

Transforming Teaching, Education and Learning (T-TEL)

Request For Proposals - External Audit Services

1. Purpose

This Request for Proposals (“RFP”) is an invitation to interested vendors (“Respondents”) to submit Proposals to T-TEL for the provision of external audit services relating to T-TEL’s core budget operations and Funded Programs and Projects.

This RFP is intended to assist Respondents in gaining an understanding of T-TEL’s requirements for the provision of external audit services. However, each Respondent is responsible for verifying all the information required for its Proposal.

Please be advised that T-TEL is under no obligation to proceed with Respondents after receiving and reviewing Proposals, and that under no circumstances will any Respondent receive payment of any kind for submitting information in response to this RFP.

2. Background Information

Transforming Teaching, Education and Learning (T-TEL), is a proudly Ghanaian-owned and registered not-for-profit company limited by guarantee, working with government, the private sector, international and national funding partners, other non-governmental organizations, and research institutions to support educational improvements in Ghana. Our expertise and scope of operations includes Early Childhood, Primary, Secondary, Tertiary and Technical and Vocational education. We aim to harness our local talent and expertise to enable our education system to reach greater heights. Our mission is to become a leading supplier of educational technical assistance for improving learning outcomes and greater productivity.

For more information, please visit our website: www.t-tel.org.

T-TEL is pleased to invite qualified and registered audit firms recognized by the Institute of Chartered Accountants Ghana (ICAG) to submit their technical and financial proposals for external audit services for the fiscal year 2025 and in subsequent years, as may be approved by the Subscribers.

3. Scope of Service

3.1 Name of Service: External audit services (Statutory Audit) for T-TEL’s core budget operations and funded programs and projects beginning with the year ending December 31, 2025. This is subject to annual renewal as may be determined by the organization’s subscribers and in accordance with the provisions of the Companies Act, 2019 (Act 992).

3.2 Client: Transforming Teaching, Education & Learning (T-TEL (LBG))

3.3 Location of the Service (Work): T-TEL’s office in Accra and offices of its sub-grantees in Accra, Koforidua and Cape Coast and any other location(s) as may be determined from time to time.

3.4 Objectives: The objectives of the external audit of T-TEL and its Funded Programs and Projects in Ghana are:

- To provide T-TEL with an objective independent opinion of its financial position and performance at the end of the reporting period stated above, and subsequent reporting periods.
- To provide independent assurance on the design of controls underpinning the financial statements in accordance with the requirements of the Companies Act 2019, (Act 992); International Standards on Auditing (ISA); International Financial Reporting (IFRS); Institute of Chartered Accountants, Ghana (ICAG) and the requirements of T-TEL and its Funders.

- To provide detailed management letters for T-TEL and for each sub-grantee, including recommendations on internal control procedures.

The topics to be covered in the management letter must include:

- An assessment of the design and effectiveness of the internal control processes, including comments and observations on the accounting records, systems and controls that were examined during the audit;
- A description of any specific internal control weaknesses, including any non-compliance with the Financial Management Manual and with financial or relevant legislation;
- Any opportunities for improvement noted in the financial management, together with recommendations for improvement;
- Management’s response/comments, together with timeline for implementing recommendations;
- Where applicable, the degree of compliance of Grant Partners to the grant contract and provide comments, if any, on internal and external matters affecting such compliance;
- Matters that have come to the attention of the auditors during the audit which might have a significant impact on the implementation and sustainability of the funding;
- Report on the implementation status of the recommendations pertaining to previous period audit report.

4. Mandatory Requirements for the Proposal

Responses to this RFP must adhere to the format described below with the information as identified in the following table:

Section	Title	Information to be included
Section 1	Cover letter	Include a signed cover letter with the proposal on your firm’s letterhead with a duly authorized signature and the firm’s stamp/seal.
Section 2	Company background	Provide background information of your firm and experience in auditing a non-governmental organization and donor funded programs and projects.
Section 3	Client References	Complete the Client Reference Form (Annex A) – listing three recent major clients comparable to T-TEL with recent external audits of similar scope and deliverables.
Section 4	Proposed Audit Team	Provide an overview of your audit team’s ability to deliver the requirements of this RFP and attach CVs of key members of the team.
Section 5	Audit Approach and Methodology	Provide your approach, audit processes and methodology that will be used. The approach must include any anticipated risks and mitigation measures, the activities undertaken by your firm to promote/ensure audit quality, the expected delivery/implementation timeframe and your expectations of T-TEL both before and during the audit.
Section 6	Interview	Respondents should provide confirmation of their availability to attend a presentation session in accordance with section 5.3 - Evaluation Process, Stage 3 – Presentation Session, during the week of July 1, 2025. Presentations will be done either in person or through Microsoft Teams for which an internet link will be provided to gain access.
Section 7	Financial Proposal	Please provide a detailed budget for the cost of audit.

5. Evaluation of Proposals

5.1 **Evaluation stages:** T-TEL will conduct the evaluation of proposals in the following stages:

- Stage 1 - Mandatory Requirements for the proposal
- Stage 2 - Technical Criteria
- Stage 3 – Presentation Session
- Stage 4 - Evaluation of financial proposal
- Stage 5 – Cumulative Score

5.1.1 Stage 1 – Mandatory Requirements for the proposal

Stage 1 will consist of a review of Proposals to determine which Proposals comply with all of the Mandatory Requirements. Proposals that satisfy all the Mandatory Requirements will receive a “Pass” score and those Proposals that do not satisfy all of the Mandatory Requirements will receive a “Fail” score and be disqualified and not evaluated further.

5.1.2 Stage 2 – Technical Criteria

Stage 2 will consist of a scoring of each qualified Proposal on the basis of the criteria stated in Section 6.0 of this RFP. Respondents **must attain a minimum overall score of 50 percent out of a possible 70 percent** in order for their Proposals to move to Stage 3. Those Proposals that do not attain the minimum score will not be evaluated further.

5.1.3 Stage 3 – Presentation Session

Notwithstanding the point scoring threshold set out in Section 5.2 of this RFP, if no Respondents advance to Stage 3 of the evaluation process, T-TEL reserves the right to reduce the point scoring threshold to **35 out of a possible 70** and move those Proposals to Stage 3, from highest scoring to lowest scoring in sequence, that meet the reduced threshold.

T-TEL will hold a presentation session with the top 4 Respondents who advance to Stage 3 for the purpose of clarifying items based on the Proposals submitted and to allow the selection committee to follow up for clarification on matters not made clear from the proposals. Respondents may not be provided with the same questions in the course of their presentation but will be asked questions pertaining to the Proposal submitted. By submitting a Proposal, each Respondent agrees to conduct presentation and/or demonstration, without charge to T-TEL, if requested. T-TEL reserves the right to request more than one presentation session from the Respondents. Interviews and/or presentations shall be conducted during the week of July 1, 2025.

Respondents **must attain a minimum overall score of 65 out of a possible 80** for Stage 2 and Stage 3 in order for their Proposal to move to Stage 4. Those Proposals that do not attain the minimum score will not be evaluated further.

5.1.4 Stage 4 – Evaluation of Financial Proposal

Upon completion of Stage 3, the financial proposal provided by each of the top 4 Respondents will then be scored. The evaluation of the individual sub-criteria under the Financial Proposal shall be undertaken after the evaluation of mandatory requirements and any rated requirements has been completed.

5.1.5 Stage 5 – Cumulative Score

At the conclusion of Stage 4, all scores from Stage 2, Stage 3 and Stage 4 will be added and the Proposal that achieves the highest total score will be selected as the successful Respondent.

6. Evaluation Criteria

The following is an overview of the categories and weighting for the rated criteria of the RFP.

Criteria	Sub-weighting
Stage 1 – Mandatory Requirements (see Section 5.1.1)	Pass / Fail
Stage 2 – Technical Criteria (see Section 5.1.2)	
Outline of your understanding of the overall scope and objectives	5
Methodology	45
Audit Team	15
Status with ICAG	5
Stage 3 – Interview (see Section 5.1.3)	
Presentation/Interview on the firm’s approach	10
Stage 4 – Evaluation of financial proposal (see Section 5.1.4)	
Financial proposal (<i>all budget estimates must be VAT inclusive</i>)	20
TOTAL	100

7. Bid Submission

Interested Respondents should kindly submit electronic proposals by adhering to the submission requirements as stated above. Completed proposals should be submitted by close of business, 5pm on Wednesday 18th June 2025 to this email address: procurement@t-tel.org. Any proposal submitted after 5pm on 18th June 2025 will be rejected.

8. Basis of Respondent Selection and Contracting

T-TEL will review all proposals, and select a Respondent based on the technical and financial criteria stated above that offer the best value to T-TEL. T-TEL may also exclude a Respondent from consideration if it determines that a Respondent is "not responsive", i.e., that it does not have the management and technical capabilities required to perform the work required.

T-TEL, following a quality-based procurement approach, is not obligated to award the contract solely to the Respondent with the lowest bid. Therefore, it remains crucial that each initial proposal submission includes competitive pricing and a thorough technical response meeting the RFP requirements.

9. Respondent Information

Respondents must include as part of their proposal evidence of:

- Being a registered firm in Ghana (partnerships should be specified and responsibilities of each partner stated clearly)
- Meeting all statutory requirements: certificate of incorporation, certificate to commence business, SSNIT registration certificate, current tax clearance certificate
- Certificate of Registration with the Data Protection Commission
- VAT Registration Certificate (Evidence of exemption if exempted)
- Certificate, Institute of Chartered Accountants Ghana (ICAG)
- Safeguarding Policy (If any)

10. RFP Amendment and Cancellation

T-TEL reserves the unilateral right to amend this RFP in writing at any time. T-TEL reserves the right to cancel or reissue the RFP at its sole discretion. If an amendment is issued, notification shall be provided to all Vendors. In addition, any amendment will also be posted on the T-TEL website at <https://t-tel.org/about-us/join-us/>

Request For Proposals- External Audit

Services Annex A: Client References

Name of Client:	
Name of Responsible & Knowledgeable Representative:	
Email:	Mobile Number:
Number of years your firm has audited this organization:	Duration for an audit engagement:
Type of audit conducted for the organization:	
Description of problems encountered during audit and how they were resolved:	
Other comments:	

Request For Proposals- External Audit

Services Annex A: Client References

Name of Client:	
Name of Responsible & Knowledgeable Representative:	
Email:	Mobile Number:
Number of years your firm has audited this organization:	Duration for an audit engagement:
Type of audit conducted for the organization:	
Description of problems encountered during audit and how they were resolved:	
Other comments:	

Request For Proposals- External Audit

Services Annex A: Client References

Name of Client:	
Name of Responsible & Knowledgeable Representative:	
Email:	Mobile Number:
Number of years your firm has audited this organization:	Duration for an audit engagement:
Type of audit conducted for the organization:	
Description of problems encountered during audit and how they were resolved:	
Other comments:	