



SOUTH AFRICAN AIRWAYS

GSM026/26 - Evaluation CRITERIA - FOR THE REQUEST FOR PROPOSAL (RFP) FOR THE APPOINTMENT OF A PANEL OF A MAXIMUM OF THREE SERVICE PROVIDERS TO PROVIDE INTERNAL AUDIT ASSURANCE, ADVISORY, AND RELATED SERVICES TO THE SOUTH AFRICAN AIRWAYS (SAA) GROUP FOR A PERIOD OF THREE (3) YEARS.



1. Draft Evaluation criteria

The criteria and weights are as follows:

Phase 1 – Mandatory Criteria

No.	Description	Bidder To Indicate Compliance (Yes / No)
1.	Bidders' experience The bidder must have been continuously providing Internal Audit and/or related assurance services for a minimum of five (5) years as at the closing date of the bid. Evidence required: • CIPC Registration Documents (to verify years in operation); and • Company Profile; and • Proof of Internal Audit engagements undertaken over the five-year period.	
2.	Quality performance The firm must provide proof of registration and qualifications and quality assessment report(s) undertaken on the entity by a regulatory body in the last 5 years, and the assessment results must indicate a score of Generally Conforms (GC). Evidence required:	

No.	Description	Bidder To Indicate Compliance (Yes / No)
	External Quality Assessment report	
3.	Independence declaration The Firm must be independent from SAA and its Directors at the time of closing of the bid. The firm must provide the statement of declaration of Independence as part of the evaluation. Evidence required: Signed affidavit	
4.	Eligibility of appointment The bidder must not be blacklisted to do work for Government by the National Treasury of South Africa or the Auditor General of South Africa. Evidence required: Signed affidavit	
5.	Qualifications, membership and certification The Quality Control Director and Engagement Director must be registered members of the Institute of Internal Auditors and/or the South African Institute of Chartered Accountants and must be a Certified CIA and/or Qualified CA(SA). Evidence required: ○ CIA and/or CA(SA) certifications. ○ Degrees and professional qualifications. ○ Active Membership of IIA and/or SAICA	

Only bidders meeting all mandatory requirements proceed to Functional Evaluation.

SAA reserves the right to verify the authenticity of the declaration on the above.

Phase 2 – Functional Criteria

The following criteria will be used to evaluate proposals that are submitted by bidders:

No.	Criteria	Requirements	Points
1.	Leadership Structure and Delivery Capacity	The Bidder must demonstrate adequate leadership oversight, specialist coverage and skilled resource capacity to effectively deliver the full Internal Audit mandate across the SAA Group. Requirements: Evidence/ Supporting documents to be submitted by the bidder: a. Proposed engagement organogram reflecting available resources by level (2 points) • Engagement Directors / Partners • Quality Director independent from the engagement team • Associate Directors / Senior Managers • Managers • Senior Consultants • Consultants. • Specialists such as IT Audit, Cyber Security, Data Analytics, procurement, Risk Management, Engineering and Other relevant specialist disciplines. <i>Note: The above should be accompanied by the CV</i> Scoring methodology: ▪ Engagement organogram submitted with all resources by level with CVs (2 points) ▪ Engagement organogram submitted, however not all proposed resources are reflected by level/role and/or CVs have not been provided for all/some proposed resources. (1 point) ▪ Engagement organogram not submitted (0 points)	10

No.	Criteria	Requirements	Points
		Requirements: b. Comprehensive governance structure which demonstrates the following (2 points): • Roles and responsibilities matrix for the engagement teams at all levels. • Clear reporting lines between Directors, Managers, and engagement staff. • Defined governance forums, review processes, escalation protocols, and approval responsibilities. • Leadership oversight throughout planning, execution, reporting, and quality review in terms of percentages. • Percentage allocation of key leadership resources to the SAA account. • Sufficient management availability to attend EXCO, ARC, and Board-related engagements when required. Scoring methodology: ▪ All six requirements demonstrated on the document (2 points) ▪ Five of the six requirements demonstrated on the document (1 point) ▪ One to four requirements demonstrated on the document (0.5 points) ▪ Non submission of the document/ document submitted with no demonstration requirements (0 points) Requirements: c. Delivery Capacity and Resource Availability (5 points). The bidder must demonstrate sufficient dedicated resources and available audit hours per financial year to support the SAA Group Internal Audit Plan and deliver multiple engagements concurrently. ○ Resource Deployment and Delivery Plan/Model which: (5 points) • Demonstrate how the bidder will simultaneously support SAA Group	

No.	Criteria	Requirements	Points
		- Shows allocation of resources across multiple engagements across the SAA Group. - Shows the estimated total available Internal Audit hours that can be allocated to the SAA account per year. - Demonstrate how resources will be deployed for: - Assurance engagements - Advisory engagements - High-Value High-Risk Procurement reviews - Combined Assurance activities - Audit Committee and governance reporting requirements. Scoring methodology: - All four requirements demonstrated in the document (5 points) - Three of the four requirements demonstrated on the document (3 points) - Two requirements demonstrated on the document (2 points) - One requirement demonstrated on the document (1 point) - Non submission of the document/ document submitted with no demonstration requirements (0 points) Requirements: d. Succession and Backup Resource Plan which demonstrates the following: (1 point) - Named backup resources for key engagement personnel; - Formal succession arrangements for critical roles; - Resource replacement process and turnaround time for the replaced resources. - Business continuity arrangements/measures to ensure uninterrupted service delivery in the event of staff unavailability. Scoring methodology:	

No.	Criteria	Requirements	Points
		- Succession and backup resource plan submitted demonstrating the four requirements (1 point) - No succession and backup resource plan submitted/succession and backup resource plan submitted with one or more requirements not demonstrated (0 points)	
2.	Qualifications and Professional Competence of Proposed Team	The bidder must demonstrate that the proposed team possesses the appropriate professional qualifications, certifications, professional memberships, specialist expertise and technical competencies relevant to the provision of internal audit, risk management, governance, information technology audit, data analytics, cybersecurity, forensics auditing and related assurance services. Requirements: Evidence/ Supporting documents to be submitted by the bidder for the proposed team: <i>Note: Proposed team such as Engagement and Quality Assurance Director/Partner, Senior Manager, Manager, Audit Supervisors/team leaders, Specialist resources and Audit Seniors/Auditors.</i> 2.1. Certified copies of relevant academic qualifications such as bachelor's degree, Honours degree, master's degree or equivalent. (1 point) Scoring methodology: - Academic qualifications submitted for all proposed team (1 point) - Academic qualifications submitted for 50% of the proposed team (0.5 points) - Academic qualification not submitted/or submitted for less than 50% of the proposed team (0 points)	5

No.	Criteria	Requirements	Points
		Requirements: 2.2 Certified copies of relevant professional certificates/designations such as CIA, CA(SA), CISA, CRMA, CISSO, Data analytics or equivalent. (2 points) Scoring methodology: ▪ Five or more professional certifications/designations submitted across the proposed team (2 points) ▪ Two to four professional certifications/designations submitted across the proposed team (1 point) ▪ No certifications/designations submitted or one certificate/designation submitted across the proposed team (0 points) Requirements: 2.3 Proof of active membership with the relevant professional bodies such as IIASA, SAICA, ISACA, IRMSA etc. (2 points) Scoring methodology: ▪ Active membership evidence submitted for five or more proposed team members (2 points) ▪ Active membership evidence submitted for two to four proposed team members (1 point) ▪ No active membership evidence submitted, or active membership evidence submitted for one team member (0 points)	
3.	Peak Season Resource Strategy	The bidder must demonstrate the ability to provide sufficient capacity during peak audit periods and resource-intensive delivery cycles.	5

No.	Criteria	Requirements	Points
		Requirements: Evidence/ Supporting documents to be submitted by the bidder: a. Peak season resource plan/strategy which: (5 points) • Demonstrate the allocation and management of resources during peak periods including resource capacity planning and workload • Reflects additional internal resources, subcontractors or standby personnel that can be deployed during peak demand periods. • Demonstrate formal procedures of how key personnel will be replaced within a defined timeframe in the event of resignation, illness, leave or unavailability. • Reflects specialist resource availability during the peak periods. • Demonstrating the ability to continue engagements during disruptions. Scoring methodology: ▪ All five requirements demonstrated on the document (5 points) ▪ Four of the five requirements demonstrated on the document (4 points) ▪ Three requirements demonstrated on the document (3 points) ▪ Two requirements demonstrated on the document (2 points) ▪ One requirement demonstrated on the document (1 point) ▪ Non submission of the document/ document submitted with no demonstration requirements (0 points)	
4.	Service Accessibility and Resource Mobilisation	The bidder must demonstrate its ability to provide services across all SAA operational locations through on-site delivery approach. The bidder must indicate resource deployment arrangements, turnaround times, response times for urgent assignments, and its capability to attend SAA locations when required. (5 points) Refer to the scope of work for location list.	5

No.	Criteria	Requirements	Points
		Requirements: Evidence/ Supporting documents to be submitted by the bidder and scoring: - Service delivery model which documents the approach of how the bidder will support SAA, SAAT and AirChefs across all operational locations. (2 points) - Resource deployment plan which demonstrates service delivery capability, availability of resources for on-site engagements when required, response times for urgent assignments and arrangements for servicing domestic and international locations without service delivery interruptions. (3 points). Scoring methodology - Both requirements submitted. (5 points) - One requirement submitted. (3 points) - Requirements partially submitted (i.e either of the plan submitted with no demonstrations or partial demonstrations). (1 point) - No submission. (0 points)	

No.	Criteria	Requirements	Points
5.	Access to International Best Practice and Specialist Expertise	The bidder must demonstrate its ability to access current international Internal Audit leading practices, specialist expertise and technical thought leadership. Requirements: Evidence/Supporting documents to be submitted by the bidder and scoring: - Internal audit methodologies and technical frameworks aligned to the International Professional Practices Framework (IPPF). (1 point) - Access to specialist expertise in relevant areas such as IT Audit, Cybersecurity, Data Analytics, Fraud and Forensic Investigations, ESG, Regulatory Compliance, and Risk Management. (1 point) - Technical publications, research, guidance papers, alerts, newsletters, or knowledge-sharing resources issued within the last 24 months. (1 point) - Training and professional development initiatives are available to engagement team members. (1 point) - Processes for incorporating emerging risks and leading practices into audit engagements. (1 point) Scoring methodology - Five requirements demonstrated. (5 points) - Four requirements. (4 points) - Three requirements. (3 points) - Two requirements. (2 points) - One requirement. (1 point) - None. (0 points)	5
Sub-total for Capacity, Capability and Expertise			30
6.	Relevant Industry and Public sector internal audit experience	The bidder must demonstrate successful delivery of Internal Audit services within aviation and/or other complex highly regulated environments including SOEs and PFMA-regulated organisations during the last five (5) years.	20

No.	Criteria	Requirements	Points
		Requirements: Evidence/Supporting documents to be submitted by the bidder and scoring: ▪ Five (5) or more engagements of similar scope and complexity, including at least three (3) engagements in SOEs, PFMA-regulated entities, aviation, or other highly regulated environments, supported by three (3) satisfactory reference letters (10 points) ▪ Four (4) such engagements supported by three (3) satisfactory reference letters (8 points) ▪ Three (3) such engagements supported by two (2) satisfactory reference letters (6 points) ▪ Two (2) such engagements supported by one (1) satisfactory reference letter (4 points) ▪ One (1) such engagement supported by one (1) satisfactory reference letter (2 points) ▪ No relevant evidence submitted (0 points) Note: The reference letters must be on client letterhead, and reflect the following: • Client name and industry sector. • Description of scope and complexity. • Duration of engagement. • Internal Audit services rendered. • Experience relating to PFMA • Corresponding reference letter confirming satisfactory performance. • Contact details of the reference provider. The bidder provides a summary schedule reflecting personnel name, designation, years of internal audit experience and area of expertise together with detailed CVs for each personnel: ○ 10 points to be allocated for the following all supported by CVs: ▪ Minimum of 4 directors with 12 to 15 years' experience ▪ Minimum of 8 Associate Directors/Senior Managers with 8 to 12 years' experience; ▪ Minimum of 10 Managers with 6 to 8 years' experience; ▪ minimum of 15 Senior Consultants with 2 to 6 years' experience; ▪ minimum of 25 Consultants with 2 to 4 years' experience)	

No.	Criteria	Requirements	Points
		○ 8 points to be allocated for the following all supported by CVs: ▪ minimum of 3 directors with 12 to 15 years' experience; ▪ minimum of 6 Associate Directors/Senior Managers with 8 to 12 years' experience; ▪ minimum of 8 managers with 6 to 8 years' experience; ▪ minimum of 12 Senior Consultants with 2 to 6 years' experience; ▪ minimum of 20 Consultants with 2 to 4 years' experience) ○ 6 points to be allocated for the following all supported by CVs: ▪ minimum of 2 directors with 12 to 15 years' experience; ▪ minimum of 4 Associate Directors/Senior Managers with 5 to 12 years' experience; ▪ minimum of 6 managers with 6 to 8 years' experience; ▪ minimum of 10 Senior Consultants with 2 to 6 years' experience; ▪ minimum of 15 Consultants with 2 to 4 years' experience ○ 2 points to be allocated for the following all supported by CVs: ▪ less than 2 directors with 12 to 15 years' experience; ▪ less than 4 Associate Directors/Senior Managers with 5 to 12 years' experience; ▪ less than 6 managers with 6 to 8 years' experience; ▪ less than 10 Senior Consultants with 2 to 6 years' experience; ▪ less than 15 Consultants with 2 to 4 years' experience ○ No points to be allocated for non-submission of CVs.	
Sub-total Relevant Experience and References			20
7.	Quality Risk Management and Business Continuity Framework	The bidder must demonstrate the effectiveness of the firm's quality management, risk management and business continuity arrangements to support consistent delivery of internal audit services. Requirements: Evidence/Supporting documents to be submitted by the bidder: a. Quality Management Framework or Quality Assurance Policy b. Risk Management Framework or Risk Management Policy	5

No.	Criteria	Requirements	Points
		c. Business Continuity Plan (BCP) d. Evidence of governance oversight and maintenance e. Evidence of periodic testing and review of the above frameworks and BCP Scoring methodology - Quality Management Framework, Risk Management Framework, Business Continuity Plan, evidence of governance oversight, and evidence of review/testing within the last 24 months submitted. (5 points) - Any four (4) of the five required evidence items submitted. (4 points) - Any three (3) of the five required evidence items submitted. (3 points) - Any two (2) of the five required evidence items submitted. (2 points) - Any one (1) of the five required evidence items submitted. (1 point) - No evidence submitted. (0 points)	
Sub-total Quality Risk Management and BCM			5
8.	Internal Audit Methodology and Service Delivery Approach	The bidder must demonstrate a comprehensive Internal Audit methodology and service delivery approach applicable to the execution of assurance, advisory, proactive assurance and specialised audit engagements across a range of audit disciplines. Requirements: Evidence/Supporting documents to be submitted by the bidder: 8.1 Internal Audit Methodology which includes: (15 points) - Risk-based audit planning. - Audit testing procedures. - Reporting methodology including issue rating and recommendation processes. - Approach to assurance, advisory and proactive assurance engagements. - Real-time procurement review procedures. - Coverage of the procurement lifecycle. Scoring methodology	20

No.	Criteria	Requirements	Points
		- Internal Audit methodology submitted and demonstrated all the above requirements as indicated under 8.1. (15 points) - Methodology demonstrates at least four of the above requirements. (10 points) - Methodology demonstrates at least three of the above requirements. (5 points) - Methodology demonstrates two of the above requirements. (3 points) - Methodology demonstrates one of the above requirements. (1 point) - Methodology not submitted/No relevant evidence submitted. (0 points) Requirements: 8.2 High Value High-Risk (HVHR) Procurement Methodology across the procurement cycle which includes: (5 points) - Bid Specification. - Bid Evaluation. - Bid Adjudication. - Contract Award. - Contract Management and Contract Variation. - Real-time or proactive assurance reviews - Identification and escalation of procurement risks, irregular expenditure, conflicts of interest, and non-compliance. Scoring methodology - Methodology addresses all seven requirements and demonstrates a structured approach to conducting real-time HVHR procurement reviews throughout the procurement lifecycle. (5 points) - Methodology addresses six requirements, including real-time/proactive assurance reviews. (4 points) - Methodology addresses four to five requirements. (3 points) - Methodology addresses two to three requirements. (2 points) - Methodology addresses one requirement only. (1 point) - Methodology not submitted/No relevant methodology submitted. (0 points)	

No.	Criteria	Requirements	Points
9.	Quality Assurance Improvement Programme (QAIP)	The bidder must demonstrate the firm's Quality Assurance and Improvement Programme and commitment to continuous improvement which is aligned to Global Internal Audit Standards. Requirements: Evidence/Supporting documents to be submitted by the bidder: The bidder must provide: • QAIP Framework or Policy. • Internal Quality Review Processes and Procedures. • Continuous Improvement Programme or Initiatives. • Quality Monitoring and Reporting Activities. • Evidence of implementation within the last 24 months (e.g., quality review reports, improvement plans, monitoring reports, lessons learnt registers, quality dashboards, etc.) Scoring methodology ▪ All five requirements submitted, including evidence of implementation within the last 24 months. (5 points) ▪ Four of the five requirements submitted, including evidence of implementation. (4 points) ▪ Three of the five requirements submitted. (3 points) ▪ Two of the five requirements submitted. (2 points) ▪ One of the five requirements submitted. (1 point) ▪ No relevant evidence submitted. (0 points)	5
10.	Engagement-Level Quality Assurance Process	The bidder must demonstrate the quality assurance processes that will be applied throughout the audit lifecycle to ensure timely and high-quality deliverables. Requirements: The bidder to provide: • Planning review procedures • Fieldwork review procedures	10

No.	Criteria	Requirements	Points
		• Reporting review procedures • Supervision and sign-off protocols • Escalation procedures • Audit File closure and quality control processes • TeamMate quality review control • Roles and responsibilities for quality reviews. • Quality review checkpoints throughout the audit lifecycle. Scoring methodology ▪ Planning review procedures provided with evidence i.e audit methodology manual, engagement planning checklist, planning review template, planning sign-off workflow (1 point) ▪ Fieldwork review procedures provided with evidence i.e. working paper review procedure, review notes process, audit execution guide, quality review checklist (1 point) ▪ Reporting review procedures provided i.e. draft report review process, report clearance procedure, report quality checklist, report approval workflow (1 point) ▪ Supervision and sign-off protocols provided with evidence i.e. audit methodology showing reviewer levels, engagement supervision matrix, sign-off workflow, RACI matrix (1 point) ▪ Escalation procedures provided with evidence i.e. escalation policy, issue escalation workflow, protocol for unresolved findings and quality issues (1 point) ▪ Audit file closure and quality control processes provided with evidence i.e. audit file closure checklist, engagement completion checklist, file archiving procedure, quality control review process (2 point) ▪ TeamMate quality review controls provided with evidence i.e. TeamMate workflow screenshots, TeamMate review configuration, quality control settings, sample review trail from TeamMate (1 point) ▪ Defined quality review process including roles and responsibilities provided with evidence i.e. organization chart, quality review matrix, methodology documenting reviewer responsibilities (1 point)	

No.	Criteria	Requirements	Points
		Audit lifecycle quality checkpoints provided with evidence i.e. methodology showing quality gates during planning, fieldwork, reporting and closure stages (1 point)	
11.	Technology, Data Analytics and Continuous Auditing Capability	The bidder must demonstrate the use of technology and analytics to enhance assurance coverage, efficiency and audit insights. Requirements: The bidder to provide: - Audit technology tools utilized - Data analytics capabilities - Continuous auditing functionality - TeamMate capability and experience - Examples of previous implementation and value delivered - Screenshots or solution overviews where applicable Scoring methodology - List of audit technology tools utilized provided (1 point) - Evidence of data analytics capability submitted such as: (2 points) - Analytical tools used such as ACL, IDEA, Power BI, Tableau, SQL, Python, CaseWare Analytics, Alteryx, TeamMate Analytics or equivalent. (0.5 points) - Analytics methodology describing the use of analytics during engagements (0.5 points) - Examples of analytics performed at previous audits (0.5 points) - Suitable qualified analytics resources (0.5 points) - Continuous auditing functionality demonstrated through: (2 points) - Continuous auditing methodology documented. (0.5 points) - Automated monitoring, exception reporting, or control-testing routines (0.5 points) - Continuous auditing tools, dashboards, or alerts (0.5 points) - Evidence of previous client implementation or use case submitted. (0.5 points)	10

No.	Criteria	Requirements	Points
		- TeamMate capabilities and experience demonstrated through: (5 points) - TeamMate user certifications or training records (if available). (0.5 points) - TeamMate workflow screenshots or system extracts (redacted where necessary). (0.5 points) - Methodology demonstrating integration of TeamMate into the audit lifecycle. (2 points) - Details of proposed team members with TeamMate experience in previous engagements i.e CVs (2 points)	
Sub-total for Audit Methodology, QA and Technology			45
Grand total for Functionality Criteria			100

1. Final Weighting

The functional evaluation criteria have been designed to assess the bidder's ability, experience, capacity, methodology, quality management practices, and technical capability to successfully deliver the Internal Audit mandate. Bidders will be evaluated against the criteria outlined above based on the quality and relevance of supporting evidence provided. Scores awarded for each criterion will be applied to the respective weighting to determine the bidder's overall functional evaluation score. Only bidders achieving the minimum qualifying threshold will be considered for the next stage of the procurement process. Below are the weights assigned:

Sub-Category	Maximum Points
Capacity, Capability and Expertise	30
Relevant Experience and References	20
Quality Risk Management and BCM	5
Audit Methodology, QA and Technology	45
Total	100

- Bidders must achieve an overall functionality score of 75 points to qualify.

Minimum Qualifying Threshold

To be considered for the next stage of the evaluation process i.e. price and BBBEE specific goals, bidders must achieve:

- An overall functionality score of at least 75 points out of 100.

Appointment to the Panel

- Upon completion of the evaluation process, bidders will be ranked according to their functionality scores. Subject to satisfactory due diligence, the three highest-ranked responsive and compliant bidders will be recommended for appointment to the Internal Audit panel.
- Where two or more bidders obtain the same functionality score, the bidder achieving the higher score under the Price and BBBEE Specific Goals evaluation will be ranked higher. Should a tie still remain, the bidder offering the lower price/rate will be ranked higher. The allocation of work amongst the appointed panel members will be on a rotational basis.

Pricing and Preference Point System

Purpose of the Preference Point Evaluation

In accordance with the applicable preferential procurement requirements, all bidders who meet the mandatory requirements and achieve the minimum functionality threshold will be evaluated on Price (80) and Specific Goals (20). The purpose of this evaluation is to determine the preference point score of qualifying bidders and ensure compliance with the prescribed procurement framework. However, as this procurement seeks to establish a panel of service providers based primarily on demonstrated capability, capacity, experience and specialist expertise, appointment to the panel will be based on functionality scoring, evaluation will still include price and specific goals even thou they are not the primary determining factor.

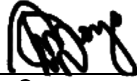
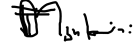
The 80/20 preference points system will be applicable in this tender process because the estimated budget for the period of three years is R50 million.

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Price	80
Specific Goals	20
• BBEEE Level (1 or 2) = 10 • A company ("bidder") that is 51% or more black owned = 5; and • A bidder who is 51% & more black youth owned = 5	
Total	100 Points

Bidders should be aware that preference points for BBEEE for over boarder Suppliers will be allocated as 0.

2. CFST Members

Name & Surname	Capacity/role on CFST	Department	Signature
Thabani Moyo	Subject Expert	Internal Audit	
Thembi Msukwini	Subject Expert	Internal Audit	
Sonja Kruger	Subject Expert	Finance	
Simon Segwabe	Subject Expert	Quality, Safety and Risk	
Tracy Velbroek	Procurement Specialist	GSM	TB Velbroek
Onkarabetse Leburu	Procurement Intern	GSM	