



AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

RFP NUMBER: AGSA/06/2024

**Request for Proposal to establish a panel of auditors to conduct Integrated Contract Work Creditors (CWC) for Regularity Audit, Information Systems Audit, Investigations Audit and Pre-Issuance review for the period 1 April 2025 to 31 March 2030 on behalf of Auditor-General South Africa**

**Questions and Answers Version 2**

| No. | Question                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Type       | Answer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| 1   | Paragraph 11.3.15 on page 9 reads: "The bidder needs to submit either its latest audited financial statements, independently reviewed financial statements, or a cash flow budget if it is a new entity. "I have been conducting Pre-issuance reviews for the AGSA since 2012, so I am not a new entity. As an individual sole proprietor, I also don't have audited or independently reviewed annual financial statements. Would it perhaps suffice if I submitted my SARS tax return to you instead, which contains details of my income and a summary of my assets and liabilities?"                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Commercial | This is part of the returnable schedules, which is standard, and is required to assess the financial position of the bidder given that work allocation of the panel is not guaranteed. As a sole proprietor you are required to provide a statement of income from such business (or cashflow projections going forward) and other sources together with a summary reflecting income, assets and liabilities and may provide any relevant information to substantiate the financial position as required in 11.3.15 of the tender document. This applies to sole proprietors or individuals tendering for this panel. |
| 2   | Paragraph 12.1.1 on page 9 Submission of company registration forms. As a sole proprietor, please clarify if one an individual does not have company registration forms, whether a copy of ID document will suffice?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Commercial | A sole proprietorship is a business that is owned and operated by a natural person (individual), therefore the ID copy of the individual or evidence of registration as a sole proprietor, where this has been done, will suffice. This applies to sole proprietors or individuals tendering for this panel.                                                                                                                                                                                                                                                                                                          |
| 3   | Paragraph 2: Definition of an Individual Reviewer on page 15: An individual pre-issuance reviewer who operates independently without affiliation to a private audit firm or any public sector entity or company. I am permanently employed at the University of Johannesburg (UJ) as a senior lecturer. I have obtained permission from the University of Johannesburg to perform private work for the AGSA. I also serve as a non-executive director of the South African Institute of Drug-Free Sport (SAIDS). SAIDS is a Schedule 3A National Public Entity as per the PFMA and UJ is a reporting entity of the Department of Higher Education and Training (DHET) but does not fall under the PFMA as it does not meet the definition of State (Act 1 of 1999). Does my affiliation with UJ and SAIDS preclude me from serving as an individual pre-issuance reviewer? I have served as a Pre-issuance reviewer before while being employed at UJ since 2012. Universities are not audited by the AGSA and UJ's regulatory auditor is SNG Grant Thornton. | Commercial | No, your affiliation with UJ and SAIDS does not preclude you as an individual reviewer however please reflect on our conflict of interest provisions as detailed in the bid document which will be observed during the tender evaluations and those which will be observed post tender evaluation process, in the event where you are successfully appointed as a panelist.                                                                                                                                                                                                                                           |
| 4   | The requirements in terms of this RFP is quite cumbersome and various CWC firms are in the process of assisting the AGSA with the 2023/24 PFMA audit cycle. Is it not possible to extend the closing date of the bid by a week or two?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Commercial | No, the AGSA cannot consider an extension of the closing date since the tender will be in the market for more than 31 days and the closing date cannot be extended as this will affect our planned timelines to finalise the tender considering the size of this tender.                                                                                                                                                                                                                                                                                                                                              |
| 5   | We noted that the closing date for the tender is 6 August 2024. This is very shortly after the PFMA deadline of 31 July 2024. Can it be considered to perhaps extend the closing date to accommodate entities assisting the AGSA with various PFMA assignments?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Commercial | No, the AGSA cannot consider an extension of the closing date since the tender will be in the market for more than 31 days and the closing date cannot be extended as this will affect our planned timelines to finalise the tender considering the size of this tender.                                                                                                                                                                                                                                                                                                                                              |
| 6   | The pre-issuance reviewer part of the tender. Criteria 2.1 has reference:<br>1. "Public sector audit experience" – does the term intent to mean actual audits for the Auditor General or would pre-issuance experience as well as providing audit assistance to entities during the audit process also count?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Technical  | No, audits for Auditor-General is not exclusively considered as public sector experience, since public sector experience may include other PIR within public sector i.e. Section (4) 3 audits, etc.                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 7   | The pre-issuance reviewer part of the tender. Criteria 2 has reference:<br>1. "Resident partner" – what is the significance of this requirement for pre-issuance reviews as it is my understanding from the main terms of reference document that pre-issuance reviews are "National" and allocated centrally?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Technical  | The significance of having resident partners on pre-issuance at firm level is that the resident partners are responsible and accountable for the reviewers put forward by the firm for work done.                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 8   | The pre-issuance reviewer part of the tender. Criteria 2.2 has reference:<br>1. The minimum qualifying score is 70 / 100 – am I right in thinking that there is little room for success for those that did not perform pre-issuance reviews before. As it counts 25 / 100 a new entrant will need to score maximum marks in all the other areas to qualify. Otherwise 70 is not achievable. Is that the intention?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Technical  | The evaluation criteria considers important aspects for the AGSA in terms of our requirements and experience in doing PIR work is a requirement based on the category you tender for. This criterion intends to assess relevant experience to mitigate quality factors and is one criterion, which forms part of others making up the 100 points.                                                                                                                                                                                                                                                                     |
| 9   | I would like to know if we can bid as a consortium of small firms for IT audit, Investigations and Pre issuance for IT audit?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Commercial | Bidders are allowed to bid as consortiums for any service category, however they should ensure compliance with all the consortium requirements listed in the RFP document.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10  | Firm classification (Small, Medium, and Large firms). In our firm, we have <b>four partners, and more than 11 trainees</b> . Which category are we classified in?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical  | You are a small firm with up to 4 partners and 11 trainees if you are based in Gauteng. If you are based in the region, then you will be considered as a medium firm for tender evaluation purposes. This is considered since you have only 4 partners, despite having more than 11 trainees. Refer to page 20 of the RFP document, paragraph 4.7 - Classification of audit firms and individual reviewers.                                                                                                                                                                                                           |
| 11  | I am a two partner audit firm in Gauteng. I do not employee trainees, only post article professionals. I have a level 4 BEE status.<br>Per the categories in the tender document:<br>-I am not an emerging small firm as I am not 51%+ Black owned.<br>-I am not a small firm as I am not registered with SAICA/ACCA due to not having trainees.<br>-I am not a medium firm as I am in Gauteng and I need 5 partners to be medium.<br>-I am not a large firm as I am in Gauteng and I need 20 partners to be large.<br>So what am I?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Technical  | Your description provided is indicative to align with our tender requirements for the Secondment panel category. See paragraph. 4.7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 12  | In relation to pre-issuance review services, can the following 2 terms be defined:<br>•Practicing<br>•Permanent employee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Technical  | For purposes of our tender the definitions are as follows:<br>Practicing PIR - refers to individuals who conducts audits with the relevant public sector as required under this tender.<br>Permanent employee - the employee who holds a permanent position within the firm.                                                                                                                                                                                                                                                                                                                                          |
| 13  | Statement of Financial Position of the Bidder: Latest Audited Financial Statements (where applicable in terms of the Company's Act) and/or independently reviewed financial statements. Our firm Public Interest score is below 100 and our financial statements (AFS) do not require an audit or even independent review, in terms of the Companies Act. In that case, can we submit our signed AFS or is an independently reviewed set the minimum required?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Commercial | This is part of the returnable schedules, which is standard, and is required to assess the financial position of the bidder given that work allocation of the panel is not guaranteed. Independently reviewed financial statements is required for purposes of this tender irrespective of your Public Interest Score.                                                                                                                                                                                                                                                                                                |
| 14  | Please could you clarify a matter for me.<br>I largely work as an independent, i.e. for myself, however, I am affiliated to an Audit Firm on a contract basis to assist them with their private sector audits. They would like to put me forward as part of a Network firm when they submit their response. Please clarify whether I would have to submit my tender response for the Pre-issuance as part of the network or can I submit my PIR response as an individual as I did in the past.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Technical  | The decision on how you respond to this tender, is your decision. However, refer to the definition of an individual reviewer: "An individual pre-issuance reviewer who operates independently without affiliation to a private audit firm or any public sector entity or company.", which confirms that you cannot tender under the two options as listed in your question.                                                                                                                                                                                                                                           |

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| 15 | <p>Note 1: To promote transformation and Enterprise Development within the audit industry, Small emerging audit firms will be considered for provisional appointment to the AGSA panel subject to them signing an Enterprise Development Agreement with the AGSA and obtaining the required accreditation within twelve (12) months from provisional appointment by the AGSA. Audit work allocation to Small emerging audit firms will be limited to regularity audit work and pre-issuance work. The AGSA reserves the right to determine the number of Enterprises it will provisionally appoint under its Enterprise Development Programme.</p> <p>Based on the above, eligibility for the ED program is limited to regularity audit, is there a similar program that caters for IT Audit specialist firms?</p>                                                                                                                                                                        | Technical     | The ESD programme for now is only targeted to regularity audits as outlined in the RFP document to align with the organisation's ESD strategic goals and available budget. At this stage, there is no similar approach / program for specialist audit firms.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 16 | <p>Page 21 of the RFP document : Definition of Small Emerging Firms</p> <p>A small firm, which is more than 51% black owned with 1-4 partners and incorporated within the last 5 years and registered with CIPC. Must have / planning to have a physical office and does not have accreditation with IRBA, SAICA and ACCA as yet but with a clear and realistic 12- month plan/journey map to achieve the required accreditation and registrations with relevant accounting bodies. Small emerging firms will be considered for provisional appointment to the AGSA panel subject to meeting the relevant tender requirements as detailed in this tender</p> <p>Question: This category as per definition seems to apply only to Regularity / Audit firms, where do Advisory firms (with similar attributes) but providing IT Audit Services fall in terms of AGSAs classification?</p>                                                                                                   | Technical     | The ESD programme for now is only targeted to regularity audits as outlined in the RFP document to align with the organisation's ESD strategic goals and available budget. At this stage, there is no similar approach / program for advisory firms with similar attributes in specialist audit categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 17 | <p>Page 1 points 2 of Appendix 4 states:</p> <p>The bidder and/or partner(s) must have verifiable combined experience of having provided ISA services for at least three years. The ISA services required must be external IT audit services which comply with the following standards: ISA 315, ISA 330, ISA 402, ISA 610, ISAE 3000/3402. Reference letter(s) for external IT audit services done at any corporate client not older than 5 years. The bidder must provide a comprehensive CV for the partner showing the relevant experience.</p> <p>Question: Are the reference letters referred to above client reference letters? What if the company as stated in my context is a small emerging firm will CVs and ex-employer's letters confirming service experience and role suffice?</p>                                                                                                                                                                                        | Technical ISA | <p>Yes, letters refer to any corporate client references not older than 5 years. In terms of partner's verifiable experience, this still refers to client reference letters where the partner rendered services to a corporate client, but not from the firm where the partner was employed. Refer to relevant substantiation to be provided by the bidder.</p> <p>Please note that small emerging firms requirements, is only applicable to RA and not to ISA work (Appendix 4).</p>                                                                                                                                                                                                                                                                                                                       |
| 18 | <p>Page 2 note to point 3 of Appendix 4</p> <p>Substantiate: The bidder must attach as part of this proposal a list of reference letters from customers to whom IT services and Audit services were rendered. The letters must provide the number of years of services and the scope of work provided for each of the areas (IT and Audit). The CV of the lead partner must also be submitted. Where additional information is provided / attached somewhere else by the bidder, such information must be clearly cross-referenced</p> <p>Question: What evidence is required for small emerging firms whose partners and staff have many years of prior experience but no customer credentials of their own, re: ex-employers' customers where they did the work cannot be a source of personal reference.</p>                                                                                                                                                                           | Technical ISA | Refer to the answer provided in Question 17 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 19 | <p>Page 5 Point 3 of Appendix 4</p> <p>The bidder must submit documentary proof of IT audit learnership programme that is recognized by ISACA. Provide proof of CISA learnership programme or any other related programme in place to enhance the profession.</p> <p>Question: Does this apply to Small emerging firms given their size and lack of investment capital to undertake this. Our firm recruits qualified and experienced resources for now and will look into this in the next 12 months.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Technical ISA | Refer to the answer provided in Question 17 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 20 | <p>5. Page 1 point 1 of Appendix 4</p> <p>The bidder must have at least one partner registered with the Information Systems Audit and Control Association (ISACA). To substantiate, bidders must submit valid ISACA membership certification(s) for each of the partners registered with ISACA. The validity must be linked to an ISACA accredited qualification, for example CISA/CISM/CISSP/CGEIT and these certificates must be valid at the time of the tender closing date</p> <p>Questions: Is the Partner referred to above supposed to be registered as a Director at the CIPC?</p>                                                                                                                                                                                                                                                                                                                                                                                               | Technical ISA | No, the partner referred to here does not need to be registered as a director of the firm on CIPC records. The Director (Director/s, Associate Director/s) that we are referring to here, is the position the person holds in the audit firm.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 21 | Briefing session: The request for proposal invitation and section 3.1 of the general conditions of the bid indicates that the briefing session is "non-compulsory." It is, however, indicated in section 3.2 of the general conditions that "failure to attend will lead to ineligibility to submit a tender." This is, therefore, contradicting information.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Commercial    | This is a typo. The briefing session was non-compulsory ( Refer to Erratum notice posted onto our website).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 22 | Classification of audit firms: In section 4.7 of the general conditions, it is stated that "firms will be classified at national and provincial levels." Our firm is situated in various provinces, each with its own resident partner. We are, however, registered as one firm on CIPC. As we are required to indicate the bidder size in section 4.9.1 of the request for proposal, we require clarity in terms of whether this measurement will be done for each individual office (provincially) or for the firm as a whole (nationally).                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical     | The firm sizes in 4.7 provides definitions for firm sizes for purpose of this tender. There are also different descriptions of firm sizes for provincial offices relevant to the category of services tendered for. Since you are present in more than 1 province, please consider the definitions and how you measure up for these at provincial level e.g. your firm may be medium sized based on the definition of Gauteng firm size, but may be large in a province where you have a footprint. You may then indicate both medium and large depending on the definition, and include a clear note to this effect and also indicate the relevant requirements i.e. resident partner per province (where required per the requirements of the tender) in alignment with the CIPC information of the firm. |
| 23 | Submission of tender: Section 5.1.2 of the request for proposal states the following: "Appointment for the RA services will be confirmed per province and bidders are required to tender per province. If a firm is applying for more than one province, they should submit one tender response but should clearly indicate the provinces they are applying for and should include separate submissions and relevant information in line with the requirements of this tender for each of the provinces which they are tendering for." As our firm is registered as one with CIPC and IRBA, we would just like to confirm whether we can submit one consolidated bid which includes only one set of the general information and then the individual information per office. For example, only one company registration document is submitted for the firm as a whole, but the resident partner details and information specific to each office is submitted separately for each province. | Technical     | This approach is correct if it is the same firm with regional offices. Just ensure proper cross-referencing to relevant appendix requirements and clearly indicate the common responses applicable to all appendices and provinces which you respond to. Please note any unique information per province which you tender for must be included in alignment with our tender requirements i.e. IRBA accreditation number per training office in the region, etc. This does not apply to separate network firms which are separate juristic entities.                                                                                                                                                                                                                                                         |

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| 24 | <p>Pre-issuance Review on Regularity Audits for Individual Reviewers</p> <p>1.The frequently ask questions indicate submission documentation should be 1 hard copy document and 2 memory sticks with the same information (question 8 page 9) however the Request for Proposal Section 1, par 5.6 indicate 1 original hard copy and one soft/electronic copy on USB. Please clarify.</p> <p>2.The RFP under Section 1, par 11 Returnable Schedules does not mention if and under which Schedule "Annexure 1" should be submitted. I assume Annexure 1 should be submitted as part of Schedule 1 between the executive summary and Annexure 2?</p> <p>3.Annexure 11 under the RFP, Section 4 Annexures, refer (CWC Standard supplier performance metrics/KP): I assume Part 1 should be left blank as this will be completed by the AGSA</p> <p>4.RFP par 11 refer returnable schedules-I assume Schedule 3 under par 11.4 refer to the relevant Appendix and in my case refer to Appendix 7-Pre-issuance Review on Regularity Audits for Individual Reviewers which should be submitted as Schedule 3?</p> <p>5.RFP page 23 under Section 2 Functional Requirements specifications refer- I assume the table information par 4.9.1 and par 4.9.4 which is relevant to pre-issuance reviewer should be included under the "Cover Page" as described under Section 1, General Conditions of bid, par 11.1, page 8?</p> <p>6.Annexure 8 under the RFP, Section 4 Annexures, refer- par 1.2 requires each bidder to include in its bid a disclosure statement the following (and then list details under par 1.2.1-1.2.3. Can one indicate on Annexure 8 that there is no such charges, proceedings or any other enquiry and sign the Annexure 8 or should one have a separate declaration sign off?</p> <p>7.Appendix? "Pre-issuance Review on Regularity Audits for individual reviewers" indicate under "Other Functional Criteria" under par 2 "Experience" under sub-paragraph 2.2</p> <p>" Bidders should demonstrate experience in performing preissuance/engagement quality reviews for regularity audits by submitting:<br/>List of references reflecting previous related experience by completing the relevant tab of Annexure 10: Database Information Form. The form should reflect all the required information and will be assessed for completeness."<br/>However, I cannot find such a tab under Annexure 10. Should one then list the pre-issuance/engagement quality reviews for regularity audits performed in the past under the "Comply Yes/No" or "Page" tab of Annexure 7 par 2.2?</p> <p>8.General- As an individual most of the Annexures listed (including Annexure 10 Data base information form which requires information for firms to provide) under Section 2 of the RFP, which must be completed and returned do not contain any applicable information for an individual. I assume one should still complete all the Annexures and indicate n/and sign it off?</p> <p>9.General- As I understand it correctly only one submission should be made as a pre-issuance reviewer as this is done on a National level as per par 4.6 page 19, Section 2 of RFP.</p> | Technical     | <p>1. as per tender document, 1 hard copy and 1 soft copy as per condition 5.6</p> <p>2. Schedule 1 should only cover an executive summary as per 11.2.1. Schedule 2 should detail all annexures from Annexures 1 - 12 including requirements 11,3,15 and 16 (Financial position and JV agreements etc. where applicable).</p> <p>3. This is correct.</p> <p>4. This is correct - this refers to the relevant Appendix which you are responding to.</p> <p>5. No, Response to Section 2 and the completion thereof in line with the format of this RFQ to include completion of tables must be part of Returnable Schedule 3 in addition to your relevant Appendices.</p> <p>6. The bidder should include a separate disclosure statement covering the details as listed in Annexure 8.</p> <p>7. This tab has been added on the spreadsheet and is entitled - Experience (Erratum notice will also be issued)</p> <p>8. This is correct, where information is not applicable, you can indicate it as such.</p> <p>9. That is correct but ensure that you complete the relevant appendix for the Pre-issuance reviewer requirements relevant to your firm / entity type (firm reviewer or individual reviewer).</p> |
| 25 | <p>1.The private firm's Director(s), Associate Director(s), Senior Manager(s)/Manager(s) must have a relevant degree AND a professional certified qualification. Please clarify if it's a disqualification if the Firms Director doesn't possess relevant IT Degree and professional certification with CISA/CISM/ADCA etc? Or is it allowed to substitute a Director with a Project Leader with IT Degree plus professional Certification?</p> <p>2.On Specialised Services – please clarify the meaning of partners in this regard? Does it mean that Partners must be Directors on CIPC or any team member can be regarded as a partner?</p> <p>3.Secondments – how many team members are required per category?</p> <p>4.Is the Excel Spreadsheet in the Panel Folder applicable to the specialised services? Please advise? Or its RA only?</p> <p>5.On Specialised Services – please advise if its permissible to submit the bid response for Investigations, ISA, PIR and Secondments using one company? If yes, please clarify how best do we pack them? Do we submit one set of administrative compliance and different sets of technical responses separately? Or else we use different companies within the group to respond to each category?</p> <p>6.Can we submit reference letters for individuals?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Technical ISA | <p>1. The AGSA's requirements as stated should be adhered to.</p> <p>2. Partners do not need to be directors as per CIPC records. Partners are normally shareholders whereas directors may be senior management that is not necessarily a partner.</p> <p>3. The RFP is not explicit, on the number of team members per category. The RFP is more concerned with the availability of required skills and experience and the ability to consider the secondment model as detailed in the RFP.</p> <p>4. Yes, the form should be completed by all, and where information required is not applicable to specialised services, then it should be responded to as such.</p> <p>5. Yes, you may submit 1 response with different responses in line with the relevant appendices. Also indicate in your executive summary the categories which you are responding to.</p> <p>6. This is permissible if the requirements indicate it as such.</p>                                                                                                                                                                                                                                                                           |
| 26 | For RA - Can 2 partner firm have offices in 3 province or is it limited to only 2 provinces because its only 2 partners as somewhere it says a partner must be resident in the provinces, also can 1 partner be a resident in 2 different provinces?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Technical     | Our tender requires a resident partner for each province tendered for under the RA work. Paragraph 4.9.3: Bidders are required to select the applicable province/s where they have a registered/accredited office/s with the relevant regulatory bodies as per the bid requirements. Also note the resident partner definition entails that the audit partner who is linked to / responsible for the AGSA assignment(s) in a firm and is dedicated / allocated to one office in a particular province / region. Based on this, each provincial office must have its own resident partner.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 27 | In the case of an integrated firm with presence in multiple regions, must there be one submission or one per region? If one per region must documents such as B-BEE, TCC, etc be duplicated per submission?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Technical     | Refer to the answer provided in Question 23 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 28 | Can we please get a full clarity for pricing if we only sending hourly rate for all categories?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical     | The bidder should not submit any cost proposal as the AGSA shall determine the pricing on an annual basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 29 | When will you verify the trainees registered with SAICA? Some of our registrations might still be pending                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Technical     | The evaluation of tender responses will be based on information provided by bidders as at the closing date and time of the tender. The AGSA reserves the right to verify any information, including SAICA / ACCA trainee registration as part of its assessment of bids during the tender evaluation process.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 30 | If its a normal company, the shareholding and directors are not CAs. Can the non audit firm tender for IT work, forensics work and second employees for appendix 10.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Technical     | The non-audit firm may tender for IT work, forensics and secondment employees provided that they meet the requirements outlined for those categories, and sub-categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 31 | I would like to kindly request tender briefing recordings for AGSA/06/2024 for the tender ending 20230 or a PDF document because I failed to log into the virtual option.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Commercial    | The briefing session is meant to share the relevant information with prospective bidders which emanates from the tender document and to field any questions by prospective bidders. The slide deck will be shared on our website together with all questions and answers posed at the session. The recording of the session will however not be shared as this is used for internal purposes only.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 32 | On the reference letters for emerging firms, is this reference letter from the client or I can submit reference letters from the colleagues that I worked with?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical     | The requirement is that "the bidder must also submit reference letters in the name of the bidder or resident partner. In case that the letter comes from a former colleague, it should be a colleague who was in a higher position.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 33 | Where would firm fit if it has less than 5 partners but more than 10 trainees?<br>Per the definition in the RFP it is not clear if it would fall under small or medium firm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Technical     | Refer to the answer provided in Question 10 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 34 | I refer to the RFP, specifically pages 21 & 22 which states that the Pre-requisite criteria is "A CIPC registered audit firm". Please advise what happens to audit firms that are not CIPC registered i.e sole proprietors and partnerships. Does this mean that they are precluded from applying?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Technical     | Unlike trusts, companies and close corporations, which are considered 'legal or juristic persons', a partnership and sole proprietors are not juristic entities, and there are no formalities required in order to set up a partnership and sole proprietorship in terms of CIPC. Thus, the definition referred to will not apply in such cases.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 35 | I would like clarity on the following questions:<br>Will firm Executives who are not listed under CIPC be considered for the Partner category. They have full signing rights.<br>For trainees who are pending approval from SAICA into TCMS, will those be considered if we share signed contracts? SAICA takes time to remove and add trainees into the system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Technical     | <p>Executives who are not listed under CIPC shall be considered for the partner category since they have full signing rights provided that such partner are listed as partner with IRBA.</p> <p>The evaluation of tender responses i.e. registered trainees will be based on information provided by bidders as at the closing date and time of the tender and bidders may submit any relevant information to substantiate trainee registrations to validate their compliance in line with our tender requirements. The AGSA reserves the right to verify any information, including SAICA / ACCA trainee registration as part of its assessment of bids during the tender evaluation process.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 36 | The pre-qualification criteria for individual reviewers are not fair and will in effect disqualify all individual reviewers.<br>It is not possible for an individual to register with IRBA as an assurance provider (attest). In order to register as attest, an auditor needs to be employed by a firm registered with the IRBA. Individuals not connected to a firm can only register with IRBA as non-attest.<br>Being registered as non-attest does not mean the individual does not have audit experience and does not work in the audit field. It just means he/she does not sign-off on audit reports or perform other assurance work.<br>In consideration that one performs EQ reviews and monitoring reviews for various private firms and have more than 15 years experience in public sector and AGSA reviews, however being disqualified due to IRBA registration as non-attest.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Technical     | <p>The AGSA requirements on the individual pre-issuance reviewers remain as outlined in the bid document. The individual must be an auditor registered with IRBA as an assurance provider with a minimum of 5 years relevant post-qualification public sector audit experience. This individual must also be CA(SA) for RA OR be members ISACA holding/possessing the CISA for ISA, registered with a minimum of 5 years of relevant post-qualification experience.</p> <p>It is confirmed with IRBA that sole proprietors and/or individuals are able to register as assurance reviewers, contrary to the assertion that this is not feasible.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 37 | Paragraph 4.7 on page 20: The pre-issuance reviewer must be registered with IRBA as an assurance provider. If the individual is currently registered with IRBA as a non-attest registered auditor, do your requirement entail that one must be registered as an attest RA to serve as a pre-issuance reviewer?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Technical     | Yes, you must be registered as an assurance RA in terms of our requirement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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| 38 | I have a query in relation to the pre-issuance reviewer part of the tender:<br>I worked through the tender and it appears as if bidders can only tender either as individuals or as a firm registered with IRBA.<br>Our reviewers cannot apply as individuals as they are full time employees of the firm. However the firm is not a firm registered with IRBA as we do not perform assurance work – we provide technical, consulting and training solutions in the market. As such we are also not mandated to comply with ISQM 1.<br>How does the tender cater for that situation?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Technical     | The AGSA tender is informed by our business needs and requirements. Bidders need to respond to our requirements as stated in the tender document. The tender however has a panel category for Secondments under Appendix 10, which you may consider responding to based on the description provided in your question.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 39 | The Pre-qualification criteria included in Appendix 6 to the RFP indicates that the bidder must be registered with IRBA as an assurance provider, and that the proposed reviewer(s) must be registered as assurance provider with IRBA or be under the supervision and direction of an IRBA registered auditor in the firm.<br><br>If I understand this correctly, this means that the bidder must be an audit firm registered with IRBA as such (with IRBA firm registration number) and that the reviewer should be registered as CA(SA) and RA with assurance status.<br>□ This is different from previous tenders. Historically, consulting firms that do not necessarily perform audits themselves (Firm not registered with IRBA) were allowed to tender, as long as the reviewers were registered as CA(SA) and RA: RAs registered with non-assurance status were also accepted for the tender.<br>□ There are many consulting firms and individual consultants that specialise specifically in performing engagement quality reviews (pre-issuance reviews) per ISQM, as the main part of their business. Most of these firms are not registered as auditing firms with IRBA, and the majority of these individuals are registered with IRBA as RA: non-assurance. These firms are established by individuals that have extensive auditing experience, and chose to assist the profession by performing these reviews. Most auditing firms and audit partners simply do not have the same capacity to perform thorough pre-issuance reviews themselves, and they rely on the expertise and independence of such consulting firms and individuals to perform these reviews for them. These same firms and individuals make these reviews their core business and therefore ensure that they have the capacity, qualifications, experience and time available to do this.<br>□ My consulting firm, Leaf Quality Systems (Pty) Ltd, has been registered on the AGSA PIR Database for the current cycle, and I have been a pre-issuance reviewer (CA(SA) RA (Non-assurance)). If you review my track record as pre-issuance reviewer, you will find that none of the pre-issuance reviews that I have performed resulted in negative QC findings against me as pre-issuance reviewer. This is because of my knowledge and experience in public sector auditing and the fact that I went through the same rigorous qualification process to become an RA. I am simply not registered as RA with assurance because I'm not signing off audits myself, but rather consult to auditing firms on their audits – this has no impact on my ability to perform thorough and fully compliant pre-issuance reviews.<br><br>My questions are therefore:<br>1. Is my interpretation correct that consulting firms and RAs registered as non-assurance are now not eligible anymore for this tender?<br>2. What is the reasoning behind this, as it disqualifies many quality review specialists from the tender? | Technical     | The AGSA pre-qualification criteria as per appendix 6 is:<br><br>The bidder must be registered with IRBA as an assurance provider.<br>The proposed reviewer(s) submitted by the bidder must either be:<br>a) registered auditor(s) as assurance provider(s) with IRBA and have a minimum of 5 years relevant post-qualification public sector audit experience, or<br>b) A CA (SA) with a minimum of 5 years relevant post-qualification public sector audit experience and are practicing under the supervision and direction of an IRBA registered auditor in the firm.<br><br>If your understanding aligns to the above, then it is correct.<br><br>1. RAs must be registered as assurance providers with IRBA for PIR and as required in the relevant tender requirements.<br>2. This requirement is based on the AGSA's business needs. |
| 40 | Potential limitations within the pre-qualification criteria for individual reviewers. The current requirements may inadvertently disqualify a valuable pool of qualified professionals.<br>The criteria specify registration with the Independent Regulatory Board for Auditors (IRBA) as an assurance provider (attest) as a mandatory qualification. However, individual auditors cannot directly register with IRBA for attest services. Only firms registered with IRBA can employ and sponsor attest-registered auditors.<br>Consequently, experienced auditors who choose to work independently or outside of registered firms can only obtain non-attest registration with IRBA. This registration does not diminish their audit experience or expertise. It simply signifies their role does not involve signing off on audit reports or performing assurance work.<br>As an example, I have over 13 years of experience conducting EQ reviews and monitoring reviews for private firms, alongside extensive experience in public sector and AGSA reviews. However, my current non-attest IRBA registration would disqualify me under the present criteria.<br>Your kind consideration of the pre-qualification criteria to ensure they capture the full range of qualified individual reviewers, including those with non-attest IRBA registration but demonstrably relevant experience would be sincerely appreciated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical     | Please refer to the response to Question 38.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 41 | The pre-issuance reviewer part of the tender. Criteria 1 has reference:<br><br>1.Does 1a intend to mean that the RA should be an RA-Assurance with IRBA and not an RA-Non-assurance?<br>2."Public sector audit experience" – does the term intent to mean actual audits for the Auditor General or would pre-issuance experience as well as providing audit assistance to entities during the audit process also count?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Technical     | 1. Yes, RA with IRBA assurance.<br><br>2. Yes, PIR is also considered as public sector experience. No, public sector audit experience does not necessarily mean audit work done for the Auditor General only, but could include related audits undertaken in the public sector.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 42 | The pre-issuance reviewer part of the tender. I am focusing on the ISQM 1 checklist in Annexure 12. Questions 5.1 and 5.2 have reference:<br><br>1.How do I respond to 5.1 if the professionals in the audit firm do not perform assurance work but only perform engagement quality reviews and pre issuance reviews? These are guided by ISQM 2 and the reviews are always performed in terms of the audit methodology of the audit firm whose engagement / file is reviewed. So my own firm do not need an audit methodology. Please advise.<br>2.How do I respond to 5.2 when I do not employ trainees in my firm, I only employ post article professionals. Please advise.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Technical QM  | 1. ISQM 1 standards are far reaching and is an important requirement for the AGSA and applies to the PIR and other categories of our tender as outlined in the tender document. Bidders must provide comprehensive Responses to the checklist, and audit methodology forms part of the ISQM1 standards, which is one of the requirements irrespective of whether a review is done on AGSA's methodology.<br><br>2. Trainees are not eligible to perform pre-issuance reviews in terms of our tender requirements.                                                                                                                                                                                                                                                                                                                            |
| 43 | Can we use the scores / ratings given by the AGSA once CWC or pre-issuance reviews are completed as reference letters?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Technical     | No, ratings and scores used cannot be submitted as reference letters. The requirement is for the submission of reference letters to confirm 'Experience' as required in the tender. Where the bidder does not have any experience other than with the AGSA's CWC panel, then the bidder must submit on its own letterhead all AGSA engagements including contract numbers, in line with the tender requirements for experience under the relevant appendices.                                                                                                                                                                                                                                                                                                                                                                                |
| 44 | Is it a mandatory requirement for all firms to be IRBA registered even for those applying for IT audit only?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical ISA | No, IRBA registration by firms is not a mandatory requirement on all service categories. Refer to relevant service category, appendix 1 - 10 for pre-qualification or eligibility criteria for specific details per service category. For ISA (Information Systems Audit) IRBA registration at firm level is not a mandatory requirement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 45 | What do we submit for 11.3.12 if our application for the training office is being considered and it will be reviewed in the next sitting?<br><b>For Annexure 10 page 1, on the dropdown, there is no option for Gauteng</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Technical     | Bidders are required to comply with our tender requirements at the time of tender closure.<br>Annexure 10 has been updated (Refer to Erratum notice)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 46 | Would you please be so kind as to resolve issues with Annexure 10: Cover sheet - Gauteng is not an option<br>Trainees (SAICA/ACCA) - ACCA & RGA only options, not SAICA, also only options under Entry date are ACCA & RGA. Thank you!                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Technical     | Annexure 10 has been updated (Refer to Erratum notice)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 47 | 11.3.15 it appears that the requirements are not fully aligned to Companies Act for entities with a public score less than Independent Review level<br><b>Statement of Financial Position of the Bidder: Latest Audited Financial Statements</b><br><b>(where applicable in terms of the Company's Act) and/or independently reviewed financial statements and/or Cash flow Budget for new entities with no financial records</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Commercial    | This is part of the returnable schedules, which is standard, and is required to assess the financial position of the bidder given that work allocation of the panel is not guaranteed. Independently reviewed financial statements is required for purposes of this tender irrespective of your Public Interest Score.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 48 | Regarding the secondment panel - are the resources selected from the region that they reside and does the secondment office have to be resident in that that province too?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Technical     | The secondment model will be managed at national level, similar to ISA and Investigation, so the secondment office does not need to be located in province tendered for. However, for allocation purposes, resources will be considered based on the needs and ideally in the provinces where they reside to manage time and S&T costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 49 | FOR RA - We have some signed off (Non-CA) resources working at the firm. Where do we document this on the RFP and will they be taken into account on evaluation?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical     | Please document that information in Annexure 10, Database information under the "Permanent Professional Staff".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 50 | FOR RA - P21 of the RFP states that a minimum of 4 SAICA registered trainees are required. Does this include trainees registered on a 4/5 year plan that is still doing their undergraduate studies? (AGSA requires that TA's to have an Accredited degree to perform AGSA work)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical     | The AGSA requires a minimum of 4 trainees registered with SAICA. We do not prescribe the duration of the training contracts for the purposes of the pre-qualification criteria. However, the AGSA will not be utilising resources that do not have the minimum qualifications of a degree.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 51 | If an individual is registered with IRBA as "non-attest", will he/she be excluded from applying/tendering for inclusion in the database as an individual pre-issuance reviewer?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Technical     | Yes, he will not be considered. Refer to response to Question 36 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 52 | The ISQM requirements checklist refers to IRBA inspections under point 6. If you are only applying for the IS / IT Audit service, then does this ISQM requirements apply?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Technical     | The ISQM requirements checklist does not apply to ISA and Investigations. However, the 'Quality Management' requirements as listed in the relevant appendices for these (ISA and Investigations), would apply.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| 53 | With regards to the ratings for Part B AGSA questionnaire to be completed by the supplier (page 62) - are we supposed to use the same ratings from page 59?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Technical     | No ratings are required on the Supplier Performance Management form by bidders, other than the completion by a duly authorised representative of the bidder to confirm acceptance by the bidder to be subjected to supplier performance management in the future. This is still a bidding process at this stage, and supplier performance management will only apply after award.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 54 | Appendix 2 and 3: 3.1 Trainees - noting that training contracts have end dates and the services are to be provided from 1 April 2025 how will trainees with training contracts ending before this date be considered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Technical     | The firms will be evaluated on trainees registered with SAICA at the point of submission of the bids. Bidders are required to attach confirmation from SAICA indicating the resources registered with SAICA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 55 | Sole Props and partnerships are not registered with CIPC. Please advise on this. Do we still qualify?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Commercial    | Yes, sole proprietors will be considered irrespective of CIPC registration. Refer to answer provided to Question 34 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 56 | Regarding the minimum number of trainees, will trainees currently on maternity leave and trainees where we are still waiting for SAICA approval be considered. Certain approvals takes a long time.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Technical     | Refer to answer provided to Question 35 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 57 | <b>Appendix 5 - Investigations</b><br><b>The scoring for this criterion is based on the number of resources a firm has. Why is it a requirement to have a minimum number of resources? What evidence must be provided to prove staff are employed permanently? Will a letter suffice?</b><br>1:2 Bidders must have permanent, relevantly qualified and experienced resources.<br>Submitted proof of permanent relevantly qualified and experienced resources:<br>- Attainment of full compliant rating for 10 or more resources (15 points)<br>- Attainment of partial compliant rating for between 6 and 9 resources (10 points)<br>- Attainment of partial compliant rating for between 1 and 5 resources (5 points) | Technical IBU | The number of resources under this service category is required in line with the AGSA business requirements. Proof of employment must be relevant to confirm permanent staff and may include a copy of employment contract - sensitive detail may be redacted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 58 | For Appendix 5, will ACFE Membership count instead of CFE?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical IBU | The requirement is for Certified Fraud Examiner (CFE), thus ACFE membership on its own without the CFE credential as required, will not be acceptable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 59 | Must partners be visible on CIPC document? Some partners/ executives do not want to take up equity/ shares but have the necessary qualifications and experience.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Commercial    | Refer to answer provided to Question 20 above.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 60 | Some government departments don't want to give a reference letter. Are we allowed to submit SLA with purchase order to show service provided, or we worked. Thanks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Commercial    | In instances where reference letters cannot be obtained, then bidders may provide the relevant information to include, scope of engagement, duration, client reference contact details (telephone number, e-mail address and designation of the contact person) on their own (bidder's) company letterhead. This will be used for verification purposes. Any other supporting information can also be provided in addition to the information furnished in this response.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 61 | IRBA Inspection – If the firm went through the ADP monitoring process, will that be considered, or should we rather complete the checklist?<br>Training office accreditation – We have submitted our application for SAICA office accreditation. We should be accredited and having trainees by January 2025. Will this be considered during the evaluation, if so, what evidence will you require? While we wait for the SAICA accreditation, can we use our staff member you require the number of trainees?                                                                                                                                                                                                         | Technical     | Please consider the requirements of the tender in terms of the ISQM requirements relevant to the panel category tendered for. The tender requires an IRBA firm level review report, where this has been conducted. Where no IRBA firm level review was done, then the ISQM checklist requirements must be provided.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 62 | Is it compulsory for AFS to be audited and/or independently reviewed even if not required by the Companies Act?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Commercial    | This is part of the returnable schedules, which is standard, and is required to assess the financial position of the bidder given that work allocation of the panel is not guaranteed. Independently reviewed financial statements is required for purposes of this tender.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 63 | The bidder must submit documentary proof of IT audit learnership programme that is recognized by ISACA. - Please provide clarity on this point. Do you require confirmation from ISACA? Or can we provide confirmation on company letterhead of our programme?                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical ISA | The bidder can submit their company learnership programme in the letterhead which is aligned with ISACA certificate sign-offs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 64 | The requirement is for the CIPC documents to be originally certified. It is now printed from the CIPC site - why must it be certified, please?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Commercial    | Certified copies are required to ensure the document's authenticity.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 65 | The vetting mentioned in Appendix 10, what type of vetting is required?<br>Please clarify if your post qualification experience response for pre-issuance, also applies for secondments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Technical     | The vetting required is similar to background checks/screening process undertaken as part of recruitment processes. Secondments does not cover PIR.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 66 | If a partner does not have public sector experience, but extensive IFRS experience and will therefore not be allowed to be a pre-issuance reviewer. Will there then ever be an opportunity to grow the pre-issuance pot of reviewers?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Technical     | The bidders need to demonstrate public sector experience whether from working on entities that adopted IFRS or GRAP.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 67 | Do you accept Internal IT Audit letter references? Or only external IT Audit?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Technical-ISA | The AGSA requirements under ISA requires Reference letter(s) for external IT audit services done at any corporate client not older than 5 years.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 68 | *Note: If a bidder is a Consortium, Joint Venture or Prime Contractor with Subcontractor(s), the documents listed above must be submitted for each Consortium/ JV member or Prime Contractor and Subcontractor(s). the document does refer to subcontracting and JVs. But the response says we not allowed to, i am confused ?                                                                                                                                                                                                                                                                                                                                                                                         | Commercial    | The section as referred to in your question, details the completeness of documents required for schedule 2 returnables where the bidding entity may have different forms i.e. Consortium, JV etc. and is part of the AGSA's own standard bid document to enable completeness of details for bidders i.e. BEE credentials, tax compliance, etc. of all associated parties in the bidding entity. This enables the AGSA to conduct relevant background checks on the bidding entity and is included as such in terms of this context provided. However, for purposes of this tender, <b>subcontracting is not allowed on the CWC panel</b> as described in our tender requirements.                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 69 | Question 1: Declaration of interest - point 3 Annexure 4 - Full details of directors / trustees / members / shareholders - do you require ID numbers of all partners or is it only where there is a conflict of interest?<br>Question 2: As support for those registered with SAICA/IRBA, will providing SAICA/IRBA numbers be sufficient or do you require membership certificates?<br>Question 3: Employee declaration, is the bidder an employee of AGSA or former employee. Do we tick yes if we have former AGSA employee employed by the firm?<br>Question 4: As a partnership, we do not have audited financial statements, however we can provide a letter with summarised results, is that sufficient?        | Commercial    | In response to question 1: The ID numbers of all partners are required.<br>In response to question 2: The bidder must attach as part of this proposal documentary proof of valid registration / certification with IRBA for the firm (bidder) and each of the partners (including the lead audit partner(s)) where applicable. SAICA/IRBA registration numbers for each member can be submitted provided that this detail is on a SAICA / IRBA letterhead OR bidders may submit SAICA/IRBA membership certificates.<br>In response to question 3: The question raised, seems to refer to Annexure 3 'SCM practices', and not the Declaration of Interest (Annexure 4). In terms of Annexure 3, para 3.4, you are required to indicate Y / N to: <b>Does the Bidder relate to any AGSA employee or part of AGSA current or past staff (employee) establishment?</b> . This must be responded to accordingly where ex-AGSA staff members are now employed by the bidder.<br>In response to question 4: Refer to answer provided to Question 1, the response for sole proprietors is also applicable for partnerships. |
| 70 | Is there a required SAICA evaluation / rating? Previously categorised as low, medium and high.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical     | There is no requirement for SAICA evaluation / rating.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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| 71 | <p>We have attended the non-compulsory briefing session held by the AGSA yesterday regarding the above-mentioned RFP.</p> <p>We have noted that on the bid document there seems to be no clear provision for firms that operate as sole proprietorships and partnerships like ourselves. The bid document further refers to a CIPC registered firm. Sole proprietorships and partnerships are not registered with the CIPC. Our regulators are SAICA and IRBA.</p> <p>Our firm has previously been on the CWC panel of the AGSA. Please can you provide us with guidance on completion of the bid document when applying as a partnership.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Commercial   | <p>Unlike trusts, companies and close corporations, which are considered 'legal or juristic persons', a partnership and sole proprietors are not juristic entities, and there are no formalities required in order to set up a partnership and sole proprietorship in terms of CIPC. Thus, the definition referred to will not apply in such cases and CIPC registration for sole proprietors or partnerships will not be relevant / required.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 72 | <p>Please can you assist clarify the following:</p> <p>1. For emerging firms that are applying for ESD and are currently still in the process of obtaining IRBA and SAICA practice accreditations, should I as a director apply as an individual or as a firm for the pre-issuance database. The plan is to apply as an individual while also applying for the ESD inclusion. Is this fine?</p> <p>2. Appendix 7, PIR for individuals, requirement 1. the registration with IRBA as an assurance provider, is this as defined by IRBA. For individuals not linked to the firm though registered auditors (RAs), IRBA classifies them as non-assurance providers. We have been doing pre-issuance as non assurance RAs in this period. What does the assurance provider mean, is it RA?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Technical    | <p>1. The bid requirements allows that you apply for any service category provided that you meet all the minimum requirements thereof, as well as being responsive to the other technical criteria. Should you meet the requirements of individual pre-issuance reviewer, you can apply for inclusion into the pre-issuance service category and also apply for categories relating to small emerging firms , for consideration as part of our ESD program.</p> <p>2. Refer to our response to Question 36 above.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 73 | <p>Section 1:</p> <p>1. How do we submit as a Network firm?</p> <p>The same as last time with the information of a National office for all the submissions but separate for each Province with a list of each office that makes up each province?</p> <p>Or do you require us to submit per office.</p> <p>Keep in mind all trainees, directors and partners will be per registered training office and IRBA sees us as one firm for review.</p> <p>2. If we submit as a National office. Do you require the AFS, B-BBEE and tax clearance certificate per office. It wasn't required previously, you dealt with that when you had to do the payments. We only submitted for the National Office.</p> <p>3. Must the National office be in Gauteng? (We did provide one of the Gauteng offices as the National office previously, but the Chairperson of Moore South Africa is in Durban and wanted to know if we could change the office but keep the same contact people.)</p> <p>Section 2: (Majority of the following questions would probably depend on your answer for question 1. Though even Nationally, some questions would still be relevant.)</p> <p>4. Tabel 4.9 (p23): Do we complete this as a National firm or for each province? (If National- what do we apply for the classification? Classification only addresses Gauteng and other provinces, not National. We may have small offices in some provinces, medium offices and large in other. (For instance: North West may be small, Gauteng medium and Eastern Cape large – which do we pick?)</p> <p>The reason for the question is that when looking at 4.9.1 we would consider completing per province, but 4.9.3 asks in which provinces. This assumes that 4.9.1 should be completed from a National level, but there are no National guidelines for the classifications.</p> <p>Section 3:</p> <p>5. Annexure 1 to 5, 7 - previously we completed only for the head office. Signed on behalf of all the Network firms. Do we need to submit this for each office?</p> <p>6. Annexure 6 – previously we combined the offices of the different provinces together. % wasn't required. How would you like us to submit this?</p> <p>7. Annexure 8 to 10 - previously we completed only for the head office. Signed on behalf of all the Network firms. Does that apply this tender as well?</p> <p>8. Annexure 10 – cover sheet – Drop down menu doesn't include all provinces.</p> <p>9. Annexure 10 – cover sheet – for network firms, do we again select any of the offices in the province to name under city/town?</p> <p>10. Annexure 10 – General information – for network firms, we will keep the National office information for all provinces, but for each province submission, we will select one resident partner to include for that province, where we have more than one resident partner in the province.?</p> <p>11. Annexure 10 – Declaration and commitment and compliance will be completed with National office information for all provinces?</p> <p>12. Annexure 10 – from Ownership all tabs will be completed per province?</p> <p>13. Annexure 10 – SAICA and ACCA in the past, you confirmed SAICA trainees directly with SAICA. We weren't supposed to include them. On the excel, this appears to be one of the few changes, we are now required to list all SAICA trainees as well?</p> <p>14. Annexure 11- Part A: Who from the AG needs to complete this? Will you be doing it during the evaluation, or do we need to get this completed before submission? If we need to get this completed, is it required per province?</p> <p>15. Annexure 11- Part B: Who from the suppliers' need to complete this? Is it required Nationally, per province or per Office?</p> <p>16. Annexure 12- If I understand correctly, because we have an IRBA review report. We will only submit it Nationally.</p> <p>Appendix</p> <p>17. Appendix 6 – Pre-issuance reviews firms. What are the reference letters in respect of? For both RA and Pre-issuance public sector all work is done through the AGSA. Our quality ratings should be sufficient for references.</p> <p>In the previous years, you collated from your database. Do you require us to submit all the ratings to you?</p> <p>If you do require reference letters, from whom do you require them?</p> | Technical    | <p>1. Network firms must be considered in terms of the definition provided for in the tender. Network firms are seen as separate juristic entities and as such, such firms must submit responses to each category or province (where relevant and in line with the tender requirements) as a bidding entity. Where common information is shared (if any) as per your bid response as part of a network firm, then bidders are required to ensure proper cross-referencing to relevant appendix requirements and clearly indicate the common responses applicable to all appendices and provinces which you respond to. Please note any unique information per province which you tender for must be included in alignment with our tender requirements i.e. IRBA accreditation number per training office in the region, etc.</p> <p>2. If you respond as a national office, being the juristic entity, then the information of the juristic entity must be submitted in accordance with the requirement of this tender. In the event where the National Office responds jointly with all other affiliated network work firms, which are defined in this tender as separate juristic entities, and if this the case, then the information must be provided for each of the separate juristic entities together with the relevant provisions in our standard SBD forms covering the 'Independent bid determination' together with a signed MoU or National Agreement.</p> <p>3. National office can be in any province as indicated by the bidder.</p> <p>4. Please complete for each province separately as firms may be classified differently in various provinces due to size. Refer to the response to Question 22 above.</p> <p>5. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>6. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>7. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>8. This has been updated and has been uploaded to our website. Refer to erratum notice.</p> <p>9. Question 9 is not very clear however refer to (1) above as an attempt on our part to respond to this question.</p> <p>10. Network firms have separate CIPC, partnership etc. different BBBEE and Tax compliance. Please provide information for each company within the network. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>11. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>12. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity.</p> <p>13. Yes, all registered trainees must be listed.</p> <p>14. and 15. Refer to response to Question 53 above.</p> <p>16. Refer to (1) above as part of the response to this question. This must be submitted by the bidding entity in line with the ISQM1 standards as referenced in the relevant appendices where it applies.</p> <p>17. Reference letters required, should align with the requirements as listed under experience para 2 for Appendix 6. For AGSA work done and associated ratings issued, refer to the response to <b>Question 43</b> above.</p> |
| 74 | <p>I would like to clarify two points regarding reference letters and experience for emerging firms:</p> <p>1. Regarding the appendix, there is no specification that the experience must be post-qualification. Does this mean I can include my training years as part of my experience?</p> <p>2. Concerning the reference letters, should these letters come from clients or former senior audit team members I worked under?</p> <p>Could you please provide clarification on these matters?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Technical    | <p>1. Yes, the experience also recognises the years of training.</p> <p>2. Reference letters can be obtained from previous senior audit team members.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 75 | <p>We attended the training this morning, however just want to confirm in writing:</p> <p>1. With reference to page 21 and 22 of the tender document:</p> <p>We are a partnership in Limpopo with 4 partners (thus according to the definitions we are Small or Medium), however we have 17 trainees which now falls out of the definition of the Small or Medium and perhaps constitutes Large?</p> <p>These 17 trainees, only 9 has degrees and 8 are still in the process of obtaining degrees.</p> <p>Based on the above, Partnership in Limpopo with 4 partners and 9 trainees with degrees and 8 trainees without degrees, do we constitute as a Small / Medium / Large firm?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Technical    | <p>The firm classification is mainly dependent on the number of partners and it also noted that your firm is based in Limpopo. Your firm will be classified as small if it applied for inclusion in Gauteng , but if you apply for inclusion in Limpopo and there is a physical office you will be classified as medium as you have more than 2 partners.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 76 | <p>Kindly assist with clarity on the following requirements for the application of an individual reviewer:</p> <p>1. More than 5 years' relevant experience and possess the relevant qualifications and certifications listed herein with at least 3 relevant reference letters. (25 points).</p> <p>&gt; What kind of reference letters can I provide here?</p> <p>2. Relevant experience in performing pre-issuance or Engagement quality reviews for Regularity audits. Bidders should demonstrate experience in performing pre issuance/engagement quality reviews for regularity audits by submitting:</p> <p>&gt; What kind of references are these, will the MOU for pre-issuance done be enough or I must ask for a letter from the BU?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Technical    | <p>1. The bidders must request for reference letters from other clients that they performed reviews for, outside of AGSA.</p> <p>2. The bidders can list all the pre-issuance reviews that they performed on AGSA audits clearly stating contract number, audit and the year in which the review was performed, on their letterhead. AGSA will verify these during the evaluation process against contract registers.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 77 | <p>Our firm is not a registered auditing firm with IRBA.</p> <p>If a firm is applying for the secondment model only, would we just complete Appendix 10_Secondments and the Annexure 10_Database Information form? Or would we need to complete all documents regardless of whether it is relevant or not?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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<p>The bidders are required to complete all the mandatory bidding forms and submit any additional information relating to that, and then submit forms relevant to the service categories they are bidding for, as well as supporting documentation where substantiation is required.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 78 | <p>I wanted to bring to your attention that the Information Systems Audits are currently excluded in Annexure 10, which summarizes the business activities for each sector. However, there seems to be some confusion regarding whether this exclusion is intentional or an error.</p> <p>Could you please clarify whether the exclusion of Information Systems Audits in Annexure 10 serves a specific purpose? If it is not error, we would appreciate your guidance on how to proceed.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Technical    | <p>Annexure 10 is updated and published on our website. Refer to Erratum notice which is also published on the website.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 79 | <p>Please confirm if there is a database information form that is specific for ISA.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Technical    | <p>Refer to response provided to the Question above.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| 80 | <p>Please could you indicate where annexure 11 as mentioned in Appendix 6 - Other functional Criteria -1 Quality Management.</p> <p>It is also not clear what an Individual RA will have to be able to submit to the ISQM if not a Firm.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Technical/QM | <p>Annexure 11 is on page 59 of the RFP document and relates to Supplier Performance metrics</p> <p>The individual reviewer must submit a signed declaration made under oath (affidavit) confirming all requirements as listed here i.e. evidence of training, in order to qualify for maximum points.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      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| 81 | <p>1. There is a requirement to submit Company Registration forms. We are a partnership, what should we submit in the place of company registration forms? Will our Partnership Agreement suffice?</p> <p>2. Annexure 11 Part A: Supplier Questionnaire. Should we request the AG in our province to complete this? Or how will this work?</p> <p>3. Where can we access the excel forms/files to complete?</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Commercial   | <p>1. Partnership Agreement shall suffice</p> <p>2. Annexure 11 Part A: Supplier Questionnaire. Refer to response provided to Question 53 above.</p> <p>3. The excel file is published with the rest of the tender document on the AGSA website</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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| 82  | Kindly assist with queries on the above RFP:<br>•We will be making a national as well as a regional submission for the following categories. There are a number of generic documents (e.g. company registration documents, BBBEE certificate, ISQM1 information, training confirmations, etc) that are applicable for the regional submission. Can we submit a generic file with the information and mark it as such and in the submission make reference to the generic file?<br>oRegularity Audit - contract in and contract out<br>oInformation Systems Audit<br>oInvestigations<br>oPre-Issuance Review - Regularity and Informations Systems<br>oSecondments - Regularity audit, investigations & informations systems | Technical     | Where generic information is shared (if any) as per your bid response as part of a national and regional firms, then bidders are required to ensure proper cross-referencing to relevant appendix requirements and clearly indicate the common responses applicable to all appendices and provinces which you respond to. Please note any unique information per province which you tender for must be included in alignment with our tender requirements i.e. IRBA accreditation number per training office in the region, etc.                            |
| 83  | Par 2.2 on this annexure - List of references reflecting previous related experience by completing the relevant tab of Annexure 10: Database Information Form - the Annexure 10 does not contain a section for these references. Is there another Annexure 10 that is being referred to                                                                                                                                                                                                                                                                                                                                                                                                                                     | Commercial    | Annexure 10 is updated and published on our website. Refer to Erratum notice which is also published on the website.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 84  | Annexure 10_Database Information Form - there are various tabs that need to be signed by the resident partner. Should these documents be "wet ink" signed or can they be signed using electronic signatures via DocuSign?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Commercial    | Both wet ink and electronic signatures are acceptable.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 85  | Appendix 6 - Pre-issuance reviewers for firms on RA - par 2.1:<br>oThe bidder must also submit reference letters. Should these letters be obtained from the AGSA SMs for whom the work was performed? or will the experience in the CVs suffice                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Technical     | If a bidder has previously performed work in the AGSA through CWC or PIR, please put all those assignments in one letter (Company letterhead) including contract numbers of those assignments. We will verify internally.                                                                                                                                                                                                                                                                                                                                   |
| 86  | Where should Annexure 1 be placed as it is not catered for under Schedules 1 and 2?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Commercial    | Annexure 1 must be included in Schedule 2 of the bid response.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 87  | Since proposals must be submitted per category, does this mean each category must have its own RFP document and schedules, including Annexure 10?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Commercial    | If the bidders are tendering for more than one category, one tender response must be submitted which should clearly detail the categories tendered for and should include separate submissions and relevant information in line with the requirements of this tender for each of the categories which they are tendering for                                                                                                                                                                                                                                |
| 88  | Does an audit partner have to be registered in one province?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Commercial    | Yes, refer to definition of the Resident Partner: "an assurance audit partner who is linked to / responsible for the AGSA assignment(s) in a firm and is dedicated / allocated to one office in a particular province / region."                                                                                                                                                                                                                                                                                                                            |
| 89  | How must the appendices be completed - Must we write, "Comply" or "Not comply" OR "YES" or "NO" in the respective columns?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Technical     | Yes, write, "Comply" or "Not comply" OR "YES" or "NO" in the respective columns.                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 90  | Annexure 10_Declaration and commitment - is there a threshold for what is considered "not materially dependent on the AGSA's work for my revenue"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Technical     | There is no prescribed threshold                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 91  | Appendix 6_Pre-issuance<br>2.2 For List of references reflecting previous related experience reference is made to completing the Relevant tab of Annexure 10 but there is no tab that deals with Pre-issuance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Technical     | Annexure 10 is updated and published on our website. Refer to Erratum notice which is also published on the website.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 92  | Appendix 6_Pre-issuance<br>2.2 For List of references reflecting previous related experience - can multiple reference letters be obtained from the same business unit, if more than one engagement file was reviewed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Technical     | No, multiple reference letters from the AGSA is not what is required here. The requirement is for the submission of reference letters to confirm 'Experience' as required in the tender. However if the bidder has previously performed work in the AGSA through CWC or PIR, please put all those assignments in one letter (Company letterhead) including contract numbers of those assignments n line with the tender requirements for experience under the relevant appendices. This will be considered to assess relevant experience in such instances. |
| 93  | Appendix 6_Pre-issuance<br>2.2 For List of references reflecting previous related experience - can reference letters for reviews performed by individual reviewers from the previous tender be included as part of reference letters for the firm where the individual reviewers are now employed by a firm                                                                                                                                                                                                                                                                                                                                                                                                                 | Technical     | No, the experience required under appendix 6, point 2.2. refers to experience of the firm and not the employees of the firm.                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 94  | 3.1 Number of trainees - where the firm has recently discharged trainees who have not yet been replaced by new trainees at the date of the bid submission can this be catered for in the evaluation e.g. by considering the number of trainees accredited for by SAICA from most recent training office assessment                                                                                                                                                                                                                                                                                                                                                                                                          | Technical     | No, trainees will be considered based on number of registered trainees at the time of tender closure.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 95  | 3.1 Trainees - noting that training contracts have end dates and the services are to be provided from 1 April 2025 how will trainees with training contracts ending before this date be considered                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Technical     | The envisaged new CWC panel, is planned to commence on 01 April 2025, however, refer to the response to Question 94 above around trainee registration and associated dates in terms of the tender process.                                                                                                                                                                                                                                                                                                                                                  |
| 96  | What does "post qualification public sector audit experience mean? Is this post article experience or post qualification CA(SA) qualification.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Technical     | Post Qualification experience is required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 97  | Appendix 4: Information Systems Audits (Other Functional Criteria)<br>Requirement:<br>3.1. The bidder must submit documentary proof of an IT audit learnership programme that is recognized by ISACA.<br>3.2. Bidders must provide the number of HDI CISA learnerships.<br>Question:<br>We have contacted ISACA and no IT audit leadership is currently recognised by them. Please provide additional information which regard to this requirement.                                                                                                                                                                                                                                                                         | Technical ISA | The bidders should provide details of their firm's own CISA learnership programme or any other related programme in place to enhance the profession with the objective to obtain CISA accreditation. This will be the basis for scoring.                                                                                                                                                                                                                                                                                                                    |
| 98  | What supporting documentation are required for resource capacity criteria detailed on page 06 of Appendix 2?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Technical     | Evidence of registered trainees will be required as confirmed with the professional bodies (ACCA / SAICA).                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 99  | How many reference letters are required for criteria 2.1 on Appendix 6 and 8?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Technical     | Refer to scoring matrix for number of reference letters for both appendices (6 and 8).                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 100 | Which must be completed on Annexure 10 to include - "List of references reflecting previous related experience".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Commercial    | The tab has been added on the spreadsheet and is entitled- Experience (Refer to Erratum notice)                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 101 | There are numbering issues, on Appendix 4 as follows:<br>1. Quality management - on pages 3 to 4.<br>2. Resources on page 05<br>Are there missing criterias?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Commercial    | The numbering of the criteria is not sequential however we can confirm that the criteria is complete and there are no missing criteria. Bidders should therefore respond to all criteria listed in Appendix 4 to ensure a comprehensive response.                                                                                                                                                                                                                                                                                                           |
| 102 | My question is in relation to Appendix 6 – section 2.2.<br><br>The following is required:<br>•Relevant experience in performing pre-issuance or Engagement quality reviews for Regularity audits.<br>•Bidders should demonstrate experience in performing pre-issuance/engagement quality reviews for regularity audits by submitting:<br>•List of references reflecting previous related experience by completing the relevant tab of Annexure 10: Database Information Form. The form should reflect all the required information and will be assessed for completeness.<br><br>It is not clear where in Annexure 10_Database information we should include the details pertaining to the PIR's.                          | Technical     | This tab has been added on Annexure 10 and is entitled - Experience (Refer to Erratum notice)                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 103 | My question is in relation to Appendix 2 – section 1 and section 2.<br>•IRBA registration and Accreditation with professional bodies.<br>Would it suffice if we receive confirmation letters from IRBA and SAICA confirming the accreditation of all our directors instead of having individual confirmation letters per director?                                                                                                                                                                                                                                                                                                                                                                                          | Technical     | It will suffice if you submit confirmation letters from IRBA and SAICA confirming the accreditation of all our directors on a SAICA or IRBA letterhead. Refer to response to Question 77 above.                                                                                                                                                                                                                                                                                                                                                             |

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| 104 | I am currently a registered CA(SA) and also an RGA.<br>Am I eligible to apply for the above-mentioned tender?                                                                                                                                                                                                                                                                                                                                                                                                       | Technical  | Please refer our tender document which provides various categories of firms and individuals who may apply for consideration on our CWC panel provided that the eligibility and other criteria are met.                                                        |
| 105 | My question is in relation to Appendix 3 – section 1.3 . The following is required:<br>The bidder must demonstrate thorough understanding of the objectives and deliverables of the AGSA's audit requirements and indicate how their own audit methodology will adhere to the requirements.<br>If we merely use the AGSA's methodology and software i.e. Teammate to complete all contracted-out work should we just state that? We prefer using Teammate as it assists the AGSA manager in performing the reviews. | Technical  | No, the requirement is for the bidder to indicate its own methodology under the contract out model relevant to the tender requirements as listed in Appendix 3.                                                                                               |
| 106 | My question is in relation to Appendix 3 – section 3.2. The following is required:<br>•Number of full-time permanently employed professionals.<br>•Proof of completion of articles<br>•List of audit supervisors/assistant managers/managers dedicated to service the AGSA<br>•Public sector experience<br>Would it suffice if we only complete sheet- Permanent professional staff of Annexure 10_Database information.                                                                                            | Technical  | No it will not suffice to only complete the relevant tab in Annexure. The bidders must comprehensively respond to the tender requirements and should cross reference their substantiation in their response. Annexure 10 covers some of information, not all. |
| 107 | Kindly can you send a copy of the tender briefing meeting recording to me ?                                                                                                                                                                                                                                                                                                                                                                                                                                         | Commercial | Refer to the answer provided in Question 31.                                                                                                                                                                                                                  |