



**TENDER DOCUMENT FOR  
PROVISION OF EXTERNAL AUDIT  
SERVICES**

## 1. ADVERT

### INVITATION TO TENDER

**REF NO:001/BS/EAS/MAY/2026**

### **PROVISION OF EXTERNAL AUDIT SERVICES FOR THE YEAR 2026.**

1. Bunge SACCO Society Limited is a regulated Non-Withdrawable Deposit taking SACCO situated in Nairobi County with a membership of over 2,500 and an asset base of about 2.3 billion.
2. The SACCO invites proposals from qualified and reputable audit firms to provide external audit services for the year 2026.
3. Applicants must be registered and authorized by the Sacco Societies Regulatory Authority (SASRA) to carry out SACCO audits and must have previously carried out similar audits for Regulated SACCOs.
4. Interested eligible suppliers should download complete tender documents from the SACCO's website on <https://www.bungesacco.co.ke>.
5. Further information may be obtained from Bunge Regulated NWDT SACCO Society Limited office at Parliament Buildings, Imani House Ground Floor, during normal working hours (8.00am -5.00pm).
6. Completed tender documents (Technical and Financial Proposals) in plain sealed envelopes clearly marked with the Tender Reference Number and Name should be dropped in the Tender Box at the Society offices on or before **Friday, 22nd May 2026** at 12.00 noon duly addressed to:

**The Chief Executive Officer,  
Bunge Regulated NWDT SACCO Society Limited,  
P.O. Box 41842-00100,  
NAIROBI.**

7. Prices quoted should be inclusive of all taxes and delivery costs, must be expressed in Kenya shillings and shall remain valid for a period of 90 days from the closing date of the tender.
8. The SACCO Reserves the right to accept or reject any or all proposals in part or as a whole and is not bound to give reasons for the decisions. Canvassing in any form shall lead to automatic disqualification of the firm.

## **2. INSTRUCTIONS TO TENDERERS**

### **2.1 Eligible tenderers**

- 2.1.1 This Invitation to tender is open to all tenderers eligible as described in the instructions to tenderers. Successful tenderers shall complete the supply of services by the intended completion date specified in the schedule of requirements.
- 2.1.2 Bunge SACCO Society's employees, committee members, board members and their relative (spouse and children) are not eligible to participate in the tender unless where specially allowed under section 131 of the Act.
- 2.1.3 Tenderers shall provide the qualification information statement that the tenderer (including all members, of a joint venture and subcontractors) is not associated, or have been associated in the past, directly or indirectly, with a firm or any of its affiliates which have been engaged by the Procuring Entity to provide consulting services for the preparation of the design, specifications, and other documents to be used for the procurement of the services under this Invitation for tenders.
- 2.1.4 Tenderers involved in corrupt or fraudulent practices or debarred from participating in public procurement shall not be eligible.

### **2.2 Cost of tendering**

- 2.2.1 The Tenderer shall bear all costs associated with the preparation and submission of its tender, and the procuring entity, will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the tendering process.

### **2.3 The Tender Document**

- 2.3.1 The tender document comprises of the documents listed below and addenda issued in accordance with these instructions to tender.
  - i. Invitation to tender
  - ii. Instructions to tenderers
  - iii. General Conditions of Contract
  - iv. Special Conditions of Contract
  - v. Schedule of Requirements & Technical specifications
  - vi. Standard Forms
- 2.3.2 The Tenderer is expected to examine all instructions, forms, terms, and specifications in the tender documents. Failure to furnish all information required by the tender documents or to submit a tender not substantially responsive to the tender documents in every respect will be at the tenderers risk and may result in the rejection of its tender.

### **2.4 Clarification of Documents**

- 2.4.1 A prospective candidate making inquiries of the tender document may notify the Procuring entity in writing or by post or email at the entity's address indicated in the Invitation for tenders. The Procuring entity will respond in writing to any request for clarification of the tender documents, which it receives no later than seven (7) days prior to the deadline for the submission of tenders, prescribed by the procuring entity. Written copies of the Procuring entities response (including an explanation of the query but without identifying the source of inquiry) will be sent to all prospective tenderers who have received the tender documents.

2.4.2 The procuring entity shall reply to any clarifications sought by the tenderer within 3 days of receiving the request to enable the tenderer to make timely submission of its tender.

## **2.5 Amendment of documents**

2.5.1 At any time prior to the deadline for submission of tenders, the Procuring entity, for any reason, whether at its own initiative or in response to a clarification requested by a prospective tenderer, may modify the tender documents by issuing an addendum.

2.5.2 All prospective tenderers who have obtained the tender documents will be notified of the amendment by email and such amendment will be binding on them.

2.5.3 To allow prospective tenderers reasonable time in which to take the amendment into account in preparing their tenders, the Procuring entity, at its discretion, may extend the deadline for the submission of tenders.

## **2.6 Language of tender**

2.6.1 The tender prepared by the tenderer, as well as all correspondence and documents relating to the tender exchanged by the tenderer and the Procuring entity, shall be written in English language. Any printed literature furnished by the tenderer may be written in another language provided they are accompanied by an accurate English translation of the relevant passages in which case, for purposes of interpretation of the tender, the English translation shall govern.

## **2.7 Form of Tender**

The tenderers shall complete the Form of Tender and the appropriate Price Schedule furnished in the tender documents, indicating the services to be supplied, a brief description of the services, their country of origin, quantity, and process.

## **2.8 Tender Prices**

2.8.1 The tenderer shall indicate on the Price schedule the unit prices where applicable and total tender prices of the services it proposes to provide under the contract.

2.8.2 Prices indicated on the Price Schedule shall include all costs including taxes, insurances and delivery to the premises of the entity.

2.8.3 Prices quoted by the tenderer shall remain fixed during the term of the contract and not subject to variation on any account. A tender submitted with an adjustable price quotation will be treated as non-responsive and will be rejected, pursuant to paragraph 2.23.

2.8.4 The validity period of the tender shall be 90 days from the date of opening the tender.

## **2.9 Tender Currencies**

2.9.1 Prices shall be quoted in **Kenya Shillings**

## **2.10 Tenderers Eligibility and Qualifications.**

2.10.1 Pursuant to Clause 2.10 the tenderer shall furnish, as part of its tender, documents establishing the tenderers eligibility to tender and its qualifications to perform the contract if its tender is accepted.

- 2.10.2 The documentary evidence of the tenderers eligibility to tender shall establish to the Procuring entity’s satisfaction that the tenderer, at the time of submission of its tender, is from an eligible source county as defined under paragraph 2.10.
- 2.10.3 The Bidders must qualify the following eligibility criteria and should submit required documentary evidence as indicated below. Bids which fail to qualify any of the following criteria will be rejected.

**Mandatory Requirements**

No.	Description	Yes	No.
1.	Certified Copies of certificate of registration or incorporation of the company		
2.	Evidence of office premise and physical location		
3.	Copy of company Tax Compliance certificate not older than 12 months		
4.	Certified copies of Pin Certificate for the company		
5.	Company Profile		
6.	Current CR 12 form not older than 12 months.		
7.	Proof that the firm is authorized and approved by SASRA to provide external auditing services to SACCO Societies in Kenya.		
8.	The firm must have at least two partners who must be full-time practitioners.		
9.	The partners should be in good standing with ICPAK		
10.	Valid practicing certificates for the partners and for the firm		
11.	Curriculum vitae, Academic & Professional certificates for the partners and key personnel to be assigned the project.		
12.	3 Reference letters from previous organizations, specifically local Regulated SACCO’s served the same services, with contact persons and telephone/email contacts.		
13.	Proof that the firm has experience in auditing SACCO(s) and Companies with a turnover of at least Kshs 1 billion.		

**NB.** Only bidders who provide all the mandatory requirements will proceed to the technical evaluation.

**Technical Evaluation Criteria (80 Points)**

<i>The tenderers shall be evaluated based on the criteria indicated below. To succeed at this stage a bidder must score at least 70% at this level. Evidence must be provided.</i>			
Evaluation Criteria		Max Score	Score Attained
<b>Adequacy of the Proposed Methodology:</b>	The firm must demonstrate an understanding of International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISAs) and their practical application to financial reporting and auditing in a SACCO environment. <b>Audit Methodology</b> – the firm must demonstrate that it applies an appropriate and comprehensive risk-based methodology in carrying out its audit work.	<b>20</b>	

	Provide a clear work plan including activity, timelines and Expected delivery of Financial Statements and Management Letter.	<b>15</b>	
<b>Sub Total</b>		<b>35</b>	
<b>Operational Capacity</b>	Experience in executing similar service in the last 5 years. Provide at least three recommendation letters and copies of contract from local Regulated SACCO's for past similar experience.	<b>10</b>	
	Proven capacity of key personnel to be involved in the project.	<b>10</b>	
	<b>Quality Assurance</b> – the firm must have demonstrable audit quality assurance policies and procedures that are in adherence with the guidelines set out by the Institute of Certified Public Accountants of Kenya (ICPAK). Firms that have recently undergone a Quality Assurance Review conducted by ICPAK, or other competent authority and obtained a positive result will have an added advantage.	<b>10</b>	
	Provide evidence of 2 years Professional Indemnity Insurance Cover with a reputable insurance company	<b>5</b>	
<b>Sub Total</b>		<b>35</b>	
<b>Financial Capacity</b>	i. Asset Base	<b>10</b>	
	ii. Demonstrate financial capacity in the past three years.		
<b>Sub Total</b>		<b>10</b>	
<b>Total</b>		<b>80</b>	

#### Notes

- i. All bidders are expected to disclose fully all matters of their business without reservation which must include but not limited to all inclusions, riders, and enhancements.
- ii. Undisclosed items may jeopardize the contract even when awarded.
- iii. Bidders who submit two bids with different prices will automatically be disqualified.
- iv.

#### Financial Evaluation Criteria (20 points)

To qualify for financial evaluation, the bidder must have fulfilled all mandatory requirements and attained a score of 70% on the technical evaluation. The bidder attaining 75% on the combined score (Technical and financial evaluation) shall proceed to the final stage.

#### 2.11 Validity of Tenders

2.11.1 Tenders shall remain valid for 90 days or as specified in the invitation to tender after date of tender opening prescribed by the Procuring entity, pursuant to paragraph 2.17. A tender valid for a shorter period shall be rejected by the Procuring entity as nonresponsive.

2.11.2 In exceptional circumstances, the Procuring entity may solicit the Tenderer's consent to an extension of the period of validity. The request and the responses thereto shall be

made in in exceptional circumstances, the Procuring entity may solicit the Tenderer's consent to an extension of the period of validity. The request and the responses thereto shall be made in

## **2.12 Format and Signing of Tender**

2.12.1 The tenderer shall prepare one copy of the tender.

2.12.2 The original copy of the tender shall be typed or written in indelible ink and shall be signed by the tenderer or a person or persons duly authorized to bind the tenderer to the contract. All pages of the tender, except for unamended printed literature, shall be initialled by the person or persons signing the tender.

2.12.3 The tender shall have no interlineations, erasures, or overwriting except as necessary to correct errors made by the tenderer, in which case such corrections shall be initialled by the person or persons signing the tender.

## **2.13 Sealing and Marking of Tenders**

2.13.1 The tenderer shall seal the tender in one envelope containing the technical and financial proposal, duly marking the envelopes as "TECHNICAL PROPOSAL" and "FINANCIAL PROPOSAL." The envelopes shall then be sealed in an outer envelope.

***NB: the Technical and financial proposals should be put in separate envelopes***

2.13.2 The inner and outer envelopes shall:

a. be addressed to the Procuring entity at the address given in the invitation to tender.

b. bear, tender number, and name in the invitation to tender and the words: "DO NOT OPEN BEFORE (22nd May, 2026)"

2.13.3 The inner envelopes shall also indicate the name and address of the tenderer to enable the tender to be returned unopened in case it is declared "late". —

2.13.4 If the outer envelope is not sealed and marked as required by paragraph 2.12.2, the Procuring entity will assume no responsibility for the tender's misplacement or premature opening.

## **2.14 Deadline for Submission of Tenders**

2.14.1 Tenders must be received by the Procuring entity at the address specified under the tender advertisement no later than 22nd May, 2026 12.00 noon.

2.14.2 The procuring entity may, at its discretion, extend this deadline for the submission of tenders by amending the tender documents in which case all rights and obligations of the procuring entity and candidates previously subject to the deadline will thereafter be subject to the deadline as extended.

2.14.3 Bulky tenders which will not fit in the tender box shall be received by the Procuring Entity at the reception area.

## **2.15 Modification and withdrawal of tenders**

2.15.1 The tenderer may modify or withdraw its tender after the tender's submission, provided that written notice of the modification, including substitution or withdrawal of the tender's is received by the procuring entity prior to the deadline prescribed for the submission of tenders.

2.15.2 The Tenderer's modification or withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of the tender Advert. A withdrawal

notice may also be sent by email, but followed by a signed confirmation copy, postmarked not later than the deadline for submission of tenders.

- 2.15.3 No tender may be modified after the deadline for submission of tenders.
- 2.15.4 No tender may be withdrawn in the interval between the deadline for submission of tenders and the expiration of the period of tender validity specified by the tenderer on the Tender Form.
- 2.15.5 The procuring entity may at any time terminate procurement proceedings before contract award and shall not be liable to any person for the termination.
- 2.15.6 The procuring entity shall give prompt notice of the termination to the tenderers and on request give its reasons for termination within 14 days of receiving the request from any tenderer.

## **2.16 Opening of Tenders**

- 2.16.1 The Procuring entity will open all tenders in the presence of tenderers' representatives who choose to attend, on (22nd May 2026 at 2pm), and in the location specified in the invitation to tender. The tenderers' representatives who are present shall sign a register evidencing their attendance.
- 2.16.2 The tenderers' names, tender modifications or withdrawals, tender prices, discounts and such other details as the Procuring Entity at its discretion, may consider appropriate, will be announced at the opening.
- 2.16.3 The procuring entity will prepare minutes of the tender opening.

## **2.17 Clarification of tenders**

- 2.17.1 To assist in the examination, evaluation, and comparison of tenders the Procuring Entity may, at its discretion, ask the tenderer for a clarification of its tender. The request for clarification and the response shall be in writing, and no change in the prices or substance shall be sought, offered, or permitted.
- 2.17.2 Any effort by the tenderer to influence the procuring entity in the Procuring Entity's tender evaluation, tender comparison or contract award decisions may result in the rejection of the tenderer's tender.

## **2.18 Preliminary Examination and Responsiveness**

- 2.18.1 The Procuring Entity will examine the tenders to determine whether they are complete, whether any computational errors have been made, whether required securities have been furnished whether the documents have been properly signed, and whether the tenders are generally in order.
- 2.18.2 Arithmetical errors will be rectified on the following basis. If there is a discrepancy between the unit price and the total price that is obtained by multiplying the unit price and if the candidate does not accept the correction of the errors, its tender will be rejected. If there is a discrepancy between words and figures, the amount in words will prevail.
- 2.18.3 The Procuring Entity may waive any minor informality or nonconformity or irregularity in a tender which does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any tenderer.
- 2.18.4 Prior to the detailed evaluation, pursuant to paragraph 2.10.3, the Procuring Entity will determine the substantial responsiveness of each tender to the tender documents. For

purposes of these paragraphs, a substantially responsive tender is one which conforms to all the terms and conditions of the tender documents without material deviations. The Procuring Entity's determination of a tender's responsiveness is to be based on the contents of the tender itself without recourse to extrinsic evidence.

2.18.5 If a tender is not substantially responsive, it will be rejected by the Procuring entity and may not subsequently be made responsive by the tenderer by correction of the nonconformity.

## **2.19 Conversion to a single currency**

2.19.1 Where other currencies are used; the procuring entity will convert those currencies to Kenya shillings using the selling exchange rate on the date of tender closing provided by the Central Bank of Kenya.

## **2.20 Evaluation and comparison of tenders.**

2.20.1 The procuring entity will evaluate and compare the tenders which have been determined to be substantially responsive, pursuant to paragraph 2.10.3. The tender evaluation committee shall evaluate the tender within 30 days from the date of opening the tender.

2.20.2 To qualify for contract awards, the tenderer shall have the following: -

- a. Necessary qualifications, capability experience, services, equipment, and facilities to provide what is being procured.
- b. Legal capacity to enter into a contract for procurement
- c. Shall not be insolvent, in receivership, bankrupt or in the process of being wound up and is not the subject of legal proceedings relating to the foregoing.
- d. Shall not be debarred from participating in public procurement.

## **2.21 Contacting the procuring entity**

2.21.1 Subject to paragraph 2.18, no tenderer shall contact the procuring entity on any matter relating to its tender, from the time of the tender opening to the time the contract is awarded.

2.21.2 Any effort by a tenderer to influence the Procuring Entity in its decisions on tender evaluation tender comparison or contract award may result in the rejection of the tenderer's tender.

## **2.22 Award of Contract**

### **a) Post qualification**

2.22.1 In the absence of pre-qualification, the Procuring Entity will determine to its satisfaction whether the tenderer that is selected as having submitted the lowest evaluated responsive tender is qualified to perform the contract satisfactorily.

2.22.2 The determination will consider the tenderer's financial and technical capabilities. It will be based upon an examination of the documentary evidence of the tenderer's qualifications submitted by the tenderer, pursuant to paragraph 2.10.3, as well as such other information as the Procuring Entity deems necessary and appropriate.

2.22.3 An affirmative determination will be a prerequisite for award of the contract to the tenderer. A negative determination will result in rejection of the Tenderer's tender; in which event the Procuring Entity will proceed to the next lowest evaluated tender to make a similar determination of that Tenderer's capabilities to perform satisfactorily.

## **b) Award Criteria**

- 2.22.4 The Procuring Entity will award the contract to the successful tenderer whose tender has been determined to be substantially responsive and has been determined to be the lowest evaluated tender, provided further that the tenderer is determined to be qualified to perform the contract satisfactorily.
- 2.22.5 The Procuring Entity reserves the right to accept or reject any tender and to annul the tendering process and reject all tenders at any time prior to contract award, without thereby incurring any liability to the affected tenderer(s) or any obligation to inform the affected tenderer(s) of the grounds for the procuring entity's action. If the Procuring Entity determines that none of the tenderers is responsive; the Procuring Entity shall notify each tenderer who submitted a tender.
- 2.22.6 A tenderer who gives false information in the tender document about its qualification or who refuses to enter a contract after notification of contract award shall be considered for debarment from participating in future public procurement.

### **2.23 Notification of award**

- 2.23.1 Prior to the expiration of the period of tender validity, the Procuring Entity will notify the successful tenderer in writing that its tender has been accepted.
- 2.23.2 The notification of award will signify the formation of the Contract subject to the signing of the contract between the tenderer and the Procuring. Simultaneously the other tenderers shall be notified that their tenders have not been successful.

### **2.24 Signing of Contract**

- 2.24.1 At the same time as the Procuring Entity notifies the successful tenderer that its tender has been accepted, the Procuring Entity will simultaneously inform the other tenderers that their tenders have not been successful.
- 2.24.2 Within fourteen (14) days of receipt of the Contract Form, the successful tenderer shall sign and date the contract and return it to the Procuring Entity.
- 2.24.3 The parties to the contract shall have it signed within 30 days from the date of notification of contract award unless there is an administrative review request.

### **2.25 Corrupt or Fraudulent Practices**

- 2.25.1 The Procuring Entity requires that tenderers observe the highest standard of ethics during the procurement process and execution of contracts. A tenderer shall provide a signed declaration that they have not and will not be involved in corrupt or fraudulent practices.
- 2.25.2 The Procuring Entity will reject a proposal for award if it determines that the tenderer recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question.
- 2.25.3 Further, a tenderer who is found to have indulged in corrupt or fraudulent practices risks being debarred from participating in public procurement in Kenya

### **3. GENERAL CONDITIONS OF CONTRACT**

#### **3.1 Definitions**

In this contract the following terms shall be interpreted as indicated:

- a) “The contract” means the agreement entered between the Procuring Entity and the tenderer as recorded in the Contract Form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.
- b) “The Contract Price” means the price payable to the tenderer under the Contract for the full and proper performance of its contractual obligations.
- c) “The goods & services” means goods & services to be provided by the contractor including materials and incidentals which the tenderer is required to provide to the Procuring Entity under the Contract.
- d) “The Procuring Entity” means the organization sourcing for the services under this Contract.
- e) “The contractor means the individual or firm providing the services under this Contract.

#### **3.2 Application**

These General Conditions shall apply in all contracts made by the Procuring Entity for the Provision of External Audit Services.

#### **3.3 Standards**

- 3.3.1 The services provided under this Contract shall conform to the standards mentioned in the Schedule of Requirements.

#### **3.4 Patent Right’s**

- 3.4.1 The tenderer shall indemnify the Procuring Entity against all third-party claims of infringement of patent, trademark, or industrial design rights arising from use of the services under the contract or any part thereof.

#### **3.5 Delivery of services**

- 3.5.1 Delivery of services shall be made by the tenderer in accordance with the terms specified by the Procuring Entity in its schedule of requirements and the special conditions of contract.

#### **3.6 Payment**

- 3.6.1 The method and conditions of payment to be made to the tenderer under this Contract shall be specified in general conditions of contract.

#### **3.7 Prices**

- 3.7.1 Prices charged by the tenderer for services performed under the Contract shall not, with the exception of any Price adjustments authorized in special conditions of contract, vary from the prices by the tenderer in its tender.
- 3.7.2 Contract price variations shall not be allowed for contracts not exceeding one year.

3.7.3 Where a contract price variation is allowed, the variation shall not exceed 10% or the original contract price.

3.7.4 Price variation request shall be processed by the Procuring Entity within 30 days of receiving the request

### **3.7 Assignment**

3.7.1 The tenderer shall not assign, in whole or in part, its obligations to perform under this contract, except with the Procuring Entity prior written consent.

### **3.8 Subcontracts**

3.8.1 The tenderer shall notify the Procuring Entity in writing of all subcontracts awarded under this contract if not already specified in the tender. Such notification, in the original tender or later, shall not relieve the tenderer of any liability or obligation under the contract.

### **3.9 Termination for Default**

3.9.1 The Procuring Entity may, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the tenderer, terminate this Contract in whole or in part:

- a. if the tenderer fails to provide any or all the services within the period(s) specified in the Contract, or within any extension thereof granted by the Procuring Entity.
- b. if the tenderer fails to perform any other obligation(s) under the Contract.
- c. if the tenderer, in the judgment of the Procuring Entity, has engaged in corrupt or fraudulent practices in competing for or in executing the Contract.

3.9.2 In the event the Procuring Entity terminates the Contract in whole or in part, it may procure, upon such terms and in such manner as it deems appropriate, services similar to those undelivered, and the tenderer shall be liable to the Procuring Entity for any excess costs for such similar services.

### **3.10 Resolution of disputes**

3.10.1 The Procuring Entity and the contractor shall make every effort to resolve amicably by direct informal negotiations any disagreement or dispute arising between them under or in connection with the contract.

3.10.2 If after thirty (30) days from the commencement of such informal negotiations both parties have been unable to resolve amicably a contract dispute either party may require that the dispute be referred for resolution to the formal mechanisms specified in the Special conditions of contract.

### **3.11 Governing Language**

3.11.1 The contract shall be written in the English language. All correspondence and other documents pertaining to the contract, which are exchanged by the parties, shall be written in the same language.

### 3.12 Force Majeure

3.12.1 The contractor shall not be liable for forfeiture of its performance security, or termination for default if and to the extent that its delay in performance or other failure to perform its obligations under the Contract is the result of an event of Force Majeure.

### 3.13 Applicable Law.

3.13.1 The contract shall be interpreted in accordance with the Laws of Kenya.

## 4. SCHEDULE FOR EXTERNAL AUDIT TERMS OF REFERENCE

### 4.1.4 Objectives

The SACCO wishes to appoint independent auditors to provide external audit services for the year 2026. The main responsibility of the external auditors is to perform statutory audits for the SACCO in accordance with the International Standards of Auditing, International Financial Reporting Standards, the Co-operative Act 2004, and the SACCO Act 2008.

### 4.1.2 Scope of External Audit Services

The obligations of the External Auditor to the Society shall include but not limited to the following:

1. Examination of the Society's financial records, systems, and controls according to International Standards on Auditing and issue of an opinion thereon in relation to compliance with the International Financial Reporting Standards (IFRS).
2. Preparation of a Management Letter on the review of internal controls and other matters arising from the audit which should be brought to the attention of the Society's Board of Directors and Management.
3. Presentation of the Interim and Final Audit Report to the Society's Management and Board of Directors.
4. Providing signed Financial Statements for the year 2026.
5. Presentation of the approved Financial Statements to the Annual General Meeting.
6. Routine consultation with SACCO's Management and Board on developments in accounting, tax, and new/changed pronouncements by accounting standard setters, SASRA, and other relevant regulators, where these are considered applicable to the SACCO.
7. **Value addition** – the firm must clearly demonstrate its value-add proposition if it is appointed to audit the SACCO.

## **5. STANDARD FORMS**

### **5.1 Notes on standard forms**

- a. The tenderer shall complete and submit with its tender the form of tender and price schedules pursuant to instructions to tenderers clause 2.7 and in accordance with the requirements included in the general conditions of contract.
- b. The contract form, the price schedules and the schedule of requirements shall be deemed to form part of the contract and should be modified accordingly at the time of contract award to incorporate corrections or modifications agreed by the tenderer and the Procuring Entity in accordance with the instructions to tenderers or general conditions of contract.

#### **The standard forms shall include.**

- a. Form of tender
- b. Price schedules
- c. Personnel capabilities of key staff
- d. Confidential Questionnaire form
- e. Declaration form

5.2 FORM OF TENDER

Date \_\_\_\_\_

Tender No. \_\_\_\_\_

To.....

.....

[Name and address of Procuring Entity]

Gentlemen and/or Ladies:

1. Having examined the tender documents including Addenda Nos..... *[insert numbers]* the receipt of which is hereby duly acknowledged, we, the undersigned, offer to ..... *[description of services]* in conformity with the said tender documents for the sum of ..... *[total tender amount in words and figures]* or such other sums as may be ascertained in accordance with the Schedule of Prices attached herewith and made part of this Tender.
2. We undertake, if our Tender is accepted, to External Audit Services in accordance with the delivery schedule specified in the Schedule of Requirements.
3. We agree to abide by this Tender for a period of..... *[number]* days from the date fixed for tender opening of the Instructions to tenderers, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.
4. Until a formal Contract is prepared and executed, this Tender, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

*[signature]*

*[In the capacity of]*

Duly authorized to sign tender for and on behalf of \_\_\_\_\_

**5.3 PRICE SCHEDULES**

**1. EXTERNAL AUDIT SERVICES**

<b>Item</b>	<b>Description</b>	<b>Total Price</b>
Professional Fees		
All applicable disbursements		
All taxes		
<b>Total Costs inclusive of taxes</b>		

Signature of tenderer \_\_\_\_\_

#### 5.4 PERSONNEL (PERSONNEL CAPABILITIES OF KEY STAFF)

The names, pertinent information, and CVs of the key personnel for individual or group to execute the contract must be indicated below.

##### List key proposed management position

1.	Title of position	
	Experience of the candidate (Years)	
	Academic Qualification	
2.	Title of position	
	Experience of the candidate (Years)	
	Academic Qualification	
3.	Title of position	
	Experience of the candidate (Years)	
	Academic Qualification	
4.	Title of position	
	Experience of the candidate (Years)	
	Academic Qualification	

Attach copies of academic certificates of at least 2 key personnel in the organization

**5.5 CONFIDENTIAL BUSINESS QUESTIONNAIRE**

You are requested to give the particulars indicated in Part I and either Part 2 (a), 2 (b) or 2 (c) whichever applies to your type of business.

You are advised that it is a serious offence to give false information on this form.

**Part I-General:**

Business Name.....

Location of business.....

Premises.....

Plot No.....

Street/Road.....

Maximum value of business which you can handle at any time: Kshs.....

**Part 2 (a) – Sole Proprietor**

Your name in full..... Age.....

Nationality.....Country of origin..... of

**Part 2 (b) –Partnership**

Given details of partners as follows:

Name	Nationality	Citizens of Origin	Shares

**Part 2 (c) Registered Company**

Private or

Public.....

State the nominal and issued of company-

Nominal Kshs.....

Issued Kshs.....

Give details of all directors as follows:

Name	Nationality	Citizens of Origin	Shares

**Date.....**

**Signature of Candidate.....**

If Kenya Citizen, indicate under “Citizenship Details” whether by Birth, Naturalization or Registration.

**DECLARATION**

Application must include a sworn statement Form below by the Tenderer ensuring the accuracy of the information given.

I/ We do hereby certify that the above information is correct in all respects:

Full Names: .....

Designation/Position: .....

Signature: .....

Date: .....

Company Stamp/ Seal: