

Non-Compulsory Briefing Session

Request for Proposal (RFP) for the appointment of a Service Provider for provision of External Audit services to the Auditor-General of South Africa (AGSA)

26 October 2026

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AUDITOR-GENERAL SOUTH AFRICA

115 YEARS 1911 - 2026

Our vision



To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability.

Our mission



The AGSA has a constitutional mandate and, as the supreme audit institution of South Africa, it exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

AUDITOR-GENERAL SOUTH AFRICA

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Agenda

1. Introduction
2. Important Points on the RFP
3. RFP Evaluation Process
4. Initial Screening Process
5. Returnable Schedules
6. AGSA Requirements
7. Technical Requirements
8. B-BBEE and Price Evaluation Costing Model
9. Questions and Answers



Important Points

- This is a non-compulsory briefing session – MS Teams attendance register will be downloaded for information purposes. Join in with the invited email for AGSA verification and compilation of the attendance.
- Closing date: 09 November 2026 @ 13h00 (Note: Late bids will not be considered)
- Cautionary Note on use of couriers – submission in the tender box (not at reception)
- Bids must be submitted physically to the AGSA office.
  Venue: Procurement Tender Box, Auditor-General South Africa, Head-Office Reception Area, Ground Floor, 4 Daventry Street, Lynnwood Bridge Office Park, Lynnwood Manor, Pretoria
- Bids must be submitted in both a hard copy (one original hard copy) and a soft copy/ electronic copy. The soft copy/ electronic copy must be a replicate of the entire hard copy bid response and must be submitted on a USB.
- The bid validity period is 120 days counted from the closing date
- Deadline for submission of clarification questions – 30 October 2026 @ 16h00
- All enquiries to be emailed to Lesley Mathe, E-mail address: LesleyMa@agsa.co.za
- It is envisaged that the contract with the successful bidder should commence from January 2027

NOTE: Only written enquiries will be attended and responded to.

RFP Evaluation Process : categorized into three (3) phases

1) **Phase 1: Initial Screening**: Completeness of the RFP document and other required documents i.e. Standard bidding documents, TCS Pin, B-BBEE Certificate etc.

2) **Phase 2: Technical/ Functionality evaluation:** will be evaluated in **2 Stages**

Stage 1

❖**Pre-qualification criteria (Mandatory Criteria)**

Note: Non-substantiation as required in the bid may affect your response negatively

Stage 2

❖**Other Technical/ Functional Requirements**

(Scoring aspect)



3) Phase 3: Point Scoring System: Evaluation of qualifying bid responses in terms of the preference point system.

❖**Technical Capability (50) Price (30) and B-BBEE (20) = Max 100 Points**

Note: Bidders must obtain at least 70% on the technical evaluation to be considered for evaluation in phase 3. Bidders that fail to achieve 70% shall be disqualified. The Technical Capability score will be calculated as 50% of the score achieved by the bidder in the Technical/ Functional evaluation, to determine the final consolidated score of the bidder (which includes technical, price and B-BEE).

Phase 1: Initial Screening Process

During this phase, bid responses will be reviewed for purposes of assessing **COMPLIANCE** with the RFP requirements including the general bid conditions, which includes the following:



1) Submission of a **Valid Tax Compliance Status PIN** as referenced in the RFP.
2) Submission of **B-BBEE Certificate or Sworn Affidavit** as referenced in the RFP.
3) Submission of **Company Registration Forms** as referenced in the RFP.
4) Submission of **ID Copy for the Company Representative** as referenced in the RFP.
5) Completion of all **Standard Bidding Documents** and other requirements, as reflected in the RFP.

Note: Bidders must submit a complete response that includes all required returnable schedules, including the Bidder's Self-Declaration and Disclosure Statement (Annexure 8)

Returnable Schedules

Bidders must submit their bid responses in accordance with the **3 returnable schedules** specified below (each schedule must be clearly marked) – ***Hard copy and a duplicate soft copy to be submitted into the AGSA Tender Box***:

- **Cover Page:** (the cover page must clearly indicate the RFP reference number, bid description and the bidder's name)
- **Schedule 1:**
  - Executive Summary (explaining how you understand the requirements of this RFP and the summary of your proposed solution)
  - **Annexure 1** of the RFP document (Acceptance of Bid Conditions)
- **Schedule 2:** Mainly Standard Bidding Documents (***including annexure 8 self-declaration***)
- **Schedule 3:** Technical Response
  - Response to **Section 2** of the RFP document, in line with the format indicated in the RFP document

AGSA Requirements

PROJECT BACKGROUND AND PURPOSE

The Auditor-General South Africa (AGSA) is the supreme audit institution (SAI) of South Africa. The AGSA has a constitutional mandate and, as the SAI of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

The Auditor-General of South Africa (AGSA) requires the services of a suitably qualified and experienced independent external audit service provider to audit and express an independent audit opinion on the AGSA's accounts, financial statements, financial management and performance information. The new external audit service provider's appointment will be for an initial five-year term covering the 2026/27, 2027/28, 2028/29, 2029/30 and 2030/31 financial years, with an option to extend for a further 2-year period at the discretion of the Audit Committee, with the final year including handover to the incoming independent external auditor. The appointment is envisaged to be effective from 15 January 2027 and is subject to annual reappointment by the Standing Committee on the Auditor-General (SCoAG), in accordance with section 39(1) of the PAA, and an annual performance review by the Audit Committee.

AGSA Requirements (Continued)

SCOPE OF WORK

The independent external auditor will be required to perform all work necessary to fulfil the requirements of section 41(4) of the PAA, including the following:

- Auditing the AGSA's financial statements, including the performance of the following:
- Information Technology General Controls Reviews (IT GCR),
- The Audit of Performance Objectives,
- The review of Sustainability Information;
- Other non-assurance services as and when required by audit committee; and
- Submitting an audit report on those statements to the Auditor-General within two months of receipt of the statements for auditing, which report must include an opinion on the reported information relating to the performance of the Auditor-General against predetermined objectives.
- The independent external auditor will also be expected to provide services in line with the International Standards on Auditing and to prepare an audit plan, including a fee budget, for approval by the Audit Committee.
- Bidders should refer to the AGSA organisational structure provided to determine the number of business units that will form part of the audit universe.

AGSA Requirements (Continued)

EXPERTISE AND CAPACITY

The key criteria to be considered for the suitability of the independent external auditor include the following:

a) Have knowledge, expertise and a comprehensive understanding of the public sector; and an understanding of the AGSA's enabling legislations.

b) The independent external auditor must demonstrate that they:

- Have sufficient in-house capacity to perform statutory audits for the Auditor General of South Africa;
- Will not be over-reliant on AGSA audit fee (i.e. audit fees from AGSA must not exceed 15% of its total revenue). In other words, the independent external auditor should be a going concern without depending on AGSA's audit fees.

c) The bidder must have a minimum of five (5) partners within the firm for the duration of the appointment, including the proposed engagement partner. This requirement demonstrates the firm's capacity and depth of resources and does not require all five partners to be assigned to the AGSA engagement.

d) The independent external auditor must be prepared to forsake any contract work for and on behalf of the AGSA through the Contract Work Creditors (CWC) panel for the duration of the audit appointment and must declare any related interests as part of its tender submission.

e) The bidder must provide evidence of satisfactory results (i.e. latest IRBA review results) of the partner(s) committed on the assignment.

AGSA Requirements (Continued)

EXPERTISE AND CAPACITY (Continued)

The independent external auditor must rotate audit partners responsible for the AGSA's external audit in line with IRBA code and the firm's policy or as requested by the audit committee.

The independent external auditor will not, and has no right to, assign the audit contract to third parties.

NOTE: The external auditor will be subject to an annual performance management review against the service level agreement throughout the duration of the contract. Unsatisfactory performance may result in termination of the appointment in accordance with the applicable contractual provisions. Refer the AGSA's MoA included as Appendix E to this document.

PROFESSIONAL MEMBERSHIP

It is mandatory for the audit engagement partner responsible for the AGSA account to be a Registered Auditor (RA) with assurance status with the Independent Regulatory Board for Auditors (IRBA). The preferred independent external audit firm must also be registered and in good standing with IRBA.

In the event of a joint audit proposal i.e. joint venture / consortia of audit firms, etc., all independent external audit firms must jointly have sufficient partners to meet the minimum requirement of five (5) partners.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
1	Independence and Public Confidence Requirement	The bidder, its member firms, affiliates, partners and key personnel must be free from any actual, perceived or potential circumstances that may reasonably be regarded as impairing the independence, objectivity, credibility or reputation of the Auditor-General of South Africa or its external audit process. The bidder must complete and submit AGSA's standard **Disclosure Bidding Form annexure 8** and disclose all relevant and objectively verifiable matters relating to the bidder, its member firms, affiliates, partners and proposed key personnel. This includes conflicts of interest, independence threats, regulatory or disciplinary findings, adverse professional findings, material non-disclosures and IRBA review findings issued during the five-year period (or for such periods as detailed in annexure 8) preceding the tender closing date. The disclosure must contain sufficient particulars to enable AGSA to assess the nature, relevance, materiality and any proposed safeguards relating to each matter. AGSA will assess disclosed matters objectively, consistently and proportionately against the tender requirements, applicable professional and regulatory standards, and the adequacy of any safeguards. A bid may be declared non-responsive where the bidder fails to submit the completed disclosure annexure 8, makes a material misrepresentation or omission, or where AGSA, on reasonable and documented grounds, determines that an identified threat cannot be eliminated or reduced to an acceptable level and materially compromises independence, objectivity or public confidence in the external audit process.

To demonstrate compliance, bidders must complete Annexure 8: Bidder Self-declaration and Disclosure Statement in full. All relevant disclosures must be supported by sufficient, objective and verifiable information and evidence, as required in the annexure.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
2	Firm Capacity and IRBA standing of partners	The bidder must have a minimum of five (5) partners, including the engagement partner, within the firm for the duration of the appointment. This requirement is intended to demonstrate the firm's capacity and depth of resources and does not require all five partners to be assigned to the AGSA engagement. The firm must identify the engagement partner responsible for AGSA's external audit and provide proof that the engagement partner as well as the quality partner assigned to the engagement are registered as Registered Auditors (RA) with Assurance status with IRBA. The bidder must confirm that the firm and the proposed engagement partner are in good standing with IRBA, as at the closing date of the bid. The bidder must further disclose and submit confirmation of any pending sanctions, findings, or remedial actions applicable to the proposed engagement partner. AGSA reserves the right to verify the information provided and to consider any adverse findings in the evaluation of the bid. The bidder must submit the following documentation as evidence of compliance: •A **signed undertaking,** by the CEO/ Director/ Managing Partner, confirming the above proposed partner structure, including the engagement partner and appropriate backup/succession arrangements to ensure continuity of service throughout the appointment period. •**Proof of IRBA registration for the firm and for all proposed partners**. •A **signed firm-level declaration**, by the CEO/ Director/ Managing Partner, confirming whether any proposed partner has, during the preceding five (5) years, been subject to any disciplinary finding, regulatory sanction or unresolved regulatory process by IRBA. Where any such matter exists, the bidder must provide full details of the matter, its current status, the remedial action taken and supporting evidence of its resolution, where applicable. •Details of any **quality review findings** applicable to proposed partners and **evidence of remediation** where applicable.

Substantiate your compliance by providing evidence and including page numbers in the proposal.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
3	Independence and conflict of interest	In order to preserve the actual and perceived independence required for the external audit appointment, the bidder must disclose whether it, any member firm, affiliate, subcontractor, proposed key personnel, or related entity has rendered any services to AGSA during the previous two (2) years. This includes services such as, but are not limited to: • Contract Work Creditors (CWC) allocations; • Consulting / Advisory services; • Internal audit services; and • Any other professional services rendered to AGSA. Where the bidder, any member firm, affiliate, subcontractor, proposed key personnel, or related entity has rendered any services to AGSA during the previous two (2) years, the bidder will not be considered for appointment as AGSA's external auditor unless AGSA, in its sole discretion and having regard to applicable independence requirements, is satisfied that the nature, scope, value, timing, and circumstances of such services do not create an actual, potential, or perceived threat to independence. For the avoidance of doubt, any prior work that may reasonably be regarded as impairing, or being perceived to impair the bidder's independence, will render the bidder non-responsive and ineligible for award.

Substantiate compliance by providing supporting evidence and the relevant page references in the proposal. Where information disclosed in Annexure 8 is relied upon as substantiation, the bidder must explicitly identify and cross-reference the applicable section of Annexure 8 and any supporting evidence.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
4	Quality Management System	**The bidder must provide confirmation that the firm has fully adopted the System of Quality Management (SoQM) and complies with ISQM 1 (or any successor standard).**

To substantiate compliance, the bidder must submit:

- **the latest IRBA firm-level inspection report relating to the SoQM, where an inspection has been performed, together with details of material findings and the status of corrective actions; or**
- **where no such inspection has been performed, a completed ISQM 1 Checklist (Appendix A), cross-referenced to supporting evidence, including the latest annual SoQM evaluation and details of identified deficiencies and remedial actions.**

Confidential client information may be redacted, provided that the evidence remains sufficient for AGSA to verify compliance.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
5	Team structure and specialist expertise	The bidder must submit a comprehensive organogram demonstrating sufficient capacity and capability to perform the statutory external audit and related assurance engagements for AGSA with allocation of responsibilities as well as adequate expertise in the following areas, where applicable: • Technical accounting and IFRS; • Information technology audit and cybersecurity; • Environmental, Social and Governance; and • Integrated and sustainability reporting.

To substantiate compliance with this criterion , the bidder must provide the required supporting evidence and clearly indicate the relevant page references in the proposal.

Phase 2 Stage 1: Technical Pre-Qualification Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Criterion	Criterion details
6	Economic dependence threshold	The bidder must demonstrate that its appointment as AGSA's external auditor will not compromise, or reasonably be perceived to compromise, its independence, objectivity, professional judgement, or ability to perform the audit without undue influence arising from economic dependence on AGSA. To support this independence objective, the bidder must confirm that the estimated annual audit fees payable by AGSA will not exceed 15% of the bidder's total annual revenue and must submit a signed declaration together with audited financial statements or other independently verifiable evidence demonstrating compliance with this requirement. Where the bid is submitted by a consortium or joint venture, AGSA will assess the requirement on a consolidated basis, provided that: • The consortium structure is fully disclosed; • A lead firm is identified; • An engagement partner is identified; • Responsibilities of each consortium member are clearly defined; • Applicable quality management arrangements are described; and • The lead firm and signing partner accept collective responsibility for the entire audit engagement. **Note: AGSA reserves the right to monitor compliance with this requirement throughout the appointment period as part of ongoing independence assessment.**

Substantiate compliance by providing supporting evidence and the relevant page references in the proposal. Where information disclosed in Annexure 8 is relied upon as substantiation, the bidder must explicitly identify and cross-reference the applicable section of Annexure 8 and any supporting evidence.

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
1	**SOQM requirements** The bidder must have fully adopted and implemented ISQM1(or any successor standard). To substantiate compliance with this standard, bidders are required to submit one of the following: • IRBA firm level review report, where IRBA performed a firm inspection relating to compliance with the ISQM 1 standard (where this is not applicable, please state and provide further requested information below); or • Responses in line with the ISQM1 Checklist (Appendix A) with supporting documentation. **Note**: **The documents provided must be signed by the person assigned ultimate responsibility for the SOQM**	• Where an IRBA firm review has been conducted, the bidders must submit the IRBA firm level review report on the SOQM which will be used to assess compliance with relevant sections of this requirement. In the event of any findings in the IRBA review, the bidder may include supplementary information on how such findings would be addressed / remediated as part of its tender response for consideration by AGSA. Such additional information must be clearly cross-referenced. Where no IRBA review was done, the bidder must provide the required documentation and must complete the ISQM1 Checklist (Appendix A) detailing all elements of ISQM1 and cross-referencing the supporting documents. Failure to submit and cross-referencing a detailed checklist will compromise the assessment of your response in terms of adequacy of your ISQM compliance **(30 points)** • Confirmation of ISQM1 implementation as detailed herein which partially addresses the ISQM1 components **(15 points)** • No submission **(0 points)**	30
Substantiate compliance by providing supporting evidence and the relevant page references in the proposal.			

Phase 2 Stage 2: Other Technical Evaluation Criteria (70% threshold)

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
2	**Bidder's external audit experience – Firm level** The bidder must demonstrate firm experience, technical capability and demonstrated expertise in accounting, reporting and assurance standards relevant to AGSA through comparable audit and assurance engagements. The bidder must submit a minimum of three (3) reference engagements completed within the last 3 years demonstrating experience in the following areas: • Financial statement audits; • Compliance and regulatory assurance; • Information technology audit and cybersecurity • Audit or assurance of predetermined objectives/performance information; and • Integrated reporting and sustainability-related assurance. The bidder must complete **Appendix B** to substantiate compliance with this requirement.	• Demonstrated experience and expertise in **all five (5) areas** across **the three qualifying reference engagements** submitted **(25 points)** • Demonstrated experience and expertise in **all five (5) areas** across **two (2) qualifying reference engagements**, or in **four (4) areas across** the **three (3) qualifying reference engagements** submitted **(15 points)** • Demonstrated experience and expertise in **all five (5) areas in only one (1) qualifying reference engagement**, or **in fewer than four (4) areas across the qualifying reference engagements** submitted **(5 points)** • No relevant experience or expertise demonstrated, no qualifying reference engagement submitted, or the submitted references do not provide sufficient verifiable evidence of the claimed experience **(0 points)**	25
Substantiate compliance by providing supporting evidence and the relevant page references in the proposal.			

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
3	**External Audit methodology, execution plan** The bidder is expected to clearly stipulate its audit methodology, including the full adoption of System of Quality Management (SoQM) and compliance with ISQM 1 (or any successor standard) as well as the approach to its proposed external audit plan. The bidder should further include the associated audit tools to be used as well as the proposed resources to successfully execute on the assignment. The bidder should indicate what information would be required for it to successfully execute this assignment. Additionally, the bidder must provide a signed undertaking, by the CEO / Director / Managing Partner, confirming that an active ethical partner-review or independence-leadership ethical review process is in place.	• The submission comprehensively addresses all required components: the audit methodology, SoQM and ISQM 1 integration, external audit execution plan, audit tools, proposed resources, information requirements, and the signed ethical or independence review undertaking **(20 points)** • The submission addresses the principal components but omits, inadequately explains, or provides insufficient evidence for one or more required components **(10 points)** • The submission does not provide a credible audit methodology and execution plan, addresses few or none of the required components, or omits the signed ethical or independence review undertaking **(0 points)**	20
Substantiate compliance by providing supporting evidence and the relevant page references in the proposal.			

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
4	**Qualifications and experience of the proposed team** Assessment of the condensed curricula vitae of personnel who will be assigned to the AGSA's account. (Qualification and experiences of proposed resources, In-house capacity at least 5 RA's) Audit team should have the relevant public sector experience in the field of external auditing. A list of references of external auditor appointments with the assigned team members should be provided. The audit team assigned to the AGSA engagement must have the following professional experience and qualifications: • All the Partner/ Director level personnel should have a minimum of 5 years external audit experience at Partner/ Director level and must demonstrate active external audit experience within the past 5 years and should be a qualified CA(SA).	• The proposed team fully meets all stipulated requirements for team structure, qualifications, experience, professional registration, public-sector audit experience, IT audit capability, references and completed Appendix C **(15 points)** • The proposed team meets at least 70% but less than 100% of the stipulated requirements, with the omissions not materially undermining its overall capacity to perform the assignment **(10 points)** • The proposed team meets at least 50% but less than 70% of the stipulated requirements, demonstrating only partial capacity and capability to perform the assignment **(5 points)** • The proposed team meets less than 50% of the stipulated requirements, or the submission lacks sufficient curricula vitae, qualifications, references or Appendix C information to verify compliance **(0 points)**	15

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
4	**Qualifications and experience of the proposed team (continued)** • All Middle-management personnel, including senior managers and associate directors, should have the minimum number of 3 years of external audit experience and should be a qualified CA(SA). • All auditor or specialist-level personnel proposed should hold a B-Com degree or another audit-related qualification. • At least one (1) member of the audit team at the Partner/ Director or Middle-management (senior managers and associate directors) level should have a minimum of 5 years IT audit experience and must demonstrate active IT audit experience within the past 5 years, in a complex environment and should have any IT audit equivalent certification. The bidder must complete Appendix C to substantiate compliance with this requirement. The AGSA reserves the right to assess the proposed number of resources in line with its scope of the external audit requirements as well as the audit plan and the audit methodology as proposed by the bidder		
	Substantiate compliance by providing supporting evidence and the relevant page references in the proposal.		

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
5	**Accounting standards implementation** The bidder must demonstrate experience and capability relating to the application of relevant accounting, reporting and assurance standards, including IFRS 15, Property, Plant and Equipment standards, Intangible Asset standards, and other applicable IFRS and assurance standards. The bidder must further demonstrate its ability to meet all statutory and organisational reporting requirements and deadlines as listed hereunder: • Completion of the annual external audit; • Audit of predetermined objectives/performance information; • Assurance of the Integrated Annual Report; • Nov (annually): Submission of draft audit plan; • 28 Feb: Submission of final audit plan;	• Appendix B and three (3) contactable references provide sufficient, verifiable evidence of experience in applying the specified accounting, reporting and assurance standards and meeting comparable statutory reporting requirements and deadlines **(10 points)** • Appendix B and two (2) contactable references provide sufficient, verifiable evidence of the required experience **(7 points)** • Appendix B and one (1) contactable reference provide sufficient, verifiable evidence of the required experience **(5 points)** • No qualifying contactable reference is provided, Appendix B is not completed, or the submitted information does not sufficiently demonstrate or verify the required experience **(0 points)**	10
Substantiate compliance by providing supporting evidence and the relevant page references in the proposal.			

Phase 2 Stage 2: Other Technical Evaluation Criteria

The bidder to indicate compliance/ non-compliance to the following requirements.

#	Technical Evaluation Criteria	Applicable scoring guideline	Weighting
5	**Accounting standards implementation (continued)** • 31 July: latest date for the sign-off/ approval of annual financial statements; • 31 July: latest date for the completion and sign-off of the audit of performance information; • 31 August: latest date for the review and confirmation of the final integrated annual report. • The bidder must complete Appendix B to substantiate compliance with this requirement, including the contactable reference that will be able to confirm implementation of the standard.		
Total Points			**100**

Phase 3: Preference Point System and Cost Model

All bids that achieve the minimum qualifying score of 70 points for Functionality (acceptable bids) will be evaluated further in terms of the preference point system.

The final evaluation will comprise Technical Capability (50 points), Price (30 points) and B-BBEE (20 points). The Technical Capability score will be calculated as 50% of the score achieved by the bidder in the Technical/ Functional evaluation.

CRITERIA	POINTS
Technical Capability	50
Price	30
B-BBEE	20
Total	100

Clarification on Scoring: Clause 1.21 of the standard B-BBEE Claim Form contains a reference to the **80/20 preference point system**, as the form is primarily intended to address B-BBEE information and scoring. **For avoidance of doubt, the scoring methodology applicable to this tender is 50/30/20, as stated above: 50 points for Technical Evaluation, 30 points for Price and 20 points for B-BBEE. Price will therefore be scored out of 30 points using the formula below.**

$$Ps = 30 \times (1 - (Pt - Pmin)/Pmin)$$

Where:
Ps is the number of points scored for price,
Pt is the price of the tender under consideration,
Pmin is the price of the lowest responsive tender.

Phase 3: Preference Point System and Cost Model

- Pricing needs to be submitted and competed using the excel spreadsheet that is part of the actual tender document
- Completion of price declaration form for five year period
- Provide a separate detailed quotation including an indication of any additional factors/ dependencies that the AGSA team will need to be aware of.

Tab 1: Resources Rate Card

Resources Rate Card						
		FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Resource Level	No of resources proposed	Hourly Rate (excl. VAT)				
Engagement Partner/Director						
IT Auditor (at Partner/ Director or Middle management level)						
Associate Director						
Senior Manager						
Manager						
Assistant Manager						
Senior Auditor						
Junior Auditor						
Specialist (IT, Forensics, etc.)						

Tab 2: Estimated hours aligned to proposed audit plan

Estimated Hours aligned to the proposed external audit plan

Financial Year	Audit Deliverables (in line with the proposed external audit plan)	Engagement Partner/Director	IT Auditor (at Partner/ Director or Middle management level)	Associate Director	Senior Manager	Manager	Assistant Manager	Senior Auditor	Junior Auditor	Specialist (IT, Forensics, etc.)	Total Hours
FY 2026/27	*[Insert Deliverables]*	*[Insert total number of hours for all the proposed resources under this level]*									0
FY 2027/28	*[Insert Deliverables]*										
FY 2028/29	*[Insert Deliverables]*										
FY 2029/30	*[Insert Deliverables]*										
FY 2030/31	*[Insert Deliverables]*										

Note: The rows provided for "Audit Deliverables" above serve as an example only. Bidders must add more rows for each Financial Year that reflects the audit deliverables as per its proposed 3-year audit rolling plan.

Tab 3: Total cost summary

Resources Cost Summary

Resource	Total Estimated Hours (over 5 year period)	FY 2026/27 Total Cost (excl. VAT)	FY 2027/28 Total Cost (excl. VAT)	FY 2028/29 Total Cost (excl. VAT)	FY 2029/30 Total Cost (excl. VAT)	FY 2030/31 Total Cost (excl. VAT)
Engagement Partner/Director	0	R0.00	R0.00	R0.00	R0.00	R0.00
IT Auditor (at Partner/ Director or Middle management level)	0					
Associate Director						
Senior Manager						
Manager						
Assistant Manager						
Senior Auditor						
Junior Auditor						
Specialist (IT, Forensics, etc.)						
Sub-total (excl. VAT)						
VAT @ 15%						
Total cost (incl. VAT)						

Description	FY 2026/27 Total Cost (excl. VAT)	FY 2027/28 Total Cost (excl. VAT)	FY 2028/29 Total Cost (excl. VAT)	FY 2029/30 Total Cost (excl. VAT)	FY 2030/31 Total Cost (excl. VAT)
Other costs (if any) (Bidder to specify)					
Other proposed value add services (Bidder to list services)					

Tab 4: Disbursements

Disbursements (recoverable costs)

Description	Unit of Measure	Quantity	Unit cost (excl. VAT)	Total Cost (excl. VAT)
Total disbursement costs (excluding VAT)				
VAT @ 15%				
Total disbursement costs (including VAT)				

BIDDERS MUST COMPLETE APPENDIX D: PRICING SCHEDULE IN FULL TO INDICATE THEIR PROPOSED PRICING

Key Annexures

Annexure 8: Bidder Self-Declaration and Disclosure Statement

PURPOSE AND APPLICATION

In terms of tender condition 8.6, which allows the AGSA to conduct background checks on bidders and their shareholders and directors, the AGSA requires bidders to provide the information set out in this returnable schedule. **The completed schedule and all supporting documentation form part of the bidder's tender submission.**

The AGSA considers the integrity of its appointed service providers to be of critical importance. The AGSA reserves the right to disqualify from further consideration any bidder whose integrity, based on past conduct during the five years immediately preceding the bid submission date, it considers questionable.

The bidder must provide sufficient information and supporting documentation to enable the AGSA to make its own assessment of the materiality or seriousness of any allegation concerning the bidder's integrity or professional conduct.

Appendix A: ISQM 1 Checklist - Returnable – applicable on SoQM where recent IRBA firm review is not available

Instruction on completion: Please tick the relevant column (Yes, No, N/A). Where the criterion is not applicable, please provide comments to elaborate. Additionally, please provide reference to supporting documentation submitted. Please create a folder for all ISQM 1 related documentation

Questions and Answers



THANK YOU

top EMPLOYER South Africa 2026
FOR A BETTER WORLD OF WORK

AUDITOR-GENERAL SOUTH AFRICA

115 YEARS 1911 - 2026