

**UMALUSI (25-26) T0005 - APPOINTMENT OF A SERVICE PROVIDER TO PROVIDE INTERNAL AUDIT SERVICES FOR A PERIOD OF FIVE YEARS  
- QUESTION AND ANSWER DOCUMENT**

NUMBER	QUESTIONS	ANSWERS
1.	Are we supposed to put the hourly rate for each of the level of resources and get the average rate, and then multiply by estimated average hours.	Yes, that is correct.
2.	Under mandatory criteria, what kind of documentation are we expected to provide for attendance of briefing session.	Bidders are not expected to provide any documentation, the circulated online attendance register form will be used during evaluation.
3.	Is the registration with Independent Regulatory Board of Auditors(IRBA) required for the director or a company itself.	The registration with IRBA for individual director or partner is required.
4.	Does a director need to be listed on the Companies & Intellectual Property Commission (CIPC) document or we can also use our associate director who is not listed in the CIPC.	The directors not listed on the CIPC documents will be accepted.
5.	Is Umalusi looking for one director who must comply with all requirements under mandatory	Under mandatory we are looking at overall entity level, therefore at least one director must comply with the requirements, not necessarily all directors or partners. If

		the company has one director or partner, then such director or partner must meet all the requirements.
6.	Can you please clarify under the mandatory criteria in section 2.1.3. on page 11-12 of the tender document. Do service providers have to fulfil/comply with all criteria B to F under this section or at least one of the criteria in B to F?	Bidders must comply with all requirements under mandatory criteria.
7.	With reference to mandatory Criteria Items B to E. Kindly confirm whether bidders are required to comply with all requirements listed under items (b) to (e), or if compliance with at least one of these requirements is sufficient.  Additionally, may the requirement be satisfied where a director/partner holds either qualification (e.g., CA(SA) or CIA), rather than all listed memberships/certifications?	All requirements listed under items (b) to (e) must be met.
8.	Please clarify whether the financial statements submitted must be independently reviewed or if audited financial statements are required.	This depends on the nature of the company. If it is compulsory for your organisation to have your AFS audited in terms of the Companies Act, you must submit the audited AFS. If independent review is compulsory, you must submit the reviewed AFS. If your company is exempt in terms of section 30 (2A) of the Companies Act, you'll provide the reasons for exemption.

9.	On page 13 under Selection criteria A with reference to bullet number 1 and 3. You require a qualified Chartered Accountant (CA) or Chartered Certified Accountant (ACCA), both certifications do not normally have membership with the Institute of the Internal Auditors, but rather with either the South African Institute of Chartered Accountants (SAICA) or ACCA. Kindly advise on the above as we feel that it will be very difficult to qualify for this requirement.	Umalusi is looking for a service provider for the internal audit services. Therefore, a dual membership is necessary. If the director or partner allocated to Umalusi does not have IIA membership, irrespective of being CA or CCA, such director or partner will not meet the requirements.
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