

**REQUEST FOR BIDS**

BID NUMBER:		FB SETA (26-27) T0005
CLOSING	Date:	10 November 2026
	Time:	12:00 pm
DESCRIPTION:		Appointment of a professional service provider to support implementation of FoodBev SETA's Audit Remediation and Control Improvement Plan, including qualification-matter remediation, discretionary grant project reconciliation, financial reporting and audit readiness.
TECHNICAL AND PROCUREMENT QUERIES EMAIL ADDRESS:		scm@foodbev.co.za
COMPULSORY BRIEFING SESSION:		Virtual Briefing Session (via Microsoft teams)
		DATE: 28 October 2026
		TIME: 11:00am to 12:00pm via Microsoft Teams
CONTACT:		011 253 7300
LOCATION:		7 Wessel Road Rivonia, 2128
BIDS VALIDITY PERIOD		120 Days

DETAILS OF BIDDER

Organisation/individual:	
Contact person:	
Telephone/Cell number:	
E-mail address:	

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TERM DEFINITIONS

TERM	DEFINITION
AFS	Annual Financial Statements.
AGSA	Auditor-General South Africa.
ARC	Audit and Risk Committee.
AUDIT REMEDIATION PLAN	FoodBev SETA management plan for addressing audit findings, qualification matters, root causes and corrective/preventative actions.
AWARD	Conclusion of the procurement process and final notification to the effect to the successful bidder
B-BBEE	Broad-based Black Economic Empowerment in terms of the Broad-based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) and the Codes of Good Practice issued thereunder by the Department of Trade and Industry
BID	Written offer in a prescribed or stipulated form in response to an invitation by FOODBEV SETA for the provision of goods, works or services
CA(SA)	Chartered Accountant (South Africa) registered with the South African Institute of Chartered Accountants (SAICA).
COMAF	Communication of Audit Findings issued during an audit engagement.
CONTRACTOR	Organisation with whom FOODBEV SETA will conclude a contract and potential service level agreement subsequent to the final award of the contract based on this Request for Bid
DG	Discretionary Grant.
DHET	Department of Higher Education and Training.
DUE DILIGENCE	A verification of information that has been received during application to assess the applicant's operational capacity.
FOODBEV SETA ("FBS")	Food and Beverage Manufacturing Sector Education and Training Authority
GRAP	Standards of Generally Recognised Accounting Practice applicable to FoodBev SETA.
ORIGINAL BID	Original document signed in ink, or Copy of original document signed in ink,
ORIGINALLY CERTIFIED	To comply with the principle of originally certified, a document must be both stamped and signed in original ink by a commissioner of oaths.
SCHEDULE 3A ENTITY	As per the classification by National Treasury these refer to other National public entities

QUALIFICATION MATTER	A matter forming part of, contributing to, or directly associated with the basis for a qualified audit opinion, including related repeat findings and control deficiencies.
SETA	Sector Education and Training Authority.
SIMS	FoodBev SETA skills information / learner management system used for relevant grant and learner records.
SCM	Supply Chain Management
SLA	Service Level Agreement
SOP	Standard Operating Procedure.
ACCOUNTANT	A core project team member meeting the minimum qualification and experience requirements specified in these Terms of Reference.

SECTION A: TECHNICAL REQUIREMENTS

1. INTRODUCTION AND CONTEXT

- 1.1 The Food and Beverages Manufacturing SETA ("FoodBev SETA") is a Schedule 3A Public Entity established in terms of the Skills Development Act 97 of 1998. FoodBev SETA is currently operating in Johannesburg at Number 7 Wessel Road, Rivonia Sandton. FoodBev SETA's function is to promote, facilitate and incentivise skills development in the Food and Beverages Manufacturing Sector. FoodBev SETA is one of the 21 Sector Education and Training Authorities (SETAs) across the economy mandated to implement the National Skills Development Plan (NSDP) outcomes.
- 1.2 FoodBev SETA administers discretionary grants and other skills-development interventions that require reliable project records, accurate accounting, effective monitoring, auditable evidence and sustainable internal controls.
- 1.3 The assignment will operate within the applicable South African public-sector, GRAP, PFMA, SETA Grant Regulations, audit, governance, data-protection and internal-control environment

2. BACKGROUND AND PROBLEM STATEMENT

- 2.1 FoodBev SETA received a qualified audit opinion from AGSA for the 2025/26 financial year. The organisation has also experienced persistent remediation challenges across more than one audit cycle, including repeat or unresolved matters and insufficient improvement in the underlying control environment.
- 2.2 Management has developed an Audit Remediation Plan and a broader Control Improvement Plan. FoodBev SETA requires specialist implementation capacity to accelerate the remediation of matters that contributed to the qualification, resolve affected historical and current populations, strengthen financial and project information, and ensure that corrective and preventative controls are implemented and capable of operating sustainably.
- 2.3 The engagement is not intended to be a statutory audit, internal-audit engagement or a once-off year-end clean-up exercise. It is an implementation and remediation assignment that must leave FoodBev SETA with corrected information, operating controls, audit-ready evidence and internal capacity to sustain the improvements after the service provider exits.
- 2.4 Priority must be given to qualification matters and high-risk repeat findings. Broader process improvements must support, and not displace, the primary objective of clearing the causes and effects of the qualification.

3. PURPOSE AND OBJECTIVES

- 3.1 The purpose of this procurement is to appoint a suitably qualified and demonstrably experienced professional service provider to support FoodBev SETA in implementing its Audit Remediation and Control Improvement Plan.
- 3.2 Establish a reliable baseline of all qualification matters, affected balances, transaction classes, projects, audit assertions, root causes, evidence gaps and remediation actions;
- 3.3 Correct historical and current data, reconciliations, accounting classifications and supporting records where remediation is required and management approves the treatment;
- 3.4 Resolve discretionary grant project reconciliation, close-out, recovery, milestone, cut-off and evidence matters that affect financial and audit reporting;
- 3.5 Design, implement and operationalise preventative, detective and management-review controls that address the actual root causes of repeat findings;
- 3.6 Improve the quality, credibility, traceability and audit-readiness of interim and annual financial statements and supporting audit files;
- 3.7 Strengthen stakeholder evidence, escalation and recovery processes where project status, learner progress, completion evidence or recoverable amounts require external confirmation;
- 3.8 Transfer knowledge, tools and practical capability to FoodBev SETA officials so that the controls and reconciliations can be operated without continued consultant dependence; and
- 3.9 Support management during Internal Audit and AGSA engagements without assuming management responsibility or providing independent assurance over controls the service provider has designed or implemented.

4. NATURE OF ASSIGNMENT AND OUTCOME-BASED REQUIREMENT

- 4.1 These Terms of Reference intentionally define the minimum outcomes, control objectives, deliverables and acceptance criteria rather than prescribing every procedure to be performed.
- 4.2 Bidders must independently propose the procedures, sequencing, tools, evidence strategy, resource deployment, quality-review arrangements and implementation methodology they consider necessary to achieve the required outcomes.
- 4.3 A methodology that merely repeats, paraphrases or reformats the scope of work without demonstrating how the bidder will execute the assignment, manage incomplete or conflicting information, prioritise risk, implement controls and achieve audit-ready closure will not be considered.
- 4.4 FoodBev SETA retains responsibility for management decisions, accounting judgements, approvals, policy decisions and ownership of controls. The appointed service provider provides specialist analysis, implementation support, technical accounting input, documentation, quality review, project management and capacity transfer.

5. SCOPE OF WORK

5.1 Qualification Diagnostic and Remediation Baseline

- 5.1.1 Establish a complete and agreed qualification-matter baseline that maps each matter to the affected account, transaction class, project or population, process, audit assertion, root cause, current remediation action, accountable owner and evidence required for closure.
- 5.1.2 Assess whether prior remediation actions addressed the actual root cause or only corrected individual exceptions, and identify actions that are incomplete, inadequately designed, not evidenced or not operating.
- 5.1.3 Develop a risk-based Qualification Closure Matrix and a practical 30/60/90-day implementation plan prioritised by materiality, age, financial exposure, audit risk, stakeholder/learner impact and proximity to reporting and audit deadlines.
- 5.1.4 Identify information, systems, management decisions, stakeholder confirmations and other dependencies required from FoodBev SETA at inception.

5.2 Project Population, Data Integrity and Reconciliation

- 5.2.1 Establish and validate the relevant historical and current project and financial populations using the authoritative source records available to FoodBev SETA, including where applicable the commitment register, SIMS, general ledger, contracts, payment records, learner records, project files and recovery/debtor schedules.
- 5.2.2 Resolve or clearly document duplicates, missing records, conflicting data, incomplete populations, unsupported balances and records that cannot be reconciled, with quantified financial and audit implications.
- 5.2.3 Produce project- and balance-level reconciliations that are sufficiently detailed to support management review, financial reporting and audit evidence.
- 5.2.4 Maintain a risk-based exception and ageing register that distinguishes cleared, pending, disputed, evidence-deficient, recovery, close-out and escalation cases.

5.3 Discretionary Grant Close-out, Recoveries and Stakeholder Evidence

- 5.3.1 Determine the status and appropriate management action for incomplete, delayed, inactive, expired, cancelled, terminated or otherwise exceptional grant projects, supported by available evidence and the applicable agreement terms.
- 5.3.2 Support verification of project milestones, learner progress/completion and the timing of underlying goods, services, training or learner-related deliverables where these affect accounting or audit conclusions.
- 5.3.3 Support management to quantify unutilised or recoverable amounts and prepare close-out/recovery evidence packs and reconciliations to the relevant accounting and project records.
- 5.3.4 Where stakeholder evidence is required, support a structured engagement and escalation process using verified contact details and appropriate operational and executive contacts. The resulting record must show attempts made,

evidence obtained, acknowledgements or disputes, unresolved evidence gaps, escalation and recommended next action.

- 5.3.5 Where a stakeholder does not respond, document the complete engagement and escalation trail and assemble the best available alternative evidence so that management can make an informed accounting, recovery or close-out decision rather than leaving the matter indefinitely unresolved.

5.4 Accounting Classification, Cut-off and Financial Reporting

- 5.4.1 Assess the appropriate accounting treatment of affected grant and project balances, including expenditure, accruals, prepayments, commitments, recoveries/debtors and other relevant balances, based on substance, evidence, milestone/service dates and applicable GRAP requirements.
- 5.4.2 Identify and quantify cut-off errors, misclassifications, unsupported balances, prior-period errors and disclosure deficiencies, and prepare technically supported correction or adjustment schedules for management review and approval.
- 5.4.3 Prepare or quality-review supporting schedules, reconciliations, journals, accounting position papers and relevant AFS notes/disclosures required to support audit remediation.
- 5.4.4 Ensure that financial conclusions reconcile to the underlying project population and are traceable to source evidence and management approval.

5.5 Control Improvement and Sustainable Implementation

- 5.5.1 Translate each material root cause into practical preventative, detective and management-review controls with defined owners, preparers, reviewers, frequencies, evidence requirements, service levels, escalation triggers and exception handling.
- 5.5.2 Develop or enhance only those SOPs, process maps, checklists, templates, registers, control sheets and management dashboards necessary to operationalise the controls and eliminate identified process weaknesses, duplicated work or uncontrolled manual workarounds.
- 5.5.3 Support FoodBev SETA officials to operate the controls through live implementation cycles and retain evidence of operation. Critical controls should, where the contract period permits, operate over sufficient cycles to demonstrate repeatability and sustainability.
- 5.5.4 Identify practical system configuration, workflow, data-validation, automation and management-information improvements that reduce reliance on manual controls and improve audit trail and accountability.
- 5.5.5 Maintain a control implementation register showing design status, implementation date, evidence of operation, exceptions, management action, readiness for independent testing and handover status.

5.6 Audit Remediation, Audit Readiness and Audit Support

- 5.6.1 Map all work performed to the applicable qualification matters, AGSA/Internal Audit findings, COMAFs and FoodBev SETA remediation actions so that management can demonstrate a clear line from finding to root cause, corrective action, preventative control, evidence and closure.
- 5.6.2 Prepare audit-ready evidence packs, supporting schedules, technical accounting documentation and an RFI/query tracker with responsibility, due date, response status and escalation of overdue or incomplete items.
- 5.6.3 Perform structured quality reviews or dry-run readiness assessments before key audit/reporting milestones to identify missing evidence, internal inconsistencies and unresolved exceptions before submission to auditors.
- 5.6.4 Support management in responding to audit queries and evaluating proposed audit adjustments or findings, while maintaining a clear distinction between provider advice and management decisions.
- 5.6.5 The provider may not provide independent assurance over a control it has designed or implemented under this assignment.

5.7 Management Information, Governance and Data Quality

- 5.7.1 Produce concise monthly executive dashboards that show qualification-matter closure, reconciliations completed, unresolved exceptions, control implementation, stakeholder/recovery status, financial exposure, overdue actions, audit readiness and decisions required.
- 5.7.2 Establish consistent source-data ownership, version control and review evidence for the key schedules and registers used in remediation and financial reporting.
- 5.7.3 Ensure that material figures and statuses reported in different sections or governance reports reconcile to one controlled source of truth.
- 5.7.4 Escalate critical evidence failures, unsupported balances, missed remediation deadlines and risks to audit commitments immediately rather than waiting for the monthly report.

5.8 Knowledge Transfer, Capacity Building and Exit Sustainability

- 5.8.1 Provide role-based practical training and coaching to relevant Finance, Operations, project administration, management and other designated officials using the live controls, reconciliations and evidence packs developed through the assignment.
- 5.8.2 Provide usable guides, completed examples and controlled templates that allow FoodBev SETA officials to repeat the processes independently.
- 5.8.3 Conduct competency-based handover sessions and demonstrate that designated officials can operate the key reconciliations, registers, monitoring and control procedures with appropriate management review.
- 5.8.4 Prepare a sustainability and exit plan identifying any residual risks, actions that remain open, control owners, future independent testing requirements and actions required after the service provider exits.

6. RESOURCE AND DELIVERY REQUIREMENTS

- 6.1 The bidder must provide a core team comprising one Project Director, Manager and four Accountants. The same core resources evaluated in the bid must be deployed on the assignment.
- 6.2 The Project Director must remain substantively involved throughout the assignment and must personally review/sign off material technical accounting conclusions, qualification-remediation closure conclusions, control design decisions and audit-readiness packs.
- 6.3 Core resources must be available to perform work onsite at FoodBev SETA and stakeholder/site engagements when reasonably required. A fully remote delivery model will not be accepted. Bidders must propose an appropriate onsite/remote deployment model in their methodology.
- 6.4 Additional specialists may be proposed where the bidder considers them necessary, but they may not substitute for the minimum core team and may not increase the tendered fixed professional fee unless FoodBev SETA formally approves a scope change.
- 6.5 Replacement of a core resource after award requires prior written approval and must be with a resource of equal or higher qualification and evaluated experience. FoodBev SETA may reject a proposed replacement that materially reduces the evaluated capability of the team.

7. DELIVERABLES AND ACCEPTANCE CRITERIA

- 7.1 The following constitute expected deliverables:

No.	Deliverable	Minimum acceptance criteria
1	Inception Report and 30/60/90-Day Plan	Approved understanding of the qualification/remediation landscape, assumptions, dependencies, governance, detailed workplan, risk-based prioritisation, resource deployment and first 90-day action plan.
2	Qualification Matters Baseline and Closure Matrix	Complete mapping of each qualification/repeat matter to root cause, affected population, account/process/assertion, remediation, control, owner, evidence required, current status, gaps and closure/readiness status.
3	Validated Project and Financial Population	Defined and validated relevant populations with reconciled source systems/records, data-gap and exception registers, duplicate/conflict resolution and quantified unresolved differences.
4	Project Close-out, Recovery and Stakeholder Evidence Register	Each relevant case has validated status, ageing, financial exposure, evidence gaps, stakeholder engagement/escalation evidence, responsible owner, required action, due date and recommended close-out/recovery/continuation action.
5	Accounting Classification and Cut-off Remediation Pack	Project/balance-level accounting conclusions, milestone/service dates, GRAP basis, quantified exceptions, correction/journal

		schedules, prior-period considerations, management sign-off and traceability to source evidence.
6	Control Design and Implementation Pack	Approved process/control maps, controls register, owners, preparer/reviewer roles, frequency, evidence, escalation, required SOPs/templates and evidence that critical controls have been operationalised through live cycles.
7	Monthly Reconciliation and Executive Control Dashboard	Controlled monthly pack reconciling key project/financial records and reporting qualification closure, exceptions, ageing, financial exposure, stakeholder/recovery status, control operation, overdue actions and decisions required.
8	Audit Remediation and Evidence Packs	Audit-ready files mapped to each applicable matter, with indexed evidence, technical positions, RFI/query tracker, submission log, unresolved items, escalation and evidence of corrective/preventative control implementation.
9	Audit-Readiness / Dry-Run Reviews	Documented pre-audit quality reviews of priority qualification matters and affected balances, including exceptions identified, corrective actions, owners, due dates and readiness conclusion.
10	Financial Reporting and AFS Support	Reviewed schedules, reconciliations, accounting papers and relevant AFS note/disclosure support consistent with the underlying remediation evidence and approved management positions.
11	Knowledge Transfer and Competency Handover	Role-based training, guides, completed examples, attendance/competency evidence and demonstrated ability of designated FoodBev SETA officials to operate core controls and reconciliations.
12	Final Close-out and Sustainability Report	Consolidated work performed, qualification-matter status, reconciliations/adjustments, controls implemented, residual risks, open actions, independent-testing requirements, knowledge transfer and post-exit sustainability plan.

8. REPORTING AND GOVERNANCE

- 8.1 The service provider will report to the CFO or another formally designated Executive Sponsor. Operational coordination will include the GM: Operations and relevant Senior Managers/control owners.
- 8.2 A project steering structure will be agreed at inception. The Project Lead must attend the agreed weekly/fortnightly project reviews and monthly executive progress meetings.
- 8.3 Monthly reports must show progress against deliverables, qualification-matter closure, resource deployment, evidence obtained, reconciliations completed, controls implemented, exceptions, financial exposure, risks, dependencies, overdue actions and decisions required.

- 8.4 Critical issues, suspected unsupported balances, inability to obtain key evidence, missed commitments and material risks to financial reporting or audit outcomes must be escalated immediately.
- 8.5 All working papers, schedules, templates, registers, process maps, technical positions and project records created specifically for this assignment become FoodBev SETA records and must be handed over in editable format, subject to lawful pre-existing intellectual property rights.
- 8.6 The provider must comply with FoodBev SETA confidentiality, information-security, records-management and data-protection requirements.

9. PROJECT DURATION AND KEY MILESTONES

- 9.1 The contract period will be twelve (12) months from the effective date of the SLA, unless otherwise stated in the final award. The bidder must align its methodology to FoodBev SETA interim reporting, year-end reporting and AGSA/Internal Audit timelines.

Milestone	Minimum expected outcome
Contract start to Day 10	Mobilisation, data request, governance and inception report.
By Day 30	Qualification baseline, key-population assessment, dependencies and first priority remediation actions confirmed.
By Day 60	Priority reconciliations underway; high-risk data/evidence gaps and accounting issues quantified; critical control implementation initiated.
By Day 90	First operating-control evidence cycles, priority closure packs and management dashboard in operation; revised risk-based plan for remaining matters.
Monthly thereafter	Reconciliations, remediation, control operation, stakeholder/recovery evidence, executive reporting and audit-readiness progression.
Before key AFS/audit milestones	Dry-run review and audit-ready packs for priority qualification matters and affected balances.
Final month	Sustainability assessment, competency handover, residual-risk register and final close-out report.

10. VALIDITY PERIOD

- 10.1 The Bidder is required to confirm that it will hold its proposal valid for 120 days from the closing date of the submission of proposals, during which time it will maintain without change the personnel proposed for the services together with their proposed rates.

11. PRICING REQUIREMENTS

11.1 The DPSA hourly rates for consultants will be used as the benchmark for the evaluation of the pricing submitted by bidders.

Item Description	No. of resources	Rate per hour (Incl. of VAT)	Total (Incl. of VAT)
Project Director	1		
Project Manager	1		
X4 Resources	4		
Grand Total			

12. SECTION B: EVALUATION PROCESS

12.1 Bid evaluation Process

The Bid evaluation process will be undertaken in accordance with the following staged approach:

Stage 1:	Administrative requirements
Stage 2:	Mandatory requirement
Stage 3:	Functionality evaluation Criteria
Stage 4:	The Preferential Procurement Policy Framework Regulation using the 80:20 points system.

12.2 Stage 1: Administrative Compliance

Stage	Criteria	Requirements
Stage 1	Administrative requirements	The potential bidder must submit three (3) copies of the bid proposal as follows: (a) Two (2) hard copies (b) One (1) electronic copy in PDF format saved on a USB memory stick Requirements for Hard Copies: (c) The bid proposal must be securely bound, hole-punched, and sequentially numbered in accordance with the response format outlined in Section C of this bid document.

Stage	Criteria	Requirements
		Requirements for Electronic Copy: (d) The electronic copy must be saved in PDF format on a USB memory stick. (e) The files must be organized into clearly labelled, paginated, and indexed folders in accordance with the response format outlined in Section C of this bid document. Standard bidding documents: (f) Submission of fully completed and duly signed SBD forms (declarations must be answered truthfully to the best of bidder's knowledge). (g) A valid tax clearance certificate or confirmation of pin. (h) A valid B-BBEE certificate or affidavit CVs and certification of qualification and certificates: (i) CVs must clearly indicate the role for which the individual is proposed (Project Director, project Manager or Accountant). An individual may be proposed for one role only. (j) Certified copies of qualifications and professional registration certificates must be certified within the three (3) months preceding the closing date. Foreign Qualifications: (k) <i>Bidders must ensure that all foreign qualifications submitted for this tender, are accompanied by SAQA evaluations. Foreign qualifications not accompanied by the SAQA evaluation will not be evaluated and will be disqualified.</i> Important Note: FBS will not be responsible for any misinterpretation or misplaced information resulting from a proposal that is not properly labelled, paginated, and indexed.

12.3 Stage 2: Mandatory requirements

Stage	Criteria	Requirement
Stage 2	Mandatory Requirement	(a) The bidding firm must be registered with the Independent Regulatory Board for Auditors (IRBA) as a registered audit firm. (b) The proposed Project Director must be a Chartered Accountant (SA), registered with the South African Institute of Chartered Accountants (SAICA), and a Registered Auditor (RA) registered with IRBA.
	Means of verification	(a) Valid IRBA firm registration certificate or confirmation letter for the current registration year, in the name of the bidding entity. In the case of a consortium or joint venture, the lead partner must hold the IRBA firm registration. (b) Valid SAICA membership certificate, SAICA letter of good standing, and IRBA Individual registration certificate in the name of the Proposed Project Director. <i>(Bidders are required to submit all the mandatory documents as stipulated in this stage of the bid document, failure to submit any of the mandatory required documents will lead to disqualification of the bid)</i>

12.4 Stage 3: Functionality Evaluation

12.4.1 A minimum score of **75** out of 100 is required to proceed to the next stage of evaluation.

DETAILED FUNCTIONALITY EVALUATION CRITERIA		WEIGHTING ALLOCATED
1. Company Experience		
Bidders must provide written reference letters dated not older than five (5) years, and must be on the client's letterhead, to whom similar services are/were provided. Similar services include audit readiness support, preparation or quality review of the annual financial statements, compilation of the audit file and supporting schedules, resolution of audit findings and support during an external audit for any public sector entity. Each reference letter must be accompanied by a purchase order or appointment letter or contract relating to the work referred to, whichever the bidder is able to provide. A reference letter submitted without any one of these supporting documents will not be counted. The reference letters must be signed, dated and include: • Project name/description, • The organisation/institution, • The contact's name and details on the referee's company letterhead. • Must be signed and dated by the referee's authorized personnel. NB: • Reference checks will be conducted on the above criteria. It is, therefore, the responsibility of the bidder to ensure that the reference letters/ testimonials submitted contain this information. • Reference letters must be from different clients. Where more than one reference letter is received from the same client, they will be scored as one (1) reference. • The SETA reference letter submitted under the SETA experience criterion below will not be counted under this criterion. A letter may be scored under one criterion only.		20.00
Three (3) or more compliant reference letters for similar work, each with a supporting purchase order or appointment letter or contract		20.00
Two (2) compliant reference letters for similar work, each with a supporting purchase order or appointment letter or contract		10.00
One (1) compliant reference letter for similar work, each with a supporting purchase order or appointment letter or contract		05.00
No reference letter for similar work		0.00
2. SETA experience and audit outcome achieved		

DETAILED FUNCTIONALITY EVALUATION CRITERIA		WEIGHTING ALLOCATED
Bidders must provide at least one (1) written reference letter dated not older than five (5) years from a Sector Education and Training Authority (SETA) for audit support, audit readiness or financial statements services rendered. The SETA reference letter is in addition to the three (3) similar work reference letters above and will not be counted twice. A bidder that has more than one SETA reference may use them under both criteria, provided each letter is used once. A bidder must clearly mark, in the index or on the letter, which reference letter is submitted under this criterion. The SETA reference letters must be signed, dated and include: • The SETA's letterhead, project name/description, contact's name, designation (CFO or CEO or Accounting Officer only), telephone number and email address; • A supporting purchase order or appointment letter or contract from the SETA, whichever the bidder is able to provide; and • Confirmation, in the reference letter, of the financial years(s) for which the support was rendered and the audit opinion the SETA obtained from the Auditor General South Africa (AGSA) for that year. NB: • Reference checks and due diligence will be conducted on the above criteria. It is, therefore, the responsibility of the bidder to ensure that the reference letters/ testimonials submitted contain this information. • To claim the full points, the audit opinion stated in the letter must be unqualified (with or without findings). The bidder may also attach the relevant page of the AGSA audit report or SETA's published annual report as further proof of the opinion obtained.		10.00
One (1) or more SETA reference letter with supporting document, confirming that the bidder assisted the SETA and the SETA obtained unqualified audit opinion for the financial year supported	10.00	
One (1) or more SETA reference letter with supporting document, demonstrating SETA experience, but the SETA did not obtain an unqualified audit opinion for the financial year supported. (Disclaimer and Adverse audit opinions will not score any points)	05.00	
No reference letter	0.0	
3. Project Director Experience		
The bidder must submit a comprehensive CV for the proposed Project Director, clearly demonstrating the individual's qualifications and relevant experience. The Project Director must be a CA(SA) and RA (mandatory requirements) with a minimum of five (5) years' experience in leading and managing projects of a similar nature and complexity.		15.00
CV and relevant qualification submitted, CV demonstrating 10 or more years' post-articles experience in leading and managing projects of a similar nature and complexity.	15.00	

DETAILED FUNCTIONALITY EVALUATION CRITERIA		WEIGHTING ALLOCATED
CV and relevant qualification submitted, CV demonstrating 7 to 9 years' post-articles experience in leading and managing projects of a similar nature and complexity.	10.00	
CV and relevant qualification submitted, CV demonstrating 5 to 6 years' post-articles experience in leading and managing projects of a similar nature and complexity.	05.00	
CV and relevant qualification submitted, CV demonstrating less than 5 years' experience	0.00	
No CV and relevant qualification submitted	0.00	
4. Project Manager Experience		
The bidder must submit a comprehensive CV for the proposed Project Leader, clearly demonstrating the individual's qualifications and relevant experience. The Project Manager must be a CA(SA) with a minimum of five (5) years' post-article experience in leading and managing projects of a similar nature and complexity.		15.00
CV and relevant qualification submitted, CV demonstrating 10 or more years' post-articles experience in leading and managing projects of a similar nature and complexity.	15.00	
CV and relevant qualification submitted, CV demonstrating 7 to 9 years' post-articles experience in leading and managing projects of a similar nature and complexity.	10.00	
CV and relevant qualification submitted, CV demonstrating 5 to 6 years' post-articles experience in leading and managing projects of a similar nature and complexity.	05.00	
CV and relevant qualification submitted, CV demonstrating less than 5 years' experience	0.00	
5. Project team composition and experience (Four (4) Accountants)		
The bidder must submit comprehensive CVs for all team members proposed to undertake the project. The bidder must allocate a minimum of four (4) suitably qualified team members to the project. Each team member must hold a Bachelor's degree in Accounting or Finance (NQF Level 7), have completed SAICA articles, and possess a minimum of one (1) year post-articles experience in a finance, accounting or auditing environment, with relevant public sector experience in activities contributing to the preparation, review or audit of financial statements. NB: - Foreign qualifications must be accompanied by SAQA evaluation certificate. Foreign qualifications not accompanied by the SAQA evaluation certificate will not be considered. - Only four (4) Accountant CVs submitted will be scored. Additional CVs will not attract further points.		20.00

DETAILED FUNCTIONALITY EVALUATION CRITERIA		WEIGHTING ALLOCATED
The bidder must deploy the same resources whose CVs were submitted with the bid. Where a resource is no longer available, the bidder must present to FoodBev SETA a replacement resource of the same or higher qualification and experience for approval.		
Four (4) members with more than five (5) years' post-article public sector experience, each with required relevant qualification. = 5 points per Accountant	20.00	
Four (4) members with three (3) to five (5) years' post-article public sector experience, each with required relevant qualification. = 3 points per Accountant	12.00	
Four (4) members with one (1) to two (2) years' post-article public sector experience, each with required relevant qualification. = 2 points per Accountant	8.00	
Four (4) members with no SAICA article experience with required relevant qualification.	0.00	
Less than four (4) CVs (members)	0.00	
6. Project methodology and approach		
Bidder must respond to the below case study and provide an organisation-specific methodology covering first 90 days, full 12-month sequencing, evidence strategy, reconciliation approach, accounting/remediation approach, control implementation, quality review, stakeholder evidence, audit support and key dependencies. Bidder case-study requirement - FoodBev SETA has a multi-year population of discretionary grant projects and related financial balances where project files, SIMS, the commitment register, general ledger, payment information, learner status and recovery schedules do not fully reconcile. - Some projects are delayed or inactive; milestone/completion evidence is incomplete; some stakeholders are non-responsive or the correct executive contact is not available; accounting classifications and cut-off require review; and prior remediation actions have not prevented repeat audit issues. - Management requires the qualification matters to be prioritised and cleared while sustainable controls are implemented before the next key reporting and audit milestones.		10.00
Excellent: The response is comprehensive, unambiguous and demonstrates a thorough understanding of the requirement and provides details of how the requirement will be met in full. The response is not generic but is organisation specific, properly detailing how the bidder will submit a complete, valid and accurate commitment register and how the bidder will ensure that all audit queries are adequately and efficiently addressed.	10.00	

DETAILED FUNCTIONALITY EVALUATION CRITERIA		WEIGHTING ALLOCATED
Good: The response is sufficiently detailed to demonstrate a good understanding and provides details on how the requirements will be fulfilled.	05.00	
Unacceptable: Does not meet the requirements. Bidder did not sufficiently demonstrate understanding of the scope of work and how the scope will be implemented.	0.00	
7. Demonstrated understanding of the AGSA audit methodology		
The bidder must submit a written submission (not exceeding five pages) demonstrating its understanding of the AGSA regularity audit methodology as applied to a Schedule 3A public entity, including the audit of the annual financial statements, the audit of reported performance information (predetermined objectives) and the audit of compliance with key legislation (PFMA, Treasury Regulations, Skills Development Act, Skills Development Levies Act and SETA Grant Regulations). The submission should address, at a minimum, the AGSA engagement and planning phase (including the request for information process), materiality and risk assessment, the communication of audit findings and management response process, AFS adjustment process, the management report and audit report process. Substantiating evidence: The written submission must be supported by evidence of the bidder’s practical exposure to AGSA audit methodology, which may include any of the following: • Appointment letters or contracts as an AGSA contract audit firm; • CVs of the Project Director or Project Manager reflecting prior employment at AGSA; • AGSA training or methodology certificates held by the Project Director or Project Manager		10.00
Excellent: Comprehensive written submission demonstrating a thorough understanding of all the elements of the AGSA audit methodology, supported by substantiating evidence.	10.00	
Good: Written submission demonstrating an acceptable understanding of the AGSA audit methodology but not addressing all elements listed above, supported by substantiating evidence.	05.00	
Unacceptable: No written submission, or a submission that does not demonstrate an understanding of the AGSA audit methodology and not supported by substantiating evidence	0.00	
TOTAL POINTS		100.00

Bidder must meet the minimum functionality of **75,00** points out of 100 points in order to be evaluated further. Any bid that does not meet the minimum threshold will not move to the next stage of evaluation.

12.5 Stage 4: Preference Points (80/20 System)

12.5.1 Preferential Points System

The 80/20 preference points system will be utilized for this bid. This preference points system is for the acquisition of goods or services with a Rand value equal to or below R50 million (VAT inclusive) as follows:

Criteria	Means of verification	Points
Price	Proposed Bid Price	80.00
Preference points	Specific Goals	20.00
Total Points		100.00

12.5.2 The following allocation will determine the specific goals for this tender process:

Categories for Specific Goals	% of ownership of the main tendering entity	Preference Point System
		20.00 Points (80/20)
Black People Ownership	100%	5
	75% - 99%	4
	51% - 74%	3
	0 - 50%	0
Women Ownership	100%	5
	75% - 99%	4
	51% - 74%	3
	30% - 50%	2
	0 - 29%	0
Black Youth Ownership	100%	5
	75% - 99%	4
	51% - 74%	3
	30% - 50%	2
	0 - 29%	0
People with Disability (PwD) Ownership	100%	5
	75% - 99%	4
	51% - 74%	3
	30% - 50%	2
	0 - 29%	0
Total		20

12.5.3 Bidders must submit the following documents as a means of verification for specific goals:

- CIPC documents (company registration documents),
- A copy of a BBBEE verification certificate or signed affidavit indicating ownership levels,

- iii. Shareholder certificates,
- iv. Copy(ies) of Identity document(s) for directors or shareholders(s).
- v. Medical confirmation letter issued and signed by a registered medical practitioner (for people with disability)
- vi. Central Supplier Database (CSD) full report. (Not a summary)
- vii. Points for specific goals will be allocated based on the percentage of ownership disclosed in the valid B-BBEE certificate submitted. In the case of a Joint Venture, the consolidated B-BBEE certificate will be used.

13. SECTION C: SUBMISSION INSTRUCTIONS

13.1 Tender Submission Instructions

- 13.1.1 Tenders should be submitted in triplicate consisting of two hard copies and one electronic copy, all bound in a sealed envelope endorsed, **BID NO: FB SETA (26-27) T0005: APPOINTMENT OF A PROFESSIONAL SERVICE PROVIDER TO SUPPORT IMPLEMENTATION OF FOODBEV SETA'S AUDIT REMEDIATION AND CONTROL IMPROVEMENT PLAN, INCLUDING QUALIFICATION-MATTER REMEDIATION, DISCRETIONARY GRANT PROJECT RECONCILIATION, FINANCIAL REPORTING AND AUDIT READINESS**
- 13.1.2 The sealed envelope must be placed and be deposited in the FoodBev SETA Tender Box, Ground Floor, 7 Wessel St, Rivonia, Sandton, 2128 no later than closing time and date.
- 13.1.3 Bids must be submitted in a prescribed response format herewith enclosed as 'Response Format'.
- 13.1.4 The closing date, company name and the return address must also be endorsed on the envelope.
- 13.1.5 If a courier service company is being used for delivery of the tender document, the tender description must be endorsed on the delivery note/courier packaging, and the courier must ensure that documents are placed / deposited into the tender box. FoodBev SETA will not be held responsible for any delays where tender documents are handed to the FoodBev SETA Receptionist and/or arrives late.
- 13.1.6 No bids received by telegram, telex, email, facsimile, or similar medium will be considered.
- 13.1.7 Where a tender document is not in the tender box at the time of the tender closing, such a tender document will be regarded as a late tender. FoodBev SETA reserves the right not to consider/evaluate any late tender response.
- 13.1.8 All the documentation submitted in response to this bid must be in English.
- 13.1.9 The bidder is responsible for all the costs that they shall incur related to the preparation and submission of the tender document.
- 13.1.10 Bids submitted by bidders must be signed by a person or persons duly authorised thereto by a resolution of a Board of Directors (if applicable), a copy of which Resolution, duly certified, be submitted with the Tender
- 13.1.11 Bidders should check the numbers of the pages to satisfy themselves that none are missing or duplicated. No liability will be accepted by FoodBev

SETA regarding anything arising from the fact that pages are missing or duplicated.

- 13.1.12 A valid tax clearance certificate or confirmation of pin must be included in the bid response.
- 13.1.13 A copy(s) of certificates from the organizations/ bodies that the bidder is affiliated with must be included in the bid response.
- 13.1.14 FoodBev SETA reserves the right to call bidders for further presentations before awarding.
- 13.1.15 The onus is on the bidder to provide FB SETA with SAQA evaluation for foreign qualifications provided. Foreign qualifications not accompanied by SAQA evaluation will not be considered.
- 13.1.16 Foodbev SETA reserves the right to appoint one or more service providers for the provision of the required services where deemed necessary and in the best interest of the organisation.
- 13.1.17 Foodbev SETA reserves the right to invoke objective criteria, as contemplated in applicable procurement legislation and Foodbev SETA SCM policy, in the evaluation and adjudication of bids for this tender.

13.2 Response Format

- 13.2.1 Bidders are requested to note that this is a guide to responding to the evaluation criteria as detailed above. The soft and hard-copy responses from all bidders must be prepared in line with the following section (each schedule must be clearly marked, indexed and /or numbered):
- 13.2.2 Cover Page: The cover page must clearly indicate the bid reference number, bid description and the bidder's name.

13.3 Schedule 1:

- 13.3.1 Executive Summary/Cover Letter – The cover letter should be brief (not more than two pages maximum). Describe why your company/consortium considers it to be best qualified to achieve any of the services listed in scope of work
- 13.3.2 Brief company profile
- 13.3.3 Qualifications and Experience – This section shall contain relevant information on qualifications and experience related to the relevant profession. This includes CVs, qualifications and valid certifications of project lead and team members.
- 13.3.4 List of Project team – This list should include the identification of the contact person who will have primary responsibility for the FoodBev SETA contracts, other personnel to be used for project planning, documentation, and supervision, including partners and/or sub-consultants. This must include the organogram.
- 13.3.5 Reference letters in previous client's letterhead, signed and dated by authorized personnel.
- 13.3.6 Methodology and approach as per scope of work.
- 13.3.7 Signature Requirements: All bids must be signed. A bid may be signed by an officer or other agent of a registered vendor, if authorised to sign contracts

on its behalf; a member of a consortium or joint venture or other agent authorised by a Power of Attorney. The name and title of the individual(s) signing the bid must be clearly shown immediately below the signature.

- 13.3.8 Rejection of bids: FoodBev SETA reserves the right not to proceed with the award of the proposal.

13.4 **Schedule 2:**

- 13.4.1 Valid tax clearance certificate
- 13.4.2 Certified copies of the bidders CIPC / or company registration documents listing all members with percentages, in case of a CC. Or the latest certified copies of all share certificates in the case of a company.
- 13.4.3 Originally certified copy of the company's professional accreditation (not a certified copy) if applicable.
- 13.4.4 Certified ID copies of all directors.
- 13.4.5 A certified copy of the B-BBEE certificate (or an original affidavit signed by a Commissioner of Oaths regarding the B-BBEE status)
- 13.4.6 Submission of proof of the bidder's registration on the CSD (Full report)
- 13.4.7 Pricing schedule (Excel and PDF).
- 13.4.8 All tender submissions must include standard bidding documents (SBD documents) duly completed and signed.

Note: If a Consortium, Joint Venture or Subcontractor, the documents listed above must be submitted for each Consortium/ JV member or subcontractor. A consolidated B-BBEE certificate is required for Joint Venture bidders.

14. **AUTHORISATION**

*The **BAC** committee hereby confirms that the information included in this bid document is agreed upon by all members, compliant, accurate and complete.*

Recommended by the BAC Chairperson: Mr. Tshenolo Lefutswe

Signature: _____ Date: _____

Approved by the CEO: Ms Nokuthula Selamolela

Signature: _____ Date: _____

15. ANNEXURES

- i. ANNEXURE A: General Conditions of Contract (GCC)
- ii. ANNEXURE B: Compliance Documents and Conditions to Tender
- iii. ANNEXURE C: SBD Forms