



## REQUEST FOR PROPOSALS

Tender Ref 17.21: Auditing services for “No More Plastics in Our Oceans” Project

*Date: 13 November 2020*

Dear Sir/Madam,

WWF was one of the first international non-government organizations working in Vietnam. In 1985, WWF began working on a national conservation strategy and since then has worked closely with the Vietnamese Government on a diverse range of environmental issues and implemented field activities across the country. Find out more at <http://vietnam.panda.org/>.

We would like to invite you to provide your professional services in auditing a project managed and executed by WWF-Viet Nam. You are kindly requested to send us your Proposal with separated Technical Proposal and Financial Proposal (2 files/envelops). Followings are project initial information and instructions to interested consultants:

### I. INFORMATION FOR AUDITING

Project Name	<b>No More Plastics in Our Oceans</b>
Project Donor	Primary Donor: Norwegian Agency for Development Cooperation (NORAD) Network Donor: WWF-Norway
Project Location	Da Nang, Phu Yen, Rach Gia of Viet Nam
Project Duration	Jan 2020 to Dec 2021
Total Budget of the Project	2,458,630 NOK
Deadline for Submission of Proposals for Auditing Services	<b>17:00 , December 11, 2020</b>
Name and Address of Purchaser	<b>WWF-Viet Nam</b> No.6, Lane 18 Nguyen Co Thach street Nam Tu Liem district, Hanoi Viet Nam  Tel: +84 24 37193049 Email: <a href="mailto:wwfvietnam@wwf.org.vn">wwfvietnam@wwf.org.vn</a> Website: <a href="http://www.vietnam.panda.org">www.vietnam.panda.org</a>

**Language of the Proposal:** The Proposals prepared by the bidders and all correspondence and documents relating to the Proposal exchanged by the bidders and WWF-Viet Nam shall be written in the English language. Any printed literature furnished by the bidders may be written in another language so long as accompanied by an English translation of its pertinent passages in which case, for purposes of interpretation of the Proposal, the English translation shall govern.

**Currencies:**

Interested consultants should use Vietnamese Dong (VND) for cost incurred in Viet Nam and foreign currencies for cost incurred outside of Viet Nam.

The single currency for price conversions is: Vietnamese Dong

The source of official foreign exchange rate is internal Fx rate of WWF-Viet Nam December 2020.

**Period of Validity of Proposals:** Proposals shall remain valid for **120 days** after the date of Proposal submission indicated in the table above.

**Clarifications:**

Potential Consultants/Bidders may request clarifications to this Request for Proposals and Terms of Reference **by 13:00 PM – 25 November 2020**. Requests shall be sent in writing to WWF-Viet Nam via email address: [procurement@wwf.org.vn](mailto:procurement@wwf.org.vn) indicating clearly the email's subject: **"No More Plastics in Our Oceans Auditing Services – Request for clarifications"**

All clarifications shall be replied no later than ten (10) calendar days prior to the submission deadline.

**Proposal:** The proposal to be submitted shall include but not limited to the below information:

**A - TECHNICAL PROPOSAL**

Technical proposal should comprise information which shows that the consultant and its technical proposal meet at least the followings:

- The audit firm is familiar with International Auditing Standards (ISA 800/805 & ISRS 4400)
- Experience in auditing ODA projects/Public funds
- Understanding of the audit requirements
- Understanding the deliverable of the requirements
- Approach and methodology to be used
- Initiatives (if any) for improving audit implementation plan
- Implementation plan (starting time and total time needed)
- Human resources arrangement (meet requirements and fit with the implementing plan) Team leader and Team member hold CPA, or ACCA, CFA or MBA qualification and experience with audit of ODA funded project.
- *Consultant must complete the following forms:*

Form 1 – PROPOSAL SUBMISSION  
Form 2 – STATEMENT OF AVAILABILITY

## **B - FINANCIAL PROPOSAL**

Financial proposal are prepared based on the technical proposal in accordance with the requirements and provisions in the request for proposal. Financial Proposal includes at least a Financial Proposal Submission, Cost Summary, Breakdown of Remuneration, Breakdown of other out of pocket expense and costs.

*Consultants must complete the following form:*

Form 3 – FINANCIAL PROPOSAL SUBMISION

### **Submission of Proposals**

The proposals shall be submitted in one outer sealed envelope containing two separate sealed envelopes, one envelope containing the Technical Proposal and one envelope containing the Financial Proposal. The outer envelope shall be clearly marked “**Proposal for Tender Ref 17.21: Auditing services for “No More Plastics in Our Oceans” Project - DO NOT OPEN BEFORE SUBMISSION DEADLINE**”. The two sealed inner envelopes shall be marked “Technical Proposal” and “Financial Proposal” respectively. The sealed envelope shall be addressed to WWF-Viet Nam at the following address: No.6, Lane 18, Nguyen Co Thach street, Nam Tu Liem district, Hanoi, Viet Nam.

Alternatively, bidders are allowed to submit their proposal by email. Bidders who intend to submit electronic proposals must follow the following submission instructions:

- Bidders can submit a proposal by email. The proposal shall be separated in two files: one for technical proposal and one for financial proposal.
- The file for the financial proposal shall be protected by a password which shall be kept with the bidders. If the company passed the technical requirement threshold, WWF-Viet Nam would then request the password to open the financial proposal file. However, if the company loses the password or in case the file could not be opened WWF-Viet Nam would not assume responsibility.
- The electronic file shall be in the form of MS word or MS excel or PDF.
- Please send the electronic proposal to [procurement@wwf.org.vn](mailto:procurement@wwf.org.vn) indicating in email subject as **Proposal for Tender Ref 17.21: Auditing services for “No More Plastics in Our Oceans” Project**
- Please be aware that bids or proposals emailed to WWF-Vietnam will be rejected if they are received after the deadline for bid submission. As an email may take some time to arrive after it is sent, especially if it contains a lot of information, we advise all bidders to send email submissions well before the deadline.
- Maximum size for electronic submission: The maximum size per email that WWF-Viet Nam can receive is **25MB**. Bidders may need to split proposals into parts to fit this limit.

Deadline for proposal submission: 17:00 December 11, 2020

### **Criteria for Selection:**

- a) Evaluation of Technical Proposal:

The evaluation panel will fully evaluate the Technical Proposals. The panel will determine which of the Technical Proposals pass the minimum agreed technical score specified below.

After the evaluation of Technical Proposals has been completed, WWF-Viet Nam will notify those Consultants whose proposals did not pass the minimum technical score or were considered to be non-responsive to the TOR and requirements in Request for Proposal.

b) Evaluation of Financial Proposal:

The financial evaluation shall be based on the lowest price of those bidding firms which submitted responsive Technical Proposals. The formula for determining the financial scores is the following:

$$Sf = 100 \times Fm / F, \text{ in which } Sf \text{ is the financial score, } Fm \text{ is the lowest price and } F \text{ the price of the proposal under consideration.}$$

c) Final combined evaluation and negotiations:

The final ranking of the proposals will be based on the quality of technical proposals and lowest cost. The total score will be calculated as the weighted sum of the technical and financial scores, with the weights given to the technical and financial scores being:

$$70/30 \text{ where the technical proposal} = 70 \text{ and the financial proposal} = 30.$$

With regard to contract negotiations WWF-Viet Nam reserves the right to invite the next-ranked firm to negotiate, if negotiations with the first-ranked firm do not result in a contract.

Consultants who pass the minimum score, but are unsuccessful based on the calculation of the technical and financial scores, will be notified after the contract with the winner has become effective.

### Technical Evaluation Criteria

No.	Criteria	Max. Score
<b>1</b>	<b>Organization and Methodology</b>	<b>40</b>
	Understanding of the audit requirements	10
	Understanding the expected deliverables	10
	Approach and Methodology to be used	10
	Implementation plan (starting time and total time needed, inputs by team members)	10
<b>2</b>	<b>Quality of key personnel</b>	<b>50</b>

	The auditors must be a chartered or registered public accountant.	15
	HR arrangement: Team leader and team members hold CPA or ACCA, CFA or MBA or equivalent qualification and have professional experience as required in TOR	35
<b>3</b>	<b>Qualification of Audit Firm</b>	<b>10</b>
	<b>TOTAL TECHNICAL SCORE</b>	<b>100</b>

Note: The acceptable threshold for technical proposals is set at a **minimum score of 70 points out of 100 points**. Technical proposals which do not reach this minimum score will not be considered for financial evaluation.

## C - TERMS OF REFERENCE

World Wide Fund for Nature (WWF) is one of the leading International Organizations working on environment in the world. We are implementing project “**No More Plastics in Our Oceans**” with funding from Norad (Norwegian Agency for Development Cooperation) via WWF-Norway.

### 1. SUMMARY INFORMATION

Project Name	<b>No More Plastics in Our Oceans</b>
Audit Location	WWF- Vietnam Hanoi office
Audit Period	Annually Audit : Year 2020 and 2021
Project Budget	<b>2,458,630 NOK</b>
Audit requirements	The annual financial statements of the Project shall be audited in accordance with International Standards of Auditing (ISA) 800 (“Special considerations audits of financial statements prepared in accordance with special purpose frameworks”) or ISA 805 (“Special considerations audits of single financial statements and specific elements, accounts or items of a financial statement”). Additional requirements applicable to the auditor and the audit report are included in article 5 of the General Conditions. (See attachment) The auditor will send a copy of the final signed audit report and management letter (after WWF-Vietnam has agreed the final version with WWF-Norway) together with the reporting on Award Audit Instructions sent by KPMG Norway, to the following email address, <a href="mailto:wwf.reporting@kpmg.no">wwf.reporting@kpmg.no</a> which belongs to the WWF-Norway auditor.
Audit Deliverables	Financial Statement and Management Letter

### 2. EXPECTED TIMELINES:

Project Period	Expected Audit Time	1st Draft Report Submission	2 <sup>nd</sup> draft Report submission	Final Report Submission
01 Jan 2020 - 31 Dec 2020	1 <sup>st</sup> week of Feb 2021	22th Feb 2021	3 <sup>rd</sup> Mar 2021	10th Mar 2021
01 Jan 2021 - 31 Dec 2022	1 <sup>st</sup> week of Feb 2021	22th Feb 2022	3 <sup>rd</sup> Mar 2022	10th Mar 2022

### 3. INTRODUCTION OF THE PROJECT

**Project title:** No More Plastics in Our Oceans

**Country:** Viet Nam

**Project Location:** Da Nang, Phu Yen, Rach Gia

**Duration:** Jan 2020 – Dec 2021

The project will be implemented in two (02) years from January 2020 to December 2021 at various cities in Vietnam. It comprises three (03) objectives, focusing on (i) studying the overview of marine plastic litter in Vietnam, (ii) building and delivering a behavior change communication program targeting consumer groups and the public; and (iii) involving three cities in signing up the PSC commitment to the WWF Plastic pollution free Cities Program and having policy changes in plastic waste management.

### 4. AUDIT DELIVERABLES

**Please refer to below Attachment - Special Condition – Article 5. AUDIT**

**Attachment - Special Condition**

**5 AUDIT**

5.1 If an audit of the Project's financial statements is required pursuant to the Specific Conditions, the audit shall be carried out by an independent chartered/certified or state-authorized public accountant (auditor).

5.2 MFA reserves the right to approve the auditor, and may require that the auditor shall be replaced if MFA finds that the auditor has not performed satisfactorily or if there is any doubt as to the auditor's independence or professional standards.

5.3 The auditor shall form an opinion on whether the Project's financial statements fairly reflect the financial position of the Project and whether they are prepared, in all material respects, in accordance with the applicable financial reporting framework, namely:

- a) the accounting principles followed by the Grant Recipient and;
- b) the requirements of article 3 clause 2 of the General Conditions.

5.4 The auditor shall report in accordance with the applicable audit standard, as agreed in the Specific Conditions.

5.5 The audit report shall include:

- a) the Project name and agreement number;
- b) identification of the Project's total expenses and total income;
- c) the subject of the audit;
- d) the financial reporting framework applied;
- e) the auditing standards applied;
- f) a statement that the auditor has obtained reasonable assurance about whether the financial statements as a whole are free from material misstatement;
- g) the auditor's opinion.

5.6 In addition to the Project's audit report, the auditor shall submit a management letter (matters for governance attention), which shall contain any findings made during the audit of the Project. It shall also list any measures that have been taken as a result of previous audits and whether such measures have been adequate to deal with reported shortcomings.

5.7 If any findings have been reported in the Project's management letter, the Grant Recipient shall prepare a response including an action plan to be submitted to MFA together with the management letter.

5.8 The costs of the audit of the Project's financial statements shall be included in the Project's budget.

5.9 The audit requirements stated in this Agreement are applicable for the total Grant, including any part of the Grant that has been transferred to a cooperating partner.

5.10 The auditor of the Project's consolidated financial statement is responsible for the direction, supervision and performance of the audit of any part of the Grant that has been transferred to a cooperating partner. The auditor shall assure itself that those performing the audit for cooperating partners have the appropriate qualifications, that the audit is in compliance with professional standards, and that the audit report is appropriate under the circumstances.

5.11 The auditor of the Project's consolidated financial statement shall express an opinion on whether the statement is prepared, in all material respects, in accordance with the requirements of this Agreement. To

this end, the auditor shall obtain sufficient appropriate audit evidence regarding the financial statements of the cooperating partner and the consolidation process.

#### **5. AUDITOR QUALIFICATIONS:**

##### **For Auditing Company:**

- Be a legal entity with business license granted by the competent authority;
- Have at least 8 years experience in the field of audit ;
- Experience in providing audit services to at least 3 ODA projects/Public funds with International Auditing Standards (ISA 800/805), ISRS 4400
- Possess a professional group of auditors who have qualifications and rich experience in the field of audit;

##### **For Auditor:**

- Audit Manager shall be university degree holder in economics, finance/accounting or related majors and shall have minimum 8 years' experience in conducting audits and proven experience as Audit Manager in auditing contracts for at least 3 ODA/ public fund projects; good knowledge of English. The audit manager or Team leader should pertain an internationally recognized professional qualification in auditing practice (ACCA, CPA, CA or equivalent)
- Senior Auditors must have university degree in economics, finance/accounting or related majors and shall have minimum 5 years' experience in their profession and proven experience in auditing at least 3 ODA/ public fund projects; have good knowledge of English; The senior auditor should pertain an internationally recognized professional qualification in auditing practice (ACCA, CPA, CA or equivalent)
- Junior Auditors shall be university degree holder in economics, finance/accounting or related majors and have experience in conducting audits; have good knowledge of English;
- The auditors must be a chartered or registered public accountant

**Form 1 – PROPOSAL SUBMISSION**

PROPOSAL SUBMISSION

**For [insert title of assignment specified in WWF-Viet Nam's Request for Proposal]**

TO: Procurement Unit  
WWF Viet Nam  
No.6, Lane 18 Nguyen Co Thach Str.,  
Nam Tu Liem Dist., Hanoi  
[procurement@wwf.org.vn](mailto:procurement@wwf.org.vn)

(Date)

Dear Sir/Madam,

Having carefully examined the Request for Proposal or the aforementioned assignment, we, the undersigned, would like to submit our Proposal.

We agree to abide by this Proposal for the period of **xx** days from the date fixed by WWF Viet Nam for the bid submission deadline specified in the aforementioned Request for Proposal (as amended, if applicable), and it shall remain binding upon us and may be accepted at any time before the expiry of that period.

We understand that you are not bound to accept the lowest or any Proposal you may receive.

Date : .....day of....., 2020

Signature and seal : .....in the capacity of.....

Duly authorized to sign tenders for and on behalf of.....

.....

(IN BLOCK CAPITALS)

**Form 2 – STATEMENT OF AVAILABILITY**

*[Insert Company logo and paper heading]*

**STATEMENT OF AVAILABILITY**

To: WWF-Viet Nam  
Procurement Office

Date: \_\_\_\_\_

Ref. No.: \_\_\_\_\_

Dear Sir/Madam,

**Subject:** Ref xx – *[insert title of the assignment ]*, *Statement of Availability*

I (We), the undersigned .....

State that the proposed named expert(s) listed below is/are available to carry out the services relating to the Request for Proposal mentioned above as from ....., for the period initially envisaged in the proposal submitted.

No	Expert's Name	Title/Position	Duration
1			
2			
3			
...			

I (We) understand that failure to make the named expert(s) listed above available for the performance of the services may lead to the cancellation of the Contract if the justification provided for the personnel change is not accepted by WWF-Viet Nam in advance.

Date : .....day of....., 2020

Signature and seal : .....in the capacity of.....

Duly authorized to sign tenders for and on behalf of.....

.....

(IN BLOCK CAPITALS)

**Form 3 – FINANCIAL PROPOSAL SUBMISSION**

*[ Date]*

To: Procurement Unit  
WWF Viet Nam  
No.6, Lane 18 Nguyen Co Thach Str.,  
Nam Tu Liem Dist., Hanoi  
[procurement@wwf.org.vn](mailto:procurement@wwf.org.vn)

Dear Sir/Madam,

We, the undersigned, offer to provide the consulting services for [insert title of assignment] in accordance with your Request for Proposal dated [insert date] and our Technical Proposal.

Our attached Financial Proposal is for the amount of [Insert amount(s) in words and figures - [in the event the proposal involves multiple currencies, indicate the corresponding amount for each currency].], excluding all indirect local taxes. The estimated amount of local indirect taxes is [insert currency amount in words and figures] which shall be confirmed or adjusted, if needed, during negotiations.

Our Financial Proposal shall be binding upon us subject to the modifications resulting from Contract negotiations.

We understand you are not bound to accept any Proposal you receive.

Date : .....day of....., 2020

Signature and seal : .....in the capacity of.....

Duly authorized to sign tenders for and on behalf of.....

.....

(IN BLOCK CAPITALS)