

## 1. Introduction

**Background:** IPA is a research and policy Non-Governmental Organization (NGO) that discovers and promotes effective solutions to global poverty problems. IPA designs, rigorously evaluates and refines these solutions and their applications together with researchers and local decision makers, ensuring evidence is used to improve the lives of the world’s poor. Since being founded in 2002, IPA has worked with over 400 leading academics to conduct over 500 evaluations in 51 countries.

IPA Rwanda was established in 2013 and has multiple active projects spanning Education, Agriculture, Finance, and Health. IPA Rwanda predominantly implements randomized evaluations in collaboration with the academics, the Government of Rwanda and other development NGOs to evaluate the impact of new development concepts to help inform future government policy and development projects. IPA Rwanda has restricted grant income of approximately 1.2- 1.4m USD per year.

### Scope of work:

IPA Rwanda is looking to engage an accounting and auditing firm to conduct an audit on annual accounts and issue an audit opinion on those statements to comply with the Rwanda Revenue Authority requirements, specifically Law N° 016/2018 OF 13/04/2018.

## 2. Synopsis of the Request for Quotation

IPA Rwanda invites qualified firms to submit quotations for provision of Audit for IPA Annual accounts, as follows:

1. RFQ No.	<b>RFQ No. 008/18/11/2022/AUD</b>
2. Issue Date	December 07, 2022
3. Title	Provision of Audit for IPA Annual accounts
4. Issuing Office	Innovations for Poverty Action (IPA), Rwanda Plot 1123, KK23/KK387, Kicukiro ( <a href="#">IPA Rwanda office map</a> ), Phone: +250 785647967 <a href="http://www.poverty-action.org">www.poverty-action.org</a>
5. Deadline for Receipt of Questions	December 15, 2022

6. Point of Contact for Questions	<a href="mailto:iparwandaprourement@poverty-action.org">iparwandaprourement@poverty-action.org</a>
7. Deadline for Receipt of Quotes.	December 18, 2022, at 5PM
8. Submission Address	<a href="mailto:RWA_proposals@poverty-action.org">RWA_proposals@poverty-action.org</a>
9. Anticipated Award Type	<p><b>A firm-fixed-price</b> contract, IPA will pay an agreed fixed price for the engagement per engagement completed.</p> <p>Issuance of this RFQ in no way obligates IPA to award a subcontract or purchase order and Bidders will not be reimbursed for any costs associated with the preparation of their quote.</p>
10. Basis for Award	<p>An award will be made to the responsible bidder whose bid is responsive to the terms of the RFQ and is most advantageous to IPA considering price or/and other factors included in the RFQ. To be considered for award, bidders must meet the requirements identified in Section 4, "Determination of Responsibility". No discussions or negotiations are permitted with bidders, and therefore bidders shall submit their best and final price.</p>

### 3. Request for Quotation

<p>1. General Instructions to Bidders</p>	<ul style="list-style-type: none"> <li>• Quotes must be received by TBD no later than 5PM Late offers will be rejected except under extraordinary circumstances at IPA’s discretion.</li> <li>• Bidders shall submit quotes electronically via <a href="mailto:RWA_proposals@poverty-action.org">RWA_proposals@poverty-action.org</a></li> <li>• Bidders shall sign and date their quotation.</li> <li>• Bidders shall complete basing on the sample provided on attachment 1.</li> <li>• Value Added Tax (VAT) shall be included in the proposed price.</li> </ul>
<p>2. Question Regarding the RFQ</p>	<p>Each Bidder is responsible for reading very carefully and understanding fully the terms and conditions of this RFQ. All communications regarding this solicitation are to be made solely through the Issuing Office and must be submitted in writing to the Issuing Office no later than the date specified above. All questions received will be compiled and answered in writing and distributed to all interested Bidders.</p>
<p>3. Technical Specifications and requirements for Technical Acceptability</p>	<p>The list of services required is provided in Attachment Price Schedule. Final delivery is required by no later than two months from the date of signing contract.</p>
<p>4. Deliverables and timeline</p>	<ol style="list-style-type: none"> <li>1. Audit statement on the annual accounts as per Rwanda Revenue Authority requirements <ul style="list-style-type: none"> <li>➤ Due to Rwanda Revenue Authority on 31<sup>st</sup> March 2023 covering Financial year 2022 starting January 1<sup>st</sup>, 2022, to December 31<sup>st</sup>, 2022</li> </ul> </li> </ol>

### THE SCOPE OF WORK

2. The Management letter to IPA Rwanda Management advising on the specific areas highlighted below and any other that might arise in the course of the audit.
- **Internal Controls.** Test and review IPA Rwanda accounting process and internal controls and provide an opinion as to their adequacy and effectiveness.
  - **Payroll Processing.** Review IPA Rwanda Payroll processes in relation to HCN, TCN, EXPATs, casuals and or Independent Contractors.
    - Determine if IPA Rwanda is processing payroll correctly,
    - remitting accurate Payroll liabilities to the various entities as required by various regulations.
    - Has adequate controls in place to prevent payroll fraud.
  - **Tax Compliance.** General review of tax compliance position of IPA Rwanda in relation to various applicable tax regimes like VAT, Withholding Tax, Income Tax, etc.
  - **Recordkeeping.** Determine if IPA Rwanda is maintaining complete accounting records that adequately document each transaction and are maintained in an organized manner that ensures accurate retention and quick retrieval.
  - **Status of Corrective Actions.** Determine the status of corrective actions related to outstanding recommendations made in prior audits.
  - **Governance.** Review institutional registration with relevant agencies,
    - confirm status is up to date to include filling of relevant returns
    - review composition and status of Local BOD (where required)

<p>5. Determination of Responsibility</p>	<p>IPA will not enter into any type of agreement with a vendor prior to ensuring the service provider responsibility fulfilling the below requirements. When assessing a vendor's</p>
	<p>responsibility, the following factors are taken into consideration:</p> <p><b>Requirements:</b></p> <ol style="list-style-type: none"> <li>1. Quotations for the engagement must be addressed to the Country Director and emailed to <a href="mailto:RWA_proposals@poverty-action.org">RWA_proposals@poverty-action.org</a> no later than TBD, at 5 PM local time Late submissions will not be considered.</li> <li>2. Firms must submit a fixed gross price for the Scope of Work and Deliverables in Rwandan Francs only valid for Ninety (90) days from end of the quotation period</li> <li>3. Firms must submit a competency statement to demonstrate their ability to complete the work, similar past engagements and a minimum of three (3) references.</li> <li>4. Firms must include full administrative details of their company including:             <ol style="list-style-type: none"> <li>a. Full address of the company indicating Country, Province, District, Sector, Cell, Village, Street number, E-mail, Telephone, Post office box and Bank account details</li> <li>b. Company profile</li> <li>c. Copy of Trade License</li> <li>d. Original or certified copy of affidavit of no debt by RRA still valid</li> <li>e. Original or certified copy of affidavit of no debt by the Rwanda Social Security Board still valid</li> </ol> </li> </ol>

	<ul style="list-style-type: none"> <li>f. Copy of VAT registration certificate</li> <li>g. Proof that RRA accept audit opinions from the firm</li> <li>h. Membership certificate with ICPAR</li> <li>i. Past performance (3) certificate from government institutions or other known institution (preferably international NGO)</li> </ul> <p>5. All quotations must be submitted in English</p> <p>6. Shortlisted firms may be called to present their proposals</p> <p>7. Provide copies of the required business licenses to operate in the host country.</p> <p>8. Ability to comply with required or proposed delivery or performance schedules.</p>
6. Compliance with Terms and Conditions	<p>Bidder shall be aware of the general terms and conditions for an award resulting from this RFQ. The selected Bidder shall comply with all Representations and Certifications of Compliance listed in <a href="#">Attachment 2: Terms and Conditions</a>.</p>
7. Procurement Ethics	<p>By submitting an RFQ, Bidders certify that they have not/will not attempt to bribe or make any payments to IPA employees in return for preference, nor have any payments with Terrorists, or groups supporting Terrorists, been attempted. Any such practice constitutes an unethical, illegal, and corrupt practice and either the Bidders or the IPA staff may report violations to the Toll-Free Ethics and Compliance Anonymous Hotline at +1 844 837 5445</p>

### 1.1 Attachment 1: Price schedule template

No	Activity	Quantity	Unity price	Total price without VAT	Total price with VAT
<b>GRAND TOTAL IN (Rwandan Francs)</b>					

**Delivery Schedule:**

### 1.2 Attachment 2: Terms and Conditions

1. The Request for Quotes is not and shall not be considered an offer by IPA.
2. All responses must be received on or before the date and time indicated on the RFQ. All late responses will be rejected.
3. All unresponsive quotes will be rejected.
4. All quotes will be considered binding offers. Prices quoted must be valid for entire period provided by respondent.

5. All procurement will be subject to IPA contractual terms and conditions and contingent on the availability of donor funding.
6. IPA reserves the right to accept or reject any quotation or cancel the procurement process at any time, without assigning any reason, and shall have no liability to any vendors submitting quotations for such rejection or cancellation of the procurement.
7. IPA reserves the right to accept all or part of the quotation when awarding the purchase order/contract.
8. All information provided by IPA in this RFQ is offered in good faith. Individual items are subject to change at any time and all bidders will be provided with notification of any changes. IPA is not responsible or liable for any use of the information submitted by bidders or for any claims asserted therefrom.
9. IPA reserves the right to require any bidder to enter into a non-disclosure agreement.
10. The bidders are solely obligated to pay for all costs, of any kind whatsoever, which may be incurred by bidder or any third parties, in connection with the Response.
11. All Responses and supporting documentation shall become the property of IPA, subject to claims of confidentiality in respect of the Response and supporting documentation, which have been clearly marked confidential by the bidder.
12. Willing to sign Terrorist Financing Screening Consent Form

**IPA Rwanda**