Film and Publication Board
Content Regulatory Authority of South Africa

ECO Glades 2, 420 Witch Hazel Ave
ECO Park, Centurion, 0169
Pvt Bag X31, Highveld Park, 0169

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RFQ No: 02NOVEMBER26

QUOTATION DESCRIPTION	DEPART.	CONTACT PERSON	CLOSING DATE &TIME
Request for the appointment of a service provider to provide Internal Audit Service to the Film and Publication Board	FINANCE	SCM **Tel**: 012 003 1400 Email: SCMDemand@fpb.org.za	Date: 26 November 2026 Time: 12:00 pm

Briefing Session

Date:19 November 2026

Time: 11:00am

Venue: Microsoft Teams
https://teams.microsoft.com/meet/3247661672882625?p=IA6p5yKD2Q9kk9wiWs

ALL QUOTATIONS OR PROPOSALS TO BE EMAILED TO: SCMDemand@fpb.org.za

ADDRESS: ECO Glades 2, 420 Witch Hazel Ave ECO Park, Centurion, 0169

ALL QUOTATION MUST BE VALID FOR 60 DAYS

FPB Council Members: Prof Siyasanga Tyali – **Council Chairperson;** Ms Lungelo Nxele – **Deputy Chairperson**
Ms Mariann Maartens; Ms Ditaba Maraka; Dr Phosa Mashangoane; Ms Zandile Mpungose; Dr Seithati Motebang; Adv Lindelwa Ndziba; Ms Melanie Roy
Acting Chief Executive Officer: Mr Ephraim Tlhako; **Council Secretary:** FluidRock Governance Group (Pty) Ltd

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NO	DETAILS	DOCUMENT
	LIST OF RETURNABLE DOCUMENTS THAT SHOULD FORM PART OF QUOTATION DOCUMENT (NEATLY ATTACHED AS ANNEXURES)	
1	Tax Clearance Certificate or Unique Pin	
2	Proof or supporting documents for points claim on specific goal -SBD6.1	**1.** CIPC **2.** CSD (Full) report **3.** Sworn affidavit /BBBEE indicating the level of ownership in the Enterprise
	BBBEE SCORECARD GUIDELINE BB-BEE score of companies Level 1 9 Points Level 2 8 Points Level 3 7 Points Level 4 6 Points Level 5 5 Points Level 6 4 Points Level 7 3 Points Level 8 2 Points Non-compliant 0 Points	
3	Standard Bidding Documents	SBD1, SBD 4, SBD6.1
4	Tax compliant CSD Report	
5	Comprehensive proposal or Quotation that respond to RFQ	
	ALL PRICES MUST BE VAT INCLUSIVE	

Very important notice for disqualification

I/we the undersigned, who warrants that he/she is duly authorised to do so on behalf of the company declares that:

-The information furnished on this quotation is true and correct.

-If the information provided on this quotation is found to be incorrect, FPB, in addition to any other remedy it may have:

-Recover all costs, losses or damages it has incurred or suffered as a result of that person's conduct; and

-Cancel the purchase order and claim any damages which it has suffered as a result of having to make less favourable arrangement due to such cancellation.

I have read, fully understand, and hereby accept FPB's standard quotation instructions.

> **"In submitting any information or documentation requested above or any other information that may be requested pursuant to this RFQ/tender, you are consenting to the processing by FPB or its stakeholders of your personal information and all other personal information contained therein, as contemplated in the Protection of Personal Information Act, No.4 of 2013 and Regulations promulgated thereunder ("POPI Act"). Further, you declare that you have obtained all consents required by the POPI Act or any other law applicable. Thus, you hereby indemnify FPB against any civil or criminal action, administrative fine or other penalty or loss that may arise as a result of the processing of any personal information that you submit."**

Name and surname:…….

Signature: ……..

Date:……

Type:	Services
Detailed Specification Requirement	
Appointment of a suitably qualified service provider to perform Internal Audit Services	**Refer to the attached Annexture for a detailed specification**

PART A
INVITATION TO BID

YOU ARE HEREBY INVITED TO BID FOR REQUIREMENTS OF THE (*NAME OF DEPARTMENT/ PUBLIC ENTITY*)					
BID NUMBER:	RFQ 02NOVEMBER26	CLOSING DATE:	26 November 2026	CLOSING TIME:	12:00 pm
DESCRIPTION	Request for the appointment of a service provider to provide Internal Audit Service to the Film and Publication Board				

BID RESPONSE DOCUMENTS MAY BE DEPONSITED IN THE BID BOX SITUATED AT *(STREET ADDRESS)*
SCMDemand@fpb.org.za

BIDDING PROCEDURE ENQUIRIES MAY BE DIRECTED TO		TECHNICAL ENQUIRIES MAY BE DIRECTED TO:	
CONTACT PERSON	**Makhosazana Hlatshwayo**	CONTACT PERSON	**Makhosazana Hlatshwayo**
TELEPHONE NUMBER	**012 003 1400**	TELEPHONE NUMBER	**012 003 1400**
FACSIMILE NUMBER		FACSIMILE NUMBER	
E-MAIL ADDRESS	SCMDemand@fpb.org.za	E-MAIL ADDRESS	**SCMDemand@fpb.org.za**

SUPPLIER INFORMATION					
NAME OF BIDDER					
POSTAL ADDRESS					
STREET ADDRESS					
TELEPHONE NUMBER	CODE	(010)	NUMBER		
CELLPHONE NUMBER					
FACSIMILE NUMBER	CODE		NUMBER		
E-MAIL ADDRESS					
VAT REGISTRATION NUMBER					
SUPPLIER COMPLIANCE STATUS	TAX COMPLIANCE SYSTEM PIN:		**OR**	CENTRAL SUPPLIER DATABASE No:	MAAA
B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE	TICK APPLICABLE BOX] Yes / No		B-BBEE STATUS LEVEL SWORN AFFIDAVIT	[TICK APPLICABLE BOX] Yes / No	

[A B-BBEE STATUS LEVEL VERIFICATION CERTIFICATE/ SWORN AFFIDAVIT (FOR EMES & QSEs) MUST BE SUBMITTED IN ORDER TO QUALIFY FOR PREFERENCE POINTS FOR B-BBEE]

ARE YOU THE ACCREDITED REPRESENTATIVE IN SOUTH AFRICA FOR THE GOODS /SERVICES /WORKS OFFERED?	☐Yes ☐No [IF YES ENCLOSE PROOF]	ARE YOU A FOREIGN BASED SUPPLIER FOR **THE GOODS /SERVICES /WORKS OFFERED?**	☐Yes ☐No [IFYES,ANSWER THE QUESTIONNAIRE BELOW]

QUESTIONNAIRE TO BIDDING FOREIGN SUPPLIERS

IS THE ENTITY A RESIDENT OF THE REPUBLIC OF SOUTH AFRICA (RSA)?	☐YES ☐ NO
DOES THE ENTITY HAVE A BRANCH IN THE RSA?	☐YES☐ NO
DOES THE ENTITY HAVE A PERMANENT ESTABLISHMENT IN THE RSA?	☐YES ☐ NO
DOES THE ENTITY HAVE ANY SOURCE OF INCOME IN THE RSA?	☐YES ☐ NO
IS THE ENTITY LIABLE IN THE RSA FOR ANY FORM OF TAXATION?	☐ YES ☐ NO

IF THE ANSWER IS "NO" TO ALL OF THE ABOVE, THEN IT IS NOT A REQUIREMENT TO REGISTER FOR A TAX COMPLIANCE STATUS SYSTEM PIN CODE FROM THE SOUTH AFRICAN REVENUE SERVICE (SARS) AND IF NOT REGISTER AS PER 2.3 BELOW.

SBD1

PART B
TERMS AND CONDITIONS FOR BIDDING

1.	**BID SUBMISSION:**
1.1.	BIDS MUST BE DELIVERED BY THE STIPULATED TIME TO THE CORRECT ADDRESS. LATE BIDS WILL NOT BE ACCEPTED FOR CONSIDERATION.
1.2.	**ALL BIDS MUST BE SUBMITTED ON THE OFFICIAL FORMS PROVIDED–(NOT TO BE RE-TYPED) OR IN THE MANNER PRESCRIBED IN THE BID DOCUMENT.**
1.3.	THIS BID IS SUBJECT TO THE PREFERENTIAL PROCUREMENT POLICY FRAMEWORK ACT, 2000 AND THE PREFERENTIAL PROCUREMENT REGULATIONS, 2017, THE GENERAL CONDITIONS OF CONTRACT (GCC) AND, IF APPLICABLE, ANY OTHER SPECIAL CONDITIONS OF CONTRACT.
1.4.	**THE SUCCESSFUL BIDDER WILL BE REQUIRED TO FILL IN AND SIGN A WRITTEN CONTRACT FORM (SBD7).**
2.	**TAX COMPLIANCE REQUIREMENTS**
2.1	BIDDERS MUST ENSURE COMPLIANCE WITH THEIR TAX OBLIGATIONS.
2.2	BIDDERS ARE REQUIRED TO SUBMIT THEIR UNIQUE PERSONAL IDENTIFICATION NUMBER (PIN) ISSUED BY SARS TO ENABLE THE ORGAN OF STATE TO VERIFY THE TAXPAYER'S PROFILE AND TAX STATUS.
2.3	APPLICATION FOR TAX COMPLIANCE STATUS (TCS) PIN MAY BE MADE VIA E-FILING THROUGH THE SARS WEBSITE WWW.SARS.GOV.ZA.
2.4	BIDDERS MAY ALSO SUBMIT A PRINTED TCS CERTIFICATE TOGETHER WITH THE BID.
2.5	IN BIDS WHERE CONSORTIA / JOINT VENTURES / SUB-CONTRACTORS ARE INVOLVED, EACH PARTY MUST SUBMIT A SEPARATE TCS CERTIFICATE / PIN / CSD NUMBER.
2.6	WHERE NO TCS PIN IS AVAILABLE BUT THE BIDDER IS REGISTERED ON THE CENTRAL SUPPLIER DATABASE (CSD), A CSD NUMBER MUST BE PROVIDED.
2.7	NO BIDS WILL BE CONSIDERED FROM PERSONS IN THE SERVICE OF THE STATE, COMPANIES WITH DIRECTORS WHO ARE PERSONS IN THE SERVICE OF THE STATE, OR CLOSE CORPORATIONS WITH MEMBERS PERSONS IN THE SERVICE OF THE STATE."

NB: FAILURE TO PROVIDE / OR COMPLY WITH ANY OF THE ABOVE PARTICULARS MAY RENDER THE BID INVALID.

SIGNATURE OF BIDDER: ……

CAPACITY UNDER WHICH THIS BID IS SIGNED: ……
(Proof of authority must be submitted e.g. company resolution)

DATE: ……...

SBD4

BIDDER'S DISCLOSURE

1. PURPOSE OF THE FORM

Any person (natural or juristic) may make an offer or offers in terms of this invitation to bid. In line with the principles of transparency, accountability, impartiality, and ethics as enshrined in the Constitution of the Republic of South Africa and further expressed in various pieces of legislation, it is required for the bidder to make this declaration in respect of the details required hereunder.

Where a person/s are listed in the Register for Tender Defaulters and / or the List of Restricted Suppliers, that person will automatically be disqualified from the bid process.

2. Bidder's declaration

2.1 Is the bidder, or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest1 in the enterprise,
employed by the state? **YES/NO**

2.1.1 If so, furnish particulars of the names, individual identity numbers, and, if applicable, state employee numbers of sole proprietor/ directors / trustees / shareholders / members/ partners or any person having a controlling interest in the enterprise, in table below.

Full Name	**Identity Number**	**Name of State institution**

[1] the power, by one person or a group of persons holding the majority of the equity of an enterprise, alternatively, the person/s having the deciding vote or power to influence or to direct the course and decisions of the enterprise.

2.2 Do you, or any person connected with the bidder, have a relationship with any person who is employed by the procuring institution? **YES/NO**

2.2.1 If so, furnish particulars:

……

……

2.3 Does the bidder or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest in the enterprise have any interest in any other related enterprise whether or not they are bidding for this contract? **YES/NO**

2.3.1 If so, furnish particulars:

……

……

3 DECLARATION

I, the undersigned, (name).....in submitting the accompanying bid, do hereby make the following statements that I certify to be true and complete in every respect:

3.1 I have read and I understand the contents of this disclosure;

3.2 I understand that the accompanying bid will be disqualified if this disclosure is found not to be

true and complete in every respect;

3.3 The bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with any competitor. However, communication between partners in a joint venture or consortium2 will not be construed as collusive bidding.

3.4 In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications, prices, including methods, factors or formulas used to calculate prices, market allocation, the intention or decision to submit or not to submit the bid, bidding with the intention not to win the bid and conditions or delivery particulars of the products or services to which this bid invitation relates.

3.4 The terms of the accompanying bid have not been, and will not be, disclosed by the bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening or of the awarding of the contract.

3.5 There have been no consultations, communications, agreements or arrangements made by the bidder with any official of the procuring institution in relation to this procurement process prior to and during the bidding process except to provide clarification on the bid submitted where so required by the institution; and the bidder was not involved in the drafting of the specifications or terms of reference for this bid.

3.6 I am aware that, in addition and without prejudice to any other remedy provided to combat any restrictive practices related to bids and contracts, bids that are suspicious will be reported to the Competition Commission for investigation and possible imposition of administrative penalties in terms of section 59 of the Competition Act No 89 of 1998 and or may be reported to the National Prosecuting Authority (NPA) for criminal investigation and or may be restricted from conducting business with the public sector for a period not exceeding ten (10) years in terms of the Prevention and Combating of Corrupt Activities Act No 12 of 2004 or any other applicable legislation.

I CERTIFY THAT THE INFORMATION FURNISHED IN PARAGRAPHS 1, 2 and 3 ABOVE IS CORRECT.

I ACCEPT THAT THE STATE MAY REJECT THE BID OR ACT AGAINST ME IN TERMS OF

[2] Joint venture or Consortium means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract.

PARAGRAPH 6 OF PFMA SCM INSTRUCTION 03 OF 2021/22 ON PREVENTING AND COMBATING ABUSE IN THE SUPPLY CHAIN MANAGEMENT SYSTEM SHOULD THIS DECLARATION PROVE TO BE FALSE.

…… ……

Signature Date

…… ……

Position Name of bidder

SBD 6.1

PREFERENCE POINTS CLAIM FORM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS 2022

This preference form must form part of all tenders invited. It contains general information and serves as a claim form for preference points for specific goals.

NB: BEFORE COMPLETING THIS FORM, TENDERERS MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF THE TENDER AND PREFERENTIAL PROCUREMENT REGULATIONS, 2022

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1. GENERAL CONDITIONS

1.1 The following preference point systems are applicable to invitations to tender:

- the 80/20 system for requirements with a Rand value of up to R50 000 000 (all applicable taxes included); and
- the 90/10 system for requirements with a Rand value above R50 000 000 (all applicable taxes included).

1.2 To be completed by the organ of state

(*delete whichever is not applicable for this tender*).

a) The applicable preference point system for this tender is the 90/10 preference point system.

b) The applicable preference point system for this tender is the 80/20 preference point system.

c) Either the 90/10 or 80/20 preference point system will be applicable in this tender. The lowest/ highest acceptable tender will be used to determine the accurate system once tenders are received.

1.3 Points for this tender (even in the case of a tender for income-generating contracts) shall be awarded for:

(a) Price; and

(b) Specific Goals.

1.4 To be completed by the organ of state:

The maximum points for this tender are allocated as follows:

	POINTS
PRICE	80
SPECIFIC GOALS	20
Total points for Price and SPECIFIC GOALS	**100**

1.5 Failure on the part of a tenderer to submit proof or documentation required in terms of this tender to claim points for specific goals with the tender, will be interpreted to mean that preference points for specific goals are not claimed.

1.6 The organ of state reserves the right to require of a tenderer, either before a tender is adjudicated or at any time subsequently, to substantiate any claim in regard to preferences, in any manner required by the organ of state.

2. DEFINITIONS

(a) **"tender"** means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;

(b) **"price"** means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;

(c) **"rand value"** means the total estimated value of a contract in Rand, calculated at the time of

bid invitation, and includes all applicable taxes;

(d) **"tender for income-generating contracts"** means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions; and

(e) **"the Act"** means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).

3. FORMULAE FOR PROCUREMENT OF GOODS AND SERVICES

3.1. POINTS AWARDED FOR PRICE

3.1.1 THE 80/20 OR 90/10 PREFERENCE POINT SYSTEMS

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20 **or** **90/10**

$$Ps = 80\left(1 - \frac{Pt - P\,min}{P\,min}\right) \quad \text{or} \quad Ps = 90\left(1 - \frac{Pt - P\,min}{P\,min}\right)$$

Where

Ps = Points scored for price of tender under consideration

Pt = Price of tender under consideration

Pmin = Price of lowest acceptable tender

3.2. FORMULAE FOR DISPOSAL OR LEASING OF STATE ASSETS AND INCOME GENERATING PROCUREMENT

3.2.1. **POINTS AWARDED FOR PRICE**

A maximum of 80 or 90 points is allocated for price on the following basis:

80/20 **or** **90/10**

$$Ps = 80\left(1 + \frac{Pt - P\,max}{P\,max}\right) \quad \text{or} \quad Ps = 90\left(1 + \frac{Pt - P\,max}{Pmax}\right)$$

Where

Ps = Points scored for price of tender under consideration

Pt = Price of tender under consideration

Pmax = Price of highest acceptable tender

4. POINTS AWARDED FOR SPECIFIC GOALS

4.1. In terms of Regulation 4(2); 5(2); 6(2) and 7(2) of the Preferential Procurement Regulations, preference points must be awarded for specific goals stated in the tender. For the purposes of this tender the tenderer will be allocated points based on the goals stated in table 1 below as may be supported by proof/ documentation stated in the conditions of this tender:

4.2. In cases where organs of state intend to use Regulation 3(2) of the Regulations, which states that, if it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—

(a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system,

then the organ of state must indicate the points allocated for specific goals for both the 90/10

and 80/20 preference point system.

Table 1: Specific goals for the tender and points claimed are indicated per the table below.

(Note to organs of state: Where either the 90/10 or 80/20 preference point system is applicable, corresponding points must also be indicated as such.

***Note to tenderers: The tenderer must indicate how they claim points for each preference point system.*)**

The specific goals allocated points in termsof this tender	**Number of points allocated (90/10 system) (To be completed bythe organ of state)**	**Number of points allocated (80/20 system) (To be completed by the organ of state)**	**Number of points claimed (90/10 system) (To be completed by the tenderer)**	**Number of points claimed (80/20 system) (To be completed by the tenderer)**
BBBEE scored card refer table A		9		
EME and/QSE		2		
51% women or more owned		4		
51% youth or more owned		3		
51% Owned by Persons with Disabilities		1		
Gauteng		1		

DECLARATION WITH REGARD TO COMPANY/FIRM

4.3. Name of company/firm…….

4.4. Company registration number: ……...

4.5. TYPE OF COMPANY/ FIRM

- ˠ Partnership/Joint Venture / Consortium
- ˠ One-person business/sole propriety
- ˠ Close corporation
- ˠ Public Company
- ˠ Personal Liability Company
- ˠ (Pty) Limited
- ˠ Non-Profit Company
- ˠ State Owned Company

[TICK APPLICABLE BOX]

4.6. I, the undersigned, who is duly authorised to do so on behalf of the company/firm, certify that the points claimed, based on the specific goals as advised in the tender, qualifies the company/ firm for the preference(s) shown and I acknowledge that:

i) The information furnished is true and correct;

ii) The preference points claimed are in accordance with the General Conditions as indicated in paragraph 1 of this form;

iii) In the event of a contract being awarded as a result of points claimed as shown in paragraphs 1.4 and 4.2, the contractor may be required to furnish documentary proof to the satisfaction of the organ of state that the claims are correct;

iv) If the specific goals have been claimed or obtained on a fraudulent basis or any of the conditions of contract have not been fulfilled, the organ of state may, in addition to any other remedy it may have –

(a) disqualify the person from the tendering process;

(b) recover costs, losses or damages it has incurred or suffered as a result

of that person's conduct;

(c) cancel the contract and claim any damages which it has suffered as a result of having to make less favourable arrangements due to such cancellation;

(d) recommend that the tenderer or contractor, its shareholders and directors, or only the shareholders and directors who acted on a fraudulent basis, be restricted from obtaining business from any organ of state for a period not exceeding 10 years, after the *audi alteram partem* (hear the other side) rule has been applied; and

(e) forward the matter for criminal prosecution, if deemed necessary.

	…… **SIGNATURE(S) OF TENDERER(S)**
SURNAME AND NAME:	……
DATE:	……
ADDRESS:	……
	……
	……
	……

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ANNEXURE A

DETAILED SPECIFICATION REQUIREMENTS

APPOINTMENT OF A SUITABLY QUALIFIED SERVICE PROVIDER TO PERFORM INTERNAL AUDIT SERVICES

1. BACKGROUND

1.1. The Film and Publication Board (FPB) is a Schedule 3A National Public Entity in terms of the Public Finance Management Act, 1999 (Act No. 1 of 1999 as amended).

1.2. Public Finance Management Act, section 51(1)(a)(ii) states that “The accounting authority for a public entity must ensure that the entity has and maintains a system of internal audit under the control and direction of the audit committee complying with and operating in accordance with regulations”.

1.3. FPB Internal Audit Unit provides independent and objective assurance and advisory services designed to add value and improve the organisation's operations. Using a systematic and disciplined approach, the Unit evaluates the adequacy and effectiveness of governance, risk management, and internal control processes as per the approved Risk Based Three-Year Rolling and Annual Coverage Plan.

2. OBJECTIVES

2.1 The objective of this Request for Proposal (RFP) is to invite proposals from suitably qualified and experienced service providers to provide Internal Audit services for the execution of the following audits, as approved in the 2026/27 Annual Coverage Internal Audit Plan:

2.1.1 Supply Chain Management Audit; and
2.1.2 Revenue and Debtors Management Audit.

3. SCOPE OF WORK

3.1 Supply Chain Management Audit

FPB Council Members: Prof Siyasanga Tyali – **Council Chairperson**; Ms Lungelo Nxele – **Deputy Chairperson**
Ms Mariann Maartens; Ms Ditaba Maraka; Dr Phosa Mashangoane; Ms Zandile Mpungose; Dr Seithati Motebang; Adv Lindelwa Ndziba; Ms Melanie Roy
Acting Chief Executive Officer: Mr Ephraim Tlhako; **Council Secretary:** FluidRock Governance Group (Pty) Ltd

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3.1.1 Review the adequacy and effectiveness of the internal control environment on the following processes:

3.1.1.1 Compliance with laws, regulations, policies and procedures in relation to procurement through:

- Tenders.
- Quotations.
- Deviations.

3.1.1.2 Procurement transactions in line with delegation of authority.

3.2 Revenue and Debtors Management Audit

Revenue Management

Review the adequacy and effectiveness of the internal control environment on the following processes:

3.2.1 Compliance with applicable legislation, policies, and procedures.
3.2.2 Revenue generation and billing.
3.2.3 Revenue recognition and measurement.
3.2.4 Tariff management and revenue incentive.
3.2.5 Revenue collection and reconciliation.
3.2.6 Revenue monitoring and variance analysis.
3.2.7 Revenue reporting.

Debtors Management

Review the adequacy and effectiveness of the internal control environment on the following processes:

3.2.8 Compliance with applicable legislation, policies, and procedures.
3.2.9 Debtors administration and record keeping.
3.2.10 Debtors collection and recovery.
3.2.11 Monitoring of outstanding debts.
3.2.12 Impairment losses.
3.2.13 Debt write-offs and settlement.
3.2.14 Debtors reconciliations and reporting.

FPB Council Members: Prof Siyasanga Tyali – **Council Chairperson**; Ms Lungelo Nxele – **Deputy Chairperson**
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4. TIME FRAME AND RESOURCES

4.1 The audits are budgeted for 300 hours collectively, and the total project timeframe is estimated at two (2) months upon commencement.

Audit Project	Budgeted hours
4.1.1 Supply Chain Management Audit	140 hrs
4.1.2 Revenue and Debtors Management Audit	160 hrs
Total (hours)	**300 hrs**

4.2 One (1) Project Manager for the two (2) audits, with a maximum of two (2) resources per audit, reporting to the project manager. The two (2) resources must be outlined/specified per audit project.

5. PROJECT PROPOSALS

5.1 The respondents are expected to submit proposals in line with the aforementioned brief. The respondents must among others cover the following in their proposals:

5.1.1 Provide the inclusive quote with a clear breakdown of audit hours and cost.
5.1.2 Project rollout (how the project will be undertaken) with detailed and clear timelines.

6. REPORTING REQUIREMENTS

The service provider shall be required to:

6.1 Discuss the Draft Audit Reports with respective process owners in the presence of Internal Audit.
6.2 Incorporate Management Comments into the Audit Reports and issue the Final Audit Reports to In-house Internal Audit Unit for submission to the relevant recipients.
6.3 Present the Final Audit Reports to the Audit, Risk and Finance Committee.
6.4 Commence the project immediately upon appointment and shall report to the Chief Audit Executive.

FPB Council Members: Prof Siyasanga Tyali – **Council Chairperson**; Ms Lungelo Nxele – **Deputy Chairperson**
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7. DELIVERABLES

7.1 Audit file with working papers and evidence gathered during the Supply Chain Management Audit and Revenue and Debtors Management Audit.

7.2 Final written reports containing findings with root cause analysis, effects and recommendations for the Supply Chain Management Audit and Revenue and Debtors Management Audit.

8. SPECIFIC PROVISION OF THE SERVICES

8.1 The service provider shall adhere to administrative procedures, methods of communication and transfer of data, format and timing of report back as agreed between the parties from time to time.

8.2 The service provider shall act in Good Faith within the law and in accordance with the Global Internal Audit Standards and shall do its utmost to avoid bringing the name of FPB into disrepute.

8.3 The service provider shall treat all information received by it from the FPB as confidential and shall not use such information for any purpose other than which has been agreed upon by both parties.

8.4 FPB will become the owner of any intellectual property that may be a product or outcome of this process.

9. MANDATORY REQUIREMENTS

9.1 Refence letters for provision of Internal Audit Services in the Public Sector

FPB Council Members: Prof Siyasanga Tyali – **Council Chairperson**; Ms Lungelo Nxele – **Deputy Chairperson**
Ms Mariann Maartens; Ms Ditaba Maraka; Dr Phosa Mashangoane; Ms Zandile Mpungose; Dr Seithati Motebang; Adv Lindelwa Ndziba; Ms Melanie Roy
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9.1.1 Service providers must submit three (3) reference letters on clients' letterhead (signed, dated and with contact details) to support provision of Internal Audit Services/Internal Audits conducted in the public sector. Purchase orders and appointment letters do not serve as reference letters, only reference letters from the current and past clients will be acceptable.

9.2 Project Implementation Plan to Conduct the Audits

9.2.1 Service providers must submit a Project Implementation Plan covering three phases of the audit (planning, execution and reporting) for the two (2) audits within the budgeted audit hours stipulated in 4.1.

9.3 Relevant Qualifications, Experience and Number of Project Managers

9.3.1 One (1) Project Manager to manage the two (2) audits.

9.3.2 Qualifications (minimum of Honours/ Post Graduate Diploma at NQF level eight (8) in Internal Auditing/ Accounting / related fields). SAQA report must be provided for international qualifications.

9.3.3 Project Manager must be a CIA/CA with a minimum of 7 years of experience in auditing.

9.3.4 CV of the Project Manager with qualifications and experience must be accompanied by copies of qualifications.

9.4 Relevant Qualifications, Experience and Number of Team Members

9.4.1 Maximum of two (2) team members per audit project reporting to the project manager.

9.3.5 Qualifications (minimum of a Bachelor's/ BTech/Advanced Diploma at NQF level seven (7) in Internal Auditing/ Accounting / related fields).. SAQA report must be provided for international qualifications.

9.4.2 Team members' experience excluding the project manager must be a minimum of six (6) years of experience in auditing collectively .

9.4.3 CV's of team members with qualifications and experience must be accompanied by copies of qualifications.

9.5 **Membership of the Project Manager and Team assigned to the Audit Projects**

All proposed members of the team including the Project Manager must have active

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professional membership with either one of the following professional bodies. (Proof of active membership certificate/ confirmation from the institute attached/letter of good standing):

- Institute of Internal Auditors (IIASA).
- South African Institute of Charted Accountant (SAICA).

10. TECHNICAL QUERIES

should be directed to scmdemand@fpb.org.za

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