the relevant SASSCAL entity is legally registered (currently Namibia for the Regional Secretariat). The audit is to be completed by 31 March 2027, following the standard audit cycle.

A. OBJECTIVES OF THE ASSIGNMENT

The objective is to engage an audit firm to:

- Express a professional opinion on SASSCAL's annual financial statements for 2026.
- Perform expenditure compliance verification for funding from BMFTR, member state contributions, and other grants
- and income financing the SASSCAL Initiatives.
- Conduct the 2026 financial, compliance and statutory audit
- Conduct a statutory audit of SASSCAL entity in accordance with the law of its country of registration and confirm compliance with any related annual financial statement filing obligations.

B. SCOPE OF WORK

The audit shall comply with the Terms of Reference: Audit of Disposition Fund (Annex D) for BMFTR funding, member state contributions, and other applicable grant conditions.

The audit shall be conducted in accordance with International Standards on Auditing (ISA), as published by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), with specific reference to ISA 800 (Special Purpose Audit Engagements). The audit will include tests and controls deemed necessary by the auditor, including on-site visits where required. The audit is a Financial, Compliance and Statutory Audit, covering:

- All funding mechanisms: BMFTR Disposition Fund, member state contributions, and other grants and income.
- The Regional Secretariat in Windhoek, Namibia, and National Nodes in Angola, Botswana, Namibia, South Africa, and Zambia.
- A sample audit of National Research Partners in each member state.

Locations of Assignment

- SASSCAL Angola Office, Huambo, Angola
- SASSCAL Botswana Office, Gaborone, Botswana
- SASSCAL Namibia Office, Windhoek, Namibia
- SASSCAL Regional Secretariat, Windhoek, Namibia
- SASSCAL Zambia Office, Lusaka, Zambia
- Selected National Research Partners (list to be provided at audit initiation).
- The audit shall comply with the Terms of Reference: Audit of Disposition Fund (Annex D) for BMFTR funding, member state contributions, and other grants conditions.

C. FIRM REQUIREMENTS

Minimum Eligibility Requirements

- Registered audit firm in any of SASSCAL Member States.
- Capability and resources to conduct audits in Angola, Botswana, Namibia, South Africa, and Zambia, within the
- stipulated timeframe; that is to complete the 2026 audit by 31 March 2027.
- Established offices or operational capacity in each member state is an added advantage.
- For the statutory audit opinion, the signing partner shall hold current registration and good standing with the relevant professional accountancy and audit regulator in the country of registration.

Minimum Experience Requirements

- Demonstrable experience auditing similar regional or international non-profit organizations, particularly with funded projects, including, where applicable, experience conducting statutory audits,
- Qualified audit team with expertise in IFRS, ISA, GAAP and multi-jurisdictional audits.

D. DELIVERABLES AND TIME SCHEDULE

All deliverables shall be submitted in English and shall include:

- Audited Financial Statements: Prepared on a cash receipts and disbursements basis for each country and consolidated for SASSCAL.
- Consolidated Annual Financial Statements: Including Balance Sheet, Income Statement, and Cash Flow Statement separately for projects and operations account
- Audit Report: Providing an independent opinion on financial statements and compliance.
- Management Letter: Detailing findings, deficiencies, and recommendations for improvement.
- Statutory Audit Opinion and Filing Confirmation

Time Schedule:

Description	Audit Period	Due Date
Financial, Compliance and Statutory Audit	1 January 2026 – 31 December 2026	31 March 2027

Note:

- The auditor shall complete the 2026 audit by 31st March 2027, or earlier. Audits shall include an opening meeting (October 2026) to discuss scope, methodology, and schedule.
- Draft and Final Reports: Submitted in electronic format within 14 days of audit completion.
- Final Report: Submitted in electronic format, within 14 days of receiving management's comments and holding a close-out meeting.

E. LEVEL OF EFFORT

The assignment covers a 1-year period (2026):

- SASSCAL retains the option, at its sole discretion and subject to satisfactory performance, to extend the engagement for one or more additional periods, with termination clauses for non-performance.

F. INFORMATION REQUIRED IN THE PROPOSAL SUBMISSION

SASSCAL invites eligible, qualified, and experienced audit firms to submit proposals addressing the scope above, including:

Technical Proposal

- Critical Analysis of Objectives and Terms of Reference: Include comments on suitability, consistency, and feasibility, with constructive suggestions audits.

Proposed Concept and Methods:

- Conceptual and methodological approach to the audit, tailored to SASSCAL's multi-jurisdictional funding structure and annual audit requirements.
- A working program (bar chart) detailing assignment phases, tasks, durations, and report submission deadlines, emphasizing a clear plan for the 2026 audit.
- A staffing schedule (bar chart or table) specifying periods and locations of assignment for each professional (expatriate and local staff treated separately), with sufficient resources for audit exercise.
- Work organization: Include an organization chart showing interactions with SASSCAL and responsibilities within the audit team.
- Back-up services: Describe support for technical and administrative issues, including home office coordination.
- Quality control procedures: Detail processes for ensuring report and document quality.
- Planned logistics: Outline facilities and logistics for audit execution across multiple countries.

Key Staff:

- Detailed tasks and qualifications for each team member, including back- up staff, with emphasis on capacity to handle annual audits.
- Updated CVs for key staff, highlighting education, professional experience, and/or regional expertise (Southern Africa or similar contexts).
- Confirmation that key staff are permanent employees or associates, with no replacements without SASSCAL's prior approval.

Sub-contracting: Sub-contracting of services is not permitted.

Declaration:

- Declaration of Association: Signed by all partners, specifying the lead firm.
- Declaration on Associated Firms: Disclosing links with other firms and confirming no dual participation in the project.
- Declaration of Undertaking: Signed by all members, issued after the RFP publication date (27 July 2026).

Financial Proposal:

- Cost of Personnel: Including salary, social charges, overhead, IT equipment, insurance, risk, and profit.
- Allowances and Accommodation: If necessary, as lump sums.
- Cost for Transport: Lump sum per country.
- Production of Reports: Lump sum per report,
- Miscellaneous Costs: Lump sum for other expenses not covered above.
- Taxes: All applicable taxes must be clearly indicated.
- Currency: All rates and payments in Euro, with no advance payments permitted.
- Payment Terms

Contents of the Tender:

- Technical and financial proposals must be submitted separately, with detailed contents as outlined above.
- Proposals should use diagrams, tables, and graphics for clarity, avoiding lengthy textbook-style explanations.

G. SELECTION CRITERIA

Proposals will be evaluated based on the following weighted criteria, with additional emphasis on multi-jurisdictional audit capacity audits:

Selection Criteria	Weighting
1. Concept and Methodology	**45**
1.1 Clarity and completeness of the tender	5
1.2 Critical analysis of the TOR, including assessment of scope and feasibility	10
1.3 Proposed concepts and methods, with a clear plan for the 2026 annual audit	20
1.4 International presence and operational capacity in member states	5
1.5 Experience with funded international or regional institutions	5
2. Qualifications of Proposed Staff	**55**
2.1 Audit Leader / Team Leader	20
2.2 Other key staff employed on the assignment	25
2.3 Home office personnel for monitoring and back-up services	10
Total (Maximum Score)	**100**

H. PROPOSAL EVALUATION

General:

- Selection will follow SASSCAL's procurement policy, prioritizing quality, cost- effectiveness, and the ability to deliver audits for the 2026 audit by 31 March 2027, in line with recognized audit principles.

Technical Proposal Evaluation:

- Technical proposals will be opened by 18 September 2026 and evaluated on a scale of 0– 100 points based on Section G criteria.
- Proposals scoring below 70 points will be excluded, and their financial proposals returned unopened.
- Minor omissions in relation to the Terms of Reference (TOR) will result in point deductions; significant omissions may lead to exclusion.

Financial Proposal Evaluation:

- Financial proposals of tenderers scoring ≥70 points will be opened after technical evaluation.
- Arithmetical errors will be corrected, and missing items added for evaluation purposes.
- The financial score is calculated as: PF = 30 * Co/C, where PF is the financial score, Co is the lowest corrected financial proposal, and C is the tenderer's corrected price.

Final Evaluation:

- Combined score: P = PT + PF, where PT = 70 * T/To (T = tenderer's technical score, To = highest technical score).
- The Evaluation Committee shall recommend the top three (3) suitable tenderers to the Audit and Risk Committee for consideration and for Board approval.
- Approved tenderer will be notified.

Consulting Contract:

- The successful tenderer's technical and financial proposals will form part of the contract, subject to negotiation of inadequate elements (excluding fees and rates).
- The contract will take effect upon signing by SASSCAL and the tenderer.

Cancellation of Tender:

SASSCAL may cancel the tender without liability if:

- The project is cancelled.
- Circumstances change materially.
- No tender meets award criteria.
- Competition is inadequate.
- Prices exceed available financial resources.

In such cases, SASSCAL may negotiate with the recommended top three tenderers or re-advertise.

I. SUBMISSION

Proposals must be submitted in English via an email: tenders@sasscal.org or by hand delivery or courier to one of the following SASSCAL offices, in accordance with SASSCAL's procurement policy to facilitate expanded submission access:

Submission Points

Office	Address
(a) Regional Secretariat (Primary Submission Point)	For the Attention: Prof. Nelago Indongo SASSCAL Executive Director SASSCAL Financial, Compliance & Statutory Audit Services 25 Dr West Külz Street, Windhoek, Namibia Email: tenders@sasscal.org
(b) Angola	SASSCAL Angola Office Huambo, Angola For the Attention: Prof. Nelago Indongo SASSCAL Executive Director SASSCAL Nó Nacional de Angola, Rua da Granja; Huambo, Instalações do CETAC, Angola Tel.: (+244 925 662 706)
(c) Botswana	SASSCAL Botswana Office Gaborone, Botswana For the Attention: Prof. Nelago Indongo SASSCAL Executive Director

	Corner Maaloso, Metsimotlhabe Road Plot 54216, Office 52, Gaborone, Botswana Tel: +267 397 1284
(d) Namibia	SASSCAL Namibia Office Windhoek, Namibia For the Attention: Prof. Nelago Indongo SASSCAL Executive Director 25 Dr West Külz Street | Tel: +264 61 224 868
(e) Zambia	SASSCAL Zambia Office Lusaka, Zambia For the Attention: Prof. Nelago Indongo, SASSCAL Executive Director Plot 15302 KK International Airport Road NISIR Premises Lusaka

Submission Deadline: 4 September 2026, 17:00 CAT

- Proposals must be received by the deadline via email or at one of the specified offices.
- Submissions must include separate sealed envelopes or sent via email with attached Zipped files for the Technical Proposal and Financial Proposal, clearly marked with the RFP reference (RFP-SASSCAL-2026_Technical and RFP-SASSCAL-2026_Financial).

Inquiries: Technical enquiries should be directed to Clive M. Mulumba, Director of Finance and Administration, at clive.mulumba@sasscal.org no later than 21 August 2026.

Annex A: Staff CV Format

The comprehensive Curriculum Vitae (CV) of each assigned staff member shall include the following information:

- Family name and first names
- Date of birth
- Nationality
- Civil status
- Education: institution, dates attended, and degrees or diplomas obtained
- Language skills: reading, speaking, and writing proficiency (scale 1 to 5)
- Membership of professional bodies
- Other relevant skills
- Present position and years with the firm
- Key qualifications relevant to the engagement, including annual audit experience
- Specific country experience (country and dates)
- Full professional experience record: date, location, employer, position, and description of duties
- Other relevant information, including publications

Annex B: Staff Characteristics

Data for key experts must be supported by CV details, with CVs prevailing in case of contradictions.

Team Leader

Criteria	Name	Details
Professional education		Degree(s)
Professional experience		Years
Specific assignment experience (annual audits)		Number of assignments (>1 year input)
Regional experience		Countries
Employment status with firm		Years as employee
Leadership experience		Number of projects

Home Office Support (Backstopping)

Criteria	Name	Details
Professional education		Degree(s)
Professional experience		Years
Management experience		Years
Years with firm		Years

Local / Regional Key Staff

Criteria	Name	Details
Post / Function		
Professional education		Degree(s)
Professional experience		Years
Specific project experience (annual audits)		Number of projects (>6 months input)
Employment status with firm		Years

ANNEX C: FINANCIAL PROPOSAL MODEL

Model for Financial Proposal: Cost Breakdown (all amounts in Euro)

Summary

Cost Category	Amount (EUR)
1. Personnel costs	
2. Allowances for staff	
3. Sub-total: Staff costs	
4. Local transport (lump sum)	
5. Production of reports and documents	
6. Miscellaneous costs (lump sum)	
Sub-total: Logistics and other costs	
Total before VAT	
Value Added Tax (VAT)	
Grand Total	

1. Key Personnel Costs

Item	Unit	Quantity	Unit Rate (EUR)	Amount (EUR)
Audit Leader	Days			
Other Staff 1	Days			
Other Staff 2	Days			
Other Staff 3	Days			
Sub-total: Personnel	Days			

2. Allowances for Staff

Item	Unit	Quantity	Unit Rate (EUR)	Amount (EUR)
Audit Leader	Days			
Other Staff 1	Days			

Other Staff 2	Days			
Other Staff 3	Days			
Sub-total: Allowances	Days			

3. Local Transport (Lump Sum per Country)

Item	Unit	Quantity	Unit Rate (EUR)	Amount (EUR)
[Specify per country]				
Sub-total: Transport				

4. Reports and Documents

Report Type	Unit	Quantity	Unit Rate (EUR)	Amount (EUR)
[Specify report types]				
Sub-total: Reports				

5. Miscellaneous Costs (Lump Sum)

Item	Unit	Quantity	Unit Rate (EUR)	Amount (EUR)
[Specify]				
Sub-total: Miscellaneous				

Annex D: Terms of Reference

Financial, Compliance and Statutory Audit Services for SASSCAL

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- Scope of Audit
- Preparation of Financial Reports
- Auditor's Opinion
- Audit Report
- Management Letter
- Duration of Assignment
- Location of Assignment
- Deliverables and Time Schedule
- Further Comments

1. Background

The Southern African Science Service Centre for Climate Change and Adaptive Land Management (SASSCAL), is a joint initiative of Angola, Botswana, Namibia, South Africa, Zambia and Germany established to advance climate change mitigation and sustainable land management. SASSCAL's mission is to strengthen regional capacity to generate and use scientific knowledge products and services for decision making on climate change and adaptive land management through research management, human capital development and services brokerage.

2. Objective

The audit aims to:

- Provide a professional opinion on SASSCAL's financial statements for 2026.
- Conduct expenditure compliance verification for BMFTR funding, member state contributions, and other grants and income.
- Conduct the 2026 financial, compliance and statutory audit to be completed by 31 March 2027.
- Confirm and discharge any statutory audit and regulatory filing obligations applicable.

3. Duration of the Assignment

The audit firm will be appointed for an initial period of one (1) year (2026 audit), with SASSCAL retaining the option, at its sole discretion and subject to satisfactory performance, to extend the engagement for one or more additional periods.

4. Scope of Work

The audit shall cover:

- All funding mechanisms at the Regional Secretariat and National Nodes in Angola, Botswana, Namibia, South Africa, and Zambia.
- A sample audit of National Research Partners.

5. Regulatory Framework

The audit shall comply with:

- International Standards on Auditing (ISA), particularly ISA 800 for special purpose audit engagements.
- The statutory audit and financial reporting requirements under the law of the jurisdiction in which the relevant SASSCAL entity is legally registered.
- SASSCAL's procurement policy and funder-specific requirements.

6. Auditor Responsibilities

The auditor shall:

- Conduct a Financial, Compliance and Statutory Audit, testing transactions and systems for adequacy and compliance for audits.
- Confirm, in writing, prior to commencement of fieldwork, the specific statutory audit and regulatory filing obligations applicable in the country of registration of each audited entity, and notify SASSCAL promptly of any deadline that may affect the agreed Time Schedule.
- Plan the audit to detect material misstatements in financial statements.
- Confirm financial statements adhere to International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP).
- Verify goods and services are procured per SASSCAL's policies and procedures, with assets documented and safeguarded.
- Identify and report potential risk areas, recommending risk management and mitigation strategies, especially for annual audits.

7. Financing Mechanisms and Budget Details

SASSCAL is funded by:

- BMFTR Disposition Fund: Disbursed to a central Euro bank account and distributed to National Nodes.
- Member State Contributions: deposited into the RS Institutional Account.
- Other Grants: Additional funding to be specified at audit initiation.

8. Payments and Account Structure

- SASSCAL Disposition Euro Bank Account: Held at Standard Bank Namibia, with funds disbursed to Special Accounts in local currencies for National Nodes and the Regional Secretariat.
- Special Accounts:
- Regional Secretariat: Namibian Dollar and Euro (Standard Bank Namibia).
- Angola: Kwanza and Euro (Standard Bank Angola).
- Botswana: Pula (Stanbic Bank Botswana).

- Namibia: Namibian Dollar (Standard Bank Namibia).
- Zambia: Kwacha (Stanbic Bank Zambia, under NRSC-SASSCAL).
- South Africa: Rand
- RS Institutional Account: Euro and Namibian Dollar accounts at Standard Bank Namibia for member state contributions, distributed to Node operational accounts.
- National Research Partners' accounts (list provided at audit initiation) for research activities.

9. Scope of Audit

- Full-Scope Audit: Covers all funding mechanisms at the Regional Secretariat and National Nodes.
- Sample Audit: Conducted at National Research Partners, with a methodology ensuring coverage of each partner within one yearly audit cycle.
- Prioritization: The auditor shall complete the 2026 audit to meet funders requirements by 31 March 2027.

10. Auditor's Opinion

- The auditor's opinion shall confirm:
- Payments comply with financing agreements, noting ineligible expenditures separately.
- Disposition Fund and accounting documents adhere to agreement provisions, including interest earned.
- Expenditures are supported by reliable evidence, linked to funding requests and accounting records.
- Procurement complies with SASSCAL's policies and financing agreements.
- Deficiencies in internal systems and controls are identified, with specific findings noted.
- Full disclosure of all audited items, with an independent opinion on SASSCAL policy compliance.

11. Audit Report

The audit report shall:

- Be issued in English.
- Include the Terms of Reference as an integral part.
- Provide a schedule of receipts and disbursements.
- Detail Special Account balances at the audit period's start and end.
- Quantify consequences of any deficiencies.

12. Management Letter

The Management Letter shall:

- Comment on accounting records, systems, and controls.
- Identify deficiencies in withdrawal, procurement, storage, and payment processes, with improvement recommendations.
- Report on SASSCAL's actions to address past deficiencies.

- Highlight other pertinent matters.

13. Duration of Assignment

The contract commences upon signing (October 2026) and ends after SASSCAL accepts the final report for 2026 (31 March 2027). The appointment is for an initial period of one (1) year, with SASSCAL retaining the option, at its sole discretion and subject to satisfactory performance, to extend the engagement for one or more additional periods. The audit includes:

- An opening meeting (October 2026) to discuss scope, methodology, and schedule.
- A close-out meeting to present findings and recommendations.

14. Location of Assignment

- Regional Secretariat and National Nodes in Huambo (Angola), Gaborone (Botswana), Windhoek (Namibia) and Lusaka (Zambia).
- Visits to National Research Partners as required.

15. Deliverables and Time Schedule

- 2026 Audit: Covers 1 January 2026–31 December 2026, due by 31 March 2027.
- Draft Final Report: Within 14 days of audit completion for each period.
- Final Report: An electronic version (PDF), within 14 days of management's comments and close-out meeting.

Description	Period	Due Date
Compliance, Financial and Statutory Audit	1 January 2026 – 31 December 2026	31 March 2027

16. Further Comments

- Budget estimates may vary during implementation, and the audit shall accommodate such variations after discussion with SASSCAL.
- SASSCAL will provide complete financial records for 2026 upon audit commencement to facilitate the audits.
- The auditor shall provide a detailed plan in the technical proposal to meet the 31 March 2027 deadline.

End of Annex D