



Professional Accountancy Organisation (PAO) Development Programme

Request for Proposals from Translators

Service	Translation of parts of the 2022 Handbook of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) and published by the International Federation of Accountants (IFAC) from English to French
Client	Pan African Federation of Accountants (PAFA)
Country	South Africa
Programme	PAFA PAO Development Programme
Call Issue Date	26 June 2023
Call Close Date	17 July 2023
Service Commencement Date	7 August 2023
Service Completion Date	2 October 2023
Proposal Form	English
Inquiries	development@pafa.org.za

Letter of Invitation

Midrand, South Africa, 26 June 2023

Professional Accountancy Organisation (PAO) Development Programme

ONECCA-BF Development Project

Dear Translators –

The International Federation of Accountants (IFAC), Gavi – The Vaccine Alliance, and The Global Fund have selected Ordre National des Experts Comptables et des Comptables Agréés du Burkina Faso (ONECCA-BF) *inter alia* to strengthen accountancy capacity in the health sector in Burkina Faso under the [IFAC, GAVI – The Vaccine Alliance, The Global Fund](#), and [USAID](#) Memorandum of Understanding. As representative of the accountancy profession in Africa, IFAC has engaged the Pan African Federation of Accountants (PAFA) to manage the implementation of the project during 2023 – 2024.

The ONECCA-BF Development Project (the Project) has several components, including the **translation of the 2022 IESBA Handbook of the International Code of Ethics for Professional Accountants from English to French**. Parts of the Handbook have already been translated by CPA Canada. This project component is limited to the parts not yet translated.

PAFA is inviting Proposals from Translators familiar with the translation of standards and other publications relevant to the accountancy profession to render the service as set forth in the attached Terms of Reference (ToR).

Translators should carefully review the Request for Proposals (RFP) and ToR before deciding whether to submit a Proposal. A Proposal should be submitted only if the Translators can perform the service if selected.

The Request for Proposals includes the following:

- Letter of Invitation
- Information About
 - PAFA
 - The PAO Development Programme
 - The Project
- General Instructions to Translators
- Information to be Submitted by Translators
- Terms of Reference

Information About

PAFA

The Pan African Federation of Accountants (PAFA) is recognised by the International Federation of Accountants (IFAC) as the representative organisation of the accountancy profession in Africa. PAFA's membership is comprised of 56 national professional accountancy organisations (PAOs) in 45 countries in Africa and five international affiliates.

PAFA's vision is sustainable value creation to benefit the citizens of Africa. This is achieved through strengthening the influence and capacity of the accountancy profession to enhance trade, the quality of services and trust in institutions.

[PAFA's strategic objectives](#) and their economic and societal benefits are linked to the Seven Aspirations of the African Union Agenda 2063 and the United Nations Sustainable Development Goals (SDGs). PAFA's donor-funded PAO Development Programme is built on SDG 16 – Strong Institutions and SDG 17 – Partnerships.

PAFA is determined to play a key role in the development and sustainability of the African continent, founded on the ideals of honesty, integrity, and good governance, and in its renaissance as exemplified in the African Union.

The PAO Development Programme

When PAOs function effectively they deliver and support quality accountancy professionals who further the quality of governance, financial management, reporting, and auditing, which in turn promotes growth and development in the public and private sectors, enhances transparency and accountability in the use of public resources, improves the design and delivery of vital public services, enhances the effectiveness of development assistance, and attracts foreign direct investment. Nevertheless, many jurisdictions in Africa do not have PAOs or have PAOs that are not yet sustainable, relevant, or credible.

The PAO Development Programme is aimed at establishing new or strengthening existing PAOs in every country. PAO development under the Programme is focused on three key pillars: Sustainability | Relevance | Credibility.

- *Sustainability* is achieved through the PAO's recognition in its jurisdiction; strong governance, effective management infrastructure, sufficient human resources; financial viability; and sufficient professional and intellectual capacity to serve the public interest.
- *Relevance* is a measure of the PAO's responsiveness to the needs, expectations, and interests of its members, students, government, and other key stakeholders by being a trusted advisor to business, government, and society at large and supporting members to render quality services in the public interest.
- A PAO earns *credibility* and public trust when it supports high-quality professional development and a recognised professional qualification; ethics and values; standards for reporting, assurance, and quality management; and effective processes for quality management and investigation and discipline.

The PAO Development Programme also includes a PAO Partnership (Twinning) Programme aimed at enhancing the sustainability of PAFA's PAO development efforts through the establishment of longer-term PAO-to-PAO relations and support.

Many development partners and donor agencies recognise the important role of PAOs in strong and sustainability organisations, markets, and economies, and therefore fund projects to build the capacity of PAOs and their members – see [MOSAIC](#). As representative of the accountancy profession in Africa, PAFA is an ideal partner for such projects delivered in Africa. Consequently, in 2022, IFAC engaged PAFA to implement two projects under the [IFAC, GAVI – The Vaccine Alliance, The Global Fund](#), and [USAID](#) Memorandum of Understanding (MOU).

The Project

The outbreak of the COVID-19 pandemic has emphasised the need for efficient and impactful health financing and underscored the importance of the health sector in driving economic progress. The effective management of public and private sector health financing is critical to building strong, sustainable, and efficient health systems (and thus resilient economies).

In June 2021, as a lever to address this challenge, IFAC signed the MOU with Gavi – The Vaccine Alliance and The Global Fund. Both organisations invest in Public Financial Management (PFM) and acknowledge the role of accountancy capacity in maximising the effectiveness and impact of their lifesaving disbursements and mitigating the risks of fraud and misappropriation of funds. The MOU therefore aims to build the capacity of PAOs and their members to support resilient and sustainable health sector systems in lower-income countries. Implementation of the MOU started in two pilot countries, including Burkina Faso.

IFAC, Gavi – The Vaccine Alliance and The Global Fund, in consultation with ONECCA-BF, selected project components that are most relevant to the objective of the MOU:

- Implementing the Accelerated Learning Programme of the [African Professionalisation Initiative](#)
- **Translating into French the latest edition (i.e., 2022) of the IESBA Handbook of the International Code of Ethics for Professional Accountants** and developing related training material.
- Strengthening the Investigation and Disciplinary System by aligning it with international best practices and developing related training material
- Developing a Continuing Professional Development (CPD) programme to develop future-fit professional accountants for the private and public sectors

General Instructions to Translators

Eligibility of Translators

The Translators should review the Conflicts of Interest, Corrupt and Fraudulent Practices, and Criteria for Evaluation set forth in the Terms of Reference (ToR) and be prepared to provide evidence of eligibility satisfactory to the PAFA PAO Development Programme Management Team (PMT).

The Translators will be ineligible:

- If they are established in ineligible countries. For example, countries embargoed by the United States Office of Foreign Assets Control (OFAC).
- If they have a conflict of interest.
- If they engage in any corrupt or fraudulent practices as defined below.
- If their Proposal is incomplete.

PAFA will declare misprocurement and cancel a contract and any funding allocated to the contract if it determines at any time that the Translators engaged in corrupt or fraudulent acts.

The Translators are required, upon request, to permit the development partner (IFAC), donors (Gavi and Global Fund), or PAFA to inspect all accounts, records, and other documents relating to the Proposal, and to have them audited by auditors appointed by the development partner, donors, or PAFA.

Clarification and Amendment of Instructions to Translators

Requests for Clarification

If a Translators require any clarification of any of the instructions for the submission of a Proposal, they should write to development@pafa.org.za.

PAFA will endeavour to respond by email to any request for clarification provided that such request is received no later than five (5) business days prior to the submission deadline. However, any delay in such response will not cause an obligation on the part of PAFA to extend the submission deadline unless PAFA deems that such an extension is justified and necessary.

Amendments

At any time prior to the submission deadline, PAFA may amend the Instructions to Translators and issue a notice via email titled Clarification and Amendment of Instructions to Translators. The contact person shown on any Proposal received prior to the date of such change will be informed of the change by email. It is the Translators' responsibility to update their submissions.

To give the Translators reasonable time to consider a change in preparing their submissions, PAFA may, at its discretion, extend the submission deadline.

Information Provided by Translators – The Proposal

Online Proposal Form

PAFA has prepared an online Proposal Form, which can be accessed via this [link](#). The Translators should submit all relevant information via the form. Translators should carefully review this request for proposals (RFP) and ToR before deciding whether to complete the form. Completing the form should only be pursued when the Translators can render the service set forth in the ToR should they be selected.

Technical Proposal

The Technical Proposal includes:

- Information to enable an assessment of the Translator against the Criteria for Evaluation set forth in the ToR. (Translators should review the criteria carefully and provide relevant, recent, accurate, complete, and sufficient information to enable an evaluation against the criteria.)
- A description of the Translator’s proposed performance of the service, presented in three sections:
 - Section 1: Approach
 - This section should demonstrate the Translator’s understanding of the objective of the service and describe the technical approach, methodology, and monitoring and evaluation framework they would adopt to implement the activities to deliver the expected output.
 - Section 2: Work Plan
 - This section should outline the plan to implement the activities to deliver the expected output, including their content, duration, phasing, and interrelations, as well as key milestones.
 - Section 3: Resources
 - This section should describe the resources (technological, human, etc.) the Translator will use to implement the activities to deliver the expected output.
- References
 - Three references relevant to the assignment, including: dates; names of organisations; names and contact information of contact persons at these organisations; and translations conducted.
- Where requested, documentary evidence supporting the above.
- Any other documents required as specified.

Financial Proposal

The Financial Proposal includes the fee and any reimbursable costs.

Costs

The Translators will be responsible for all costs associated with the completion and submission of the Proposal Form. PAFA will not be responsible or liable for those costs, regardless of the conduct or outcome of the process.

Language

The Proposal Form and all correspondence and documents exchanged by the Translators and PAFA should be in English.

Currencies

All monetary amounts will be in United States Dollar (\$).

Submission of the Proposal

Submission Deadline

Translators should complete and submit the online Proposal Form which includes Technical and Financial by the submission deadline.

PAFA may, at its discretion, extend the submission deadline, in which case all rights and obligations of PAFA and the Translators subject to the previous deadline will thereafter be subject to the deadline as extended.

Late submissions

PAFA reserves the right, but is not obligated, to accept submissions received after the submission deadline.

Confirmation

If the Translators would like to confirm receipt of the completed Proposal Form, they should write to development@pafa.org.za.

Evaluation of Proposal

Evaluation

The PMT will evaluate Technical Proposals based on their responsiveness to the RFP and ToR. Each Technical Proposal will be evaluated and scored out of a maximum score of 100, based on four key areas. These areas, and their associated weights, are outlined in the table below.

Technical Proposal Area	Weight
Assessment of the Translators against the Criteria for Evaluation set forth in the ToR	40
The Translators' technical approach, methodology, and monitoring and evaluation framework (based on Section 1 of the Technical Proposal)	20
The Translators' work plan (based on Section 2 of the Technical Proposal)	20

The Translators' resources (based on Section 3 of the Technical Proposal)	20
Total	100

Translators must meet a minimum Technical Score of 70/100 to be considered for selection. For those Translators who meet the minimum Technical Score, the Technical Proposal score will weigh 80% and the Financial Proposal score 20%.

The PMT reserves the right to waive minor deviations from the Criteria for Evaluation if they do not materially affect the Translators' capacity and capability to perform the service.

Right to Clarify / Reject

To assist in the evaluation of the Technical Proposal, the PMT may – at their discretion – ask the Translators to submit clarifications, correct errors, or submit missing information within a specified time. The PMT's request and the Translators response should be by email.

If the Translators do not respond to the PMT's request within the specified time, their Technical Proposal will be (1) evaluated based on the information available at the time of the PMT's initial evaluation of the completed Technical Proposal or (2) rejected.

The PMT will reject any Proposal that is not responsive to the Instructions for Translators if it fails to achieve the minimum Technical Score.

Notification

Following evaluation of the Technical Proposals, the PMT will notify those Translators whose Technical Proposals were unsuccessful that their Financial Proposals will not be reviewed.

The PMT will review the Financial Proposals of those Translators whose Technical Proposal were successful. Following the review, the PMT will notify them of the outcome of their submissions.

Right to Annul

PAFA reserves the right to annul the RFP and reject all submissions at any time, without thereby incurring any liability to any of the Translators.

Confidentiality

Detailed information relating to the Proposals and their evaluation will not be disclosed. After the submission deadline, any Translators that wishes to contact PAFA on any matter related to the process (other than confidential matters) may do so by email at development@pafa.org.za.

Oversight

The PMT reports to the PAFA PAO Development Programme Oversight Committee (POC) on due process followed in the selection of the Translators.



Professional Accountancy Organisation (PAO) Development Programme

Terms of Reference

ONECCA-BF Development Project

Service to Implement Project Component 3 – French Translation of Parts of the 2022 IESBA Handbook of the International Code of Ethics for Professional Accountants

Background

1. The International Federation of Accountants (IFAC), Gavi – The Vaccine Alliance, and The Global Fund have selected the Ordre National des Experts Comptables et des Comptables Agréés du Burkina Faso (ONECCA-BF) *inter alia* to strengthen accountancy capacity in the health sector in Burkina Faso under the IFAC, [GAVI – The Vaccine Alliance](#), [The Global Fund](#), and [USAID](#) MOU.
2. As representative of the accountancy profession in Africa, IFAC has engaged the Pan African Federation of Accountants (PAFA) to manage the implementation of the ONECCA-BF Development Project (the Project) in 2023 – 2024. The project has several components, including the **translation of the 2022 IESBA Handbook of the International Code of Ethics for Professional Accountants from English to French**. Parts of the Handbook have already been translated by CPA Canada. This project component is limited to the parts not yet translated.
3. Refer to pages 3 – 4 of the Request for Proposals (RFP) for information about PAFA, the Professional Accountancy Organisation (PAO) Development Programme (the Programme), and the Project.

Objective

4. The objective of the service is to translate the 2022 IESBA Handbook of the International Code of Ethics for Professional Accountants (2022 Handbook) from English to French.

Scope of Service

5. The IESBA Code comprises Parts 1, 2, 3, 4A, and 4B. CPA Canada has translated Parts 1, 4A, and 4B of the 2021 IESBA Handbook of the International Code of Ethics for Professional Accountants (2021 Handbook). The Translator should:
 - a. Update the CPA Canada translation to reflect changes to Parts 1, 4A, and 4B since the 2021

Handbook was published. The CPA Canada and Translator combined translation should reflect Parts 1, 4A, and 4B of the 2022 Handbook – approximately 49 000 words.

- b. Translate Parts 2 and 3 of the 2022 Handbook – approximately 24 000 words.
 - c. Translate the introductory paragraphs, glossary of terms, etc. (i.e., the remaining text) in the 2022 Handbook – approximately 12 000 words.
6. The 2022 Handbook has approximately 85 000 words. The Translator will receive the Parts of the 2021 Handbook that was translated by CPA Canada, as well as the list of key terms that CPA Canada used for the translation. The key terms include individual terms and repetitive phrases that should be used consistently during the translation.
 7. The translation should be a faithful representation of the changes to Parts 1, 4A, and 4B of the 2021 Handbook, and Parts 2 and 3 and the remaining text of 2022 Handbook. A faithful translation respects the intent, tone, and organisation of the text, and enables those who wish to read it in the language of translation to obtain the same understanding of their meaning as that of a similarly qualified native English speaker. A faithful translation also prioritises the meaning of original text over modifications to address or suit local circumstances.
 8. The translation should be implemented in the following phases: familiarisation with the existing translation; review of the list of key terms; translation of the text identified in [Section 5](#); review and finalisation of the complete translated 2022 Handbook.
 - a. Existing Translation – The Translator should become familiar with the text translated by CPA Canada to ensure consistency in the translation of the text identified in [Section 5](#).
 - b. Key Terms – The Translator should review CPA Canada’s list of key terms and propose any modifications for approval by PAFA.
 - c. Translation of the 2022 Handbook – The Translator should use the approved list of key terms in translating the text identified in [Section 5](#). The Translator is strongly encouraged to use translation memory software to enhance the consistent translation and maintenance of key terms and assist in reducing translation costs.
 - d. Review of the Translated 2022 Handbook –
 - i. The Translator should have an established process for reviewing the translation of the text identified in [Section 5](#), focusing on technical accuracy, consistent use of key terms, and clarity of the text.
 - ii. PAFA will facilitate the establishment of a Translation Review Committee. The Translations Review Committee will be responsible for reviewing the translation on behalf of PAFA. The observations of the Translation Review Committee will be communicated to the Translator for effecting final changes.
 9. The translation should comply with the [Policy for Translating Publications of the International Federation of Accountants](#).

Deliverable

10. The Translator should deliver an electronic version of the translated 2022 Handbook, the list of key terms, the translation memory generated by the translation software (if applicable), and copyright assignments transferring the rights to the IFAC.

Conflicts of Interest

The Translator should always keep the public interest nature of the Project paramount. The Translator should not operate or act in a manner that creates a conflict or appears to create a conflict between the public interest focus of PAFA and the Translator's business or financial interests.

The Translator should disclose any potential conflicts of interest for consideration by the PAFA PAO Development Programme Management Team (PMT). A conflict of interest is any personal or institutional interest which may affect or be seen to affect impartiality in any matter relevant to duties.

The Translator should alert the PMT if there are any close business or family relationships with the development partner (IFAC), donors (Gavi and Global Fund), PAFA, or beneficiary (ONECCA-BF) that might create the perception of a conflict of interest. A conflict of interest expressly includes any family or friend who may benefit or be seen to benefit personally, financially, or professionally from association with funding under the Programme. Any directorships or ownerships in any businesses or consultancies, or any other connections with other organisations involved in the Programme should be disclosed to the PMT.

Please write to development@pafa.org.za for a list of parties associated with the Programme.

Corrupt and Fraudulent Practices

The Translator should comply with the following policy on corrupt and fraudulent practices.

The Translator should observe the most stringent standards of ethics during procurement and contract execution and should not engage in any corrupt, fraudulent, collusive, or coercive behaviours. In this context, any action to influence the procurement process or contract execution for undue advantage is improper.

In pursuance of this policy, PAFA prohibits:

- Any offering, giving, receiving, or soliciting of anything of value to improperly influence another party (bribes or kickbacks).
- Any acts or omissions that misleads, or attempt to mislead, another party for financial benefit.
- Any collusive arrangements between two or more parties for an improper or illegal purpose, including improperly influencing another party.
- Any impairing, harming, or related threats, harassment, or intimidation that are designed to improperly influence another party.
- Any attempts to falsify, alter, conceal, or destroy material evidence or information in an investigation or any false statements made in an investigation.

The Translator should observe, in competing for and executing any contract, the laws against fraud and corruption, including bribery, (1) identified by the development partner or donors, (2) applicable in South Africa, and (3) applicable in the country where the Translator are based. Where such laws differ, the Translator should follow the most stringent laws.

The Translator are required, upon request, to permit the development partner, donors, or PAFA to inspect all accounts, records, and other documents relating to the rendering of the service, and to have them audited by auditors appointed by the development partner, donors, or PAFA.

Criteria for Evaluation

The Translator should:

- Be appropriately established to perform the service.
- Have a proven track record of translating standards and other publications relevant to the accountancy profession from English to French.
- Possess the human and financial capacity and capability to deliver at the standard and in the period contracted for.
- Have established and comply with policies that address gender equality and inclusivity.
- Comply with corporate social responsibility (CSR) laws and regulations applicable within their jurisdiction. If there are no relevant laws or regulations in the Translator's jurisdiction, they should describe how they meet their responsibilities toward the community and the environment (both ecological and social) in which they operate.
- Comply with laws and regulations related to vulnerable groups applicable in their jurisdiction. A vulnerable group is a population that has some specific characteristics that make it at higher risk of falling into poverty than others living in areas targeted by a project. Vulnerable groups include the elderly, the mentally and physically disabled, at-risk children and youth, ex-combatants, internally displaced people and returning refugees, HIV/AIDS-affected individuals and households, religious and ethnic minorities and, in some societies, women. Recognising that different jurisdictions may have different laws and regulations in this regard, the Translator should provide information on what laws and regulations are applicable to them and confirm their compliance. If such laws and regulations do not exist in the Translator's jurisdiction or are significantly less stringent than those (1) identified by the development partner or donors, (2) applicable in South Africa, or (3) applicable in Burkina Faso, the Translator should demonstrate compliance with the most stringent of these laws and regulations.
- Comply with laws and regulations related to the protection of personal information applicable in their jurisdiction. Recognising that different jurisdictions may have different laws or regulations in this regard, the Translator should provide information on what laws and regulations are applicable to them and confirm their compliance. If such laws and regulations do not exist in the Translator's jurisdiction or are significantly less stringent than those (1) identified by the development partner or donors or (2) applicable

in South Africa, the Translator should demonstrate compliance with the most stringent of these laws and regulations.

- Demonstrate that they can deliver value for money (VFM) and are committed to achieving year on year VFM savings. VFM is defined as *the optimal use of resources to achieve intended outcomes*. This means that the Translator should demonstrate and continually strive to improve VFM in all that they do. This includes developing a baseline for current VFM to demonstrate how VFM is improved over the life of the Programme.
- Not derive a competitive advantage from having previously provided services related to the Project.
- Not have any pending litigation against them (unless such litigation is disclosed to the PMT and the PMT determines that the litigation does not present a problem for participation in the Programme).

Duration of Service

11. The service will commence on 7 August y 2023 and should be completed by 2 October 2023.

Budget for the Assignment

12. The indicative budget for the service is US \$10,000.