



Professional Accountancy Organisation (PAO) Development Programme

Request for Proposals from Service Providers

Service	Digitalisation of the Professional Qualification of the Institute of Chartered Accountants, Ghana
Client	Pan African Federation of Accountants (PAFA)
Country	Ghana
Programme	PAFA PAO Development Programme
Call Issue Date	17 July 2023
Call Close Date	7 August 2023
Service Commencement Date	28 August 2023
Service Completion Date	28 February 2024
Proposal Form	submission link
Inquiries	development@pafa.org.za

Letter of Invitation

Midrand, South Africa, 10 July 2023

Professional Accountancy Organisation (PAO) Development Programme

Institute of Chartered Accountants, Ghana (ICAG) Development Project

Dear Service Providers –

The International Federation of Accountants (IFAC), Gavi – The Vaccine Alliance, and The Global Fund have selected the Institute of Chartered Accountants Ghana (ICAG) *inter alia* to strengthen accountancy capacity in the health sector in Ghana 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 ICAG Development Project (the Project) has several components, including **digitalisation of the professional qualification**.

PAFA is inviting Proposals from Service Providers with expertise in the digitalisation of professional qualifications to render the service as set forth in the attached Terms of Reference (ToR).

Service Providers 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 Service Providers 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 Service Providers

Information to be Submitted by Service Providers

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 Ghana.

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

- Updating ICAG's professional qualification, including the public sector component, generally for developments in accountancy and more specifically with health sector elements; and training of trainers and examiners in the updated professional qualification
- **Updating ICAG's ICT system, including the digitalisation of its learning & development system to deliver the updated professional qualification more effectively.**
- Updating ICAG's quality assurance monitoring unit, considering the new International Standards on Quality Management and ISA 220 (Revised) and training of Monitors and the QAM Unit

General Instructions to Service Providers

Eligibility of Service Providers

The Service Providers 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 Service Providers 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 Service Providers engaged in corrupt or fraudulent acts.

The Service Providers 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 Service Providers

Requests for Clarification

If a Service Providers 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.

Webinar

Service Providers are invited to attend a webinar on **Friday, 31 July 2023 from 14:00 – 15:00 (GMT +2)**, Service Providers who would like to attend the webinar are requested to register on the following: [Webinar Reg link](#) . During this webinar, Service Providers may request clarification on any aspect of the Programme or Instructions to Service Providers. A recording of the webinar will be available within 24 hours of the webinar. A request for how to access the recording should be sent to development@pafa.org.za. Non-participation in the webinar will not affect the Proposal of the Service Provider.

Any changes, clarifications, or additional guidance to the Instructions to Service Providers because of questions asked during the webinar will be issued via email in a notice titled Clarification and Amendment of

Instructions to Service Providers within 24 hours after the webinar. It is the Service Provider's responsibility to access any updated documentation.

Amendments

At any time prior to the submission deadline, PAFA may amend the Instructions to Service Providers and issue a notice via email titled Clarification and Amendment of Instructions to Service Providers. 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 Service Providers' responsibility to update their submissions.

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

Information Provided by Service Providers – The Proposal

Online Proposal Form

PAFA has prepared an online Proposal Form, which can be accessed via this [link](#). The Service Providers should submit all relevant information via the form. Service Providers 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 Service Providers can render the service set forth in the ToR should they be selected.

Technical Proposal

The Technical Proposal should include the following:

- Information to enable an assessment of the Service Provider against the Criteria for Evaluation set forth in the ToR. (Service Providers 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 Service Provider's proposed performance of the service, presented in three sections:
 - Section 1: Approach
 - This section should demonstrate the Service Provider's understanding of the objectives of the service as outlined in the ToR and describe the technical approach, methodology, and monitoring and evaluation framework they would adopt to implement the activities to deliver the expected output.
 - This section should also include a description of the approach to transferring knowledge to local people. The objective of the Programme is to develop PAOs. The Service Provider will be expected to transfer knowledge to local people to enable them to effectively and efficiently administer and sustain the updated ICT system and digitalized professional qualification.
 - 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.
 - The work plan should be consistent with the technical approach and methodology, showing the Service Provider's understanding of the ToR and ability to translate them into a feasible work plan.
 - Section 3: Resources
 - This section should describe the resources (technological, human, etc.) the Service Provider will use to implement the activities to deliver the expected output.
 - This section should also describe the structure and composition of the Service Provider's project team, including a list of key experts and relevant technical and administrative

staff utilised to implement the main activities/tasks of the service. A one-page CV should be attached for each person included in the list.

- Critical success factors
 - The Technical Proposal should clearly outline the Service provider's approaches to addressing critical success factors in relation to governance, security, equipment and software considerations, operational and implementational requirements, essentials for examination administration, etc.
- References
 - Three references **relevant** to the assignment, including: dates; names of organisations; assignments conducted; types of activities performed and locations; and contact information of previous clients.
- Where requested, documentary evidence supporting the above.
- Any other documents required as specified.

Financial Proposal

The Financial Proposal should include the following:

- Fee
- Reimbursable costs
- Other direct or indirect costs, including taxes and levies
- Budget and related narrative

Costs

The Service Providers 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 Service Providers and PAFA should be in English.

Currencies

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

Submission of the Proposal

Submission Deadline

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

PAFA may, at its discretion, extend the submission deadline, in which case all rights and obligations of PAFA and the Service Providers 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 Service Providers 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 Service Providers against the Criteria for Evaluation set forth in the ToR	40
The Service Providers' technical approach, methodology, and monitoring and evaluation framework (based on Section 1 of the Technical Proposal)	20
The Service Providers' work plan (based on Section 2 of the Technical Proposal)	20
The Service Providers' resources (based on Section 3 of the Technical Proposal)	20
Total	100

Service Providers must meet a minimum Technical Score of 70/100 to be considered for selection. For those Service Providers 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 Service Providers' 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 Service Providers to submit clarifications, correct errors, or submit missing information within a specified time. The PMT's request and the Service Providers response should be by email.

If the Service Providers 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 Service Providers if it fails to achieve the minimum Technical Score.

Notification

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

The PMT will review the Financial Proposals of those Service Providers whose Technical Proposal were successful.

Presentation

The PMT will invite the two Service Providers with the highest overall scores to make a virtual presentation to and answers questions from the PMT and ICAG representatives. Following the presentations, the PMT will notify Service Providers 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 Service Providers.

Confidentiality

Detailed information relating to the Proposals and their evaluation will not be disclosed. After the submission deadline, any Service Providers 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 Service Providers.



Professional Accountancy Organisation (PAO) Development Programme

Terms of Reference

Institute of Chartered Accountants, Ghana (ICAG) Development Project

Service to Digitalise the Professional Qualification of ICAG

Background

1. The International Federation of Accountants (IFAC), Gavi – The Vaccine Alliance, and The Global Fund have selected the Institute of Chartered Accountants Ghana (ICAG) *inter alia* to strengthen accountancy capacity in the health sector in Ghana 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 ICAG Development Project (the Project) in 2023 – 2024. The project has several components, including the **digitalisation of the professional qualification of ICAG**.
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 digitalise the professional qualification of ICAG.

Scope of Service

5. It is ICAG's desire that **all** aspects of their professional qualification be digitalised, including learning, examination, and certification. The funding available for this Project component is limited to US\$130,000.
6. The first step is the development of a roadmap to digitalising the professional qualification. The roadmap, which should be developed in consultation with ICAG and key stakeholders, should consider digitalisation of **all** aspects of the professional qualification from start to finish. The cost of the roadmap development is estimated between US\$15,000 and US\$30,000.
7. It is acknowledged that the remaining funding (US\$100,000 – US\$115,000) might not be sufficient to cover full implementation of the roadmap. The roadmap should therefore recommend the aspects to be implemented as part of this Project component, which should – at a minimum – include computer-based examinations and certification.
8. The roadmap should include recommendations regarding the skills and competencies required for the effective implementation and management of a digitalised professional qualification. Knowledge transfer to ICAG staff would be essential. ICAG staff should have sufficient knowledge to troubleshoot and provide operational support during online learning, examinations, and certification.
9. The Service Provider should demonstrate understanding of the requirements for the effective delivery of an ICT modernisation project for a PAO, clearly outlining approaches to addressing critical success factors in relation to governance, security, equipment and software (including broadband) considerations, operational and implementational requirements, and essentials for examination administration.
10. The scope of the Service is summarised below and subject to the above.

Scope of Service	Deliverables	Timeline
<p>(a) In consultation with ICAG and key stakeholders, develop a roadmap, with clear timeliness, to digitalise the professional qualification (learning, examination, and certification), including but not limited to:</p> <ul style="list-style-type: none"> (i) the operational requirements (ii) the approach to delivering online learning, examination, and certification (iii) the change management steps necessary to facilitate the transition from paper- to computer-based learning, examination, and certification, including training of ICAG staff, tuition providers, examiners, examination administrators, students, etc. 	Roadmap to digitalise the professional qualification	08/2023-09/2023

Scope of Service	Deliverables	Timeline
(b) Implement the roadmap, including but not limited to: <ul style="list-style-type: none"> (i) Procurement, installation and testing of hardware/software (ii) establishment of the necessary structures and processes (iii) development of relevant policies and procedures (iv) stakeholder consultations (v) training of tuition providers, examiners, and examination administrators; and training video for students (vi) any modifications to existing structures, processes, policies, and procedures necessary to give effect to the digitalisation of the professional qualification, including the accreditation framework for training institutions, etc. 	Digitalised professional qualification – online learning and computer-based examinations and certification.	10/2023-02/2024

Conflicts of Interest

The Service Provider should always keep the public interest nature of the Project paramount. The Service Provider 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 Service Provider’s business or financial interests.

The Service Provider 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 Service Provider 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 (ICAG) 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 Service Provider should comply with the following policy on corrupt and fraudulent practices.

The Service Provider 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 Service Provider 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 Service Provider are based. Where such laws differ, the Service Provider should follow the most stringent laws.

The Service Provider 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 Service Provider should:

- Be established for over five years and possess the capacity, as well as the financial and competent personnel capability, to deliver at the standard and in the timeframe contracted for.
- Be able to commit to a multi-year project.
- Demonstrate a comprehensive understanding of the critical elements necessary for effective delivery of a digitalised professional qualification for a PAO.
- Have extensive experience in the development of digitalised professional qualifications for PAOs through effective project design and implementation including the transfer of knowledge to the beneficiary to achieve sustainable results. The Service Provider should share any experience doing third-party funded, self-funded, or pro bono work.
- Have a proven track record of implementing digitalised professional qualifications at PAOs with evidence of successful delivery of project outcomes and positive impacts on the beneficiary. The Service Provider

should provide details of any projects that were stopped or did not have positive outcomes and explain how they were managed.

- Have access to individuals with appropriate qualifications, experience, and a combination of technical competency and people skills to undertake a project to digitalise the professional qualification of a PAO.
- 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 Service Provider'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 Service Provider 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 Service Provider'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 Ghana, the Service Provider 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 Service Provider 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 Service Provider's jurisdiction or are significantly less stringent than those (1) identified by the development partner or donors or (2) applicable in South Africa, the Service Provider 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 Service Provider 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 and Budget for the Assignment

1. The service will commence on 28 August 2023 and end on 28 February 2024

Budget for the Assignment

2. The total budget for the assignment is US \$130,0000