



REQUEST FOR PROPOSAL FOR EXTERNAL AUDIT SERVICES

RFP:001/2026 EXTERNAL AUDIT SERVICES

The South African Council for the Architectural Profession (SACAP) is conducting a selection process for an external audit firm. We invite your firm to participate and to submit a proposal to render external audit services.

1. SCOPE OF TERMS OF REFERENCE

The terms of reference are intended to provide a scope of work and deliverables for external audit services for a period of five (5) financial years ending as follows:

- 31 March 2027
- 31 March 2028
- 31 March 2029
- 31 March 2030
- 31 March 2031

2. BACKGROUND

The South African Council for the Architectural Profession (SACAP) is a statutory body, established in terms of the Architectural Profession Act No.44 of 2000 which is committed to serving and protecting the public and the Architectural profession.

SACAP achieve its mandate by regulating the Architectural profession in the Republic of South Africa in aspects pertaining to:

- 2.1. Registration;
- 2.2. Education and training;
- 2.3. Professional conduct and ethical behaviour;
- 2.4. Ensuring continuing professional development;
- 2.5. and fostering compliance with architectural standards.

3. OBJECTIVE

The objective of the appointment is for the auditors to conduct external audit as follows:

- 3.1. The auditors shall express an independent opinion as to whether the financial statements present fairly, in all material respects, the financial position, financial performance and cash flows of SACAP in accordance with the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and the requirements of the Architectural Profession Act No. 44 of 2000;



- 3.2. The audit shall be carried out in accordance with the International Standards on Auditing (ISAs) as issued by the International Auditing and Assurance Standards Board (IAASB);
- 3.3. The auditors shall comply with the duties imposed upon them by the Audit Profession Act.

4. SCOPE OF WORK AND DELIVERABLES

The appointed service provider will be required to:

- 4.1. Perform an audit of Annual Financial Statements prepared in accordance with International Financial Reporting Standards;
- 4.2. Finalise the audit of Annual Financial Statements and express an audit opinion;
- 4.3. Perform audits in compliance with International Standards on Auditing;
- 4.4. Work in conjunction with Internal Auditors in provision of combined assurance to Council on the effectiveness of the internal control systems;
- 4.5. Communicate audit findings to management and ensure they are fully aware of the implications to operations of SACAP;
- 4.6. Review the financial information in the annual report prior to publishing;
- 4.7. Attend and provide input in the Audit and Risk Committee meetings, where necessary;
- 4.8. Review and provide advice on governance; and
- 4.9. Provide final audit report with recommendations to Management and Council.

5. COMPETENCY AND MANDATORY REQUIREMENTS

The service provider is required to meet the following competency requirements:

- 5.1. The engagement partner must be registered and in good standing as an accountant and auditor with:
 - 5.1.1 SAICA - South African Institute of Chartered Accountants; and
 - 5.1.2 IRBA - Independent Regulatory Board for Auditors;
- 5.2. The audit firm must also be registered with the Independent Regulatory Board for Auditors;
- 5.3. The audit firm's in-house capacity must comprise of at least three (3) Registered Auditor's (Audit partners);
- 5.4. The audit firm must have sufficient in-house capacity to perform external audit for SACAP;
- 5.5. The audit firm must not be over-reliant on SACAP for audit fees, in other words, the firm must be a going concern and must not depend on SACAP's audit fees for going concern purposes (initial year annual audit fees from SACAP must not exceed 10% of the firm's latest annual total revenue);
- 5.6. The firm, engagement partner, engagement manager and the audit team must be free of any conflicts of interest related to the provision of external audit services;
- 5.7. A minimum of five (5) recent (not older than 3 years) written and contactable references from external audit clients;
- 5.8. Service Providers tax matters must be in good standing;



- 5.9. Compulsory briefing session will be held via Microsoft Teams on **23 October 2026** under the following details:
- Registration starts at 09h30
 - Session starts at 10h00
 - Link to the session:
<https://teams.microsoft.com/meet/3838478426692310?p=a4ePdhoMBb96l3Tp5s>
 - Meeting ID: 383 847 842 669 231 0
Passcode: bB9P3af9
- 5.10. Failure to attend the briefing session will result in a disqualification.

6. CONTENT OF THE PROPOSAL

The proposal must include the following:

- 6.1. Company profile demonstrating relevant experience;
- 6.2. Proposed methodology and approach to be used in keeping with the scope of work;
- 6.3. A list of contactable client references where the bidder has successfully concluded similar audit work in terms of scope and complexity;
- 6.4. Composition of the project team and abridged CV of each member of the proposed team (qualifications, experience, expertise etc.);
- 6.5. Latest evidence of partner's registration with SAICA and IRBA;
- 6.6. Latest evidence of firm's registration with IRBA;
- 6.7. The latest satisfactory IRBA review score of the engagement partner;
- 6.8. Company registration documents, beneficial ownership documents and ID of the engagement partner;
- 6.9. 2025/2026 Audited / Reviewed Annual Financial Statements.

For the Financial Proposal the following is required:

- 6.10. The Financial Proposal must indicate the proposed annual fee for the service which gives an indication of the;
 - 6.10.1. Annual fee for the five (5) year period inclusive of VAT and disbursements;
 - 6.10.2. A breakdown of these anticipated out-of-pocket expenses (disbursements).

Other important conditions

- 6.11. The bidder is responsible for all costs incurred in the preparation and submission of the proposal;
- 6.12. The successful service provider will enter into a formal contract/service level agreement (SLA) with SACAP;
- 6.13. SACAP reserves the right not to award this contract;
- 6.14. SACAP reserves the right to disregard a bidders' proposal should it be found that work was previously undertaken for the SACAP to which poor performance was noted during the execution of such contract in the last five (5) years;



- 6.15. Should the bidder present information intentionally incorrectly/fraudulently, their proposal shall be disqualified;
- 6.16. It is the responsibility of prospective bidders to ensure that their bid documents are submitted before the closing date and time of the bid;
- 6.17. Written proposals must be submitted on or before 12:00 pm on 10 November 2026 to the following address:

SACAP Building, Right Wing,
51 Wessel Road,
Rivonia
Sandton
2128

- 6.18. Service provider must submit their bid documentation as follows:
 - 6.18.1. Four (4) hard copies of the bid documents must be submitted, with one being "Original" and the other three as "copies";
- 6.19. All enquiries must be made in writing to Elelwani.Ndou@sacapsa.com during office hours of 8:00am to 4:30pm, Monday to Friday;
- 6.20. If you don't hear from us within ninety (90) days after the closing date, please accept that your proposal was not successful.

7. EVALUATION PROCESS:

Phase 1: Pre-qualification criteria (Compliance Checklist)

Proposals will be disqualified or excluded under the following conditions:

- 7.1. Submission after the deadline;
- 7.2. Proposals submitted at incorrect location;
- 7.3. Proposals submitted via email or fax;
- 7.4. Failure to submit three (3) copies and one original bid document;
- 7.5. Not including a confirmation of registration from the (IRBA) and (SAICA) indicating the registration of the engagement partner;
- 7.6. Not including a confirmation of registration from the (IRBA) indicating the registration of the audit firm;
- 7.7. BBBEE Certificate/ Sworn Affidavit (Not older than three (3) Months) not submitted;
- 7.8. Four (4) hard copies (one being "Original" and the other three as "Copies") of SACAP Supplier Declaration Form not fully completed and duly signed;
- 7.9. Detailed statement confirming the independence of the bidder and the proposed external audit team as per Annexure B;
- 7.10. No company registration documents, beneficial ownership documents and ID of the engagement partner;
- 7.11. No 2025/2026 Audited / Reviewed Annual Financial Statements.



Phase 2: Functionality Evaluation

The service provider's proposal will be evaluated against the set criteria indicated below. A form will be used which will reflect the name of the service provider and the different criteria with space provided to record the points awarded. The allocation of points will not be on a basis of consensus.

The following scoring matrix will be used:

Unable to evaluate	Does not comply with the requirements	Partially complies with the requirements	Fully complies with requirements	Exceeds requirements	Exceptionally exceeds requirements
0	1	2	3	4	5

The following formula will be used to convert the points scored against the weight:

$$P_s = \left(\frac{S_o}{M_s} \right) \times 100$$

Where:

Ps = Percentage scored for functionality by proposal under consideration

So = Total score of proposal under consideration

Ms = Maximum possible score

A minimum of 70 points out of 100 points on **Functionality Evaluation** will be required to qualify for phase 3.

SACAP will analyse and assess technical capability and therefore the bidder should demonstrate the following:



Area of Review	Scoring Guidelines	Maximum Points	Bidder Score								
1. Assessment of the Firm and Engagement Partner 1.1. Experience relevant to the assignment Bidders must submit a company profile illustrating the following information: 1.1.1. Minimum of 5 years' experience in the membership bodies. Firms must provide a schedule of membership bodies audits performed, and letters confirming number of years as per schedule provided. 1.1.2. Provide a minimum of five (5) signed reference letters where the bidder has successfully concluded similar audit work in terms of scope and complexity. 1.1.3. Firm In-house capacity of at least 3 Registered Auditor's (Audit partners).	Below 5 years = 0 5-6 years = 2 7-8 years = 3 9-10 years = 4 More than 10 years = 5 Below 5 letters relevant to the assignment = 0 5-6 letters relevant to the assignment = 2 7-8 letters relevant to the assignment = 3 9-10 letters relevant to the assignment = 4 More than 10 relevant to the assignment = 5 <table><tr><th>Number of Registered Audit partners</th><th>Score</th></tr><tr><td>3</td><td>Score = 3</td></tr><tr><td>4 - 6</td><td>Score = 4</td></tr><tr><td>More than 6</td><td>Score = 5</td></tr></table>	Number of Registered Audit partners	Score	3	Score = 3	4 - 6	Score = 4	More than 6	Score = 5	20 15 15	
Number of Registered Audit partners	Score										
3	Score = 3										
4 - 6	Score = 4										
More than 6	Score = 5										



1.2. Assessment of the Engagement Partner 1.2.1. Engagement partner – confirmation of experience in the membership bodies, this should be verified in terms of a CV supplied. 1.3. Assessment of the Audit Manager 1.3.1. Audit Manager - confirmation of experience (including articles) in the membership bodies, this should be verified in terms of a CV supplied.	5 = more than 15 years' experience, 4 = more than 10 years but less than 15 years; 3 = more than 5 years but less than 10 years; 2 = more than 1 year and less than 5 years; 1 = less than 1 years' experience; and 0 = no CV included Audit Manager <table><tr><th>Years experience</th><th>Score</th></tr><tr><td>No experience/no information</td><td>Score = 0</td></tr><tr><td>Below 5</td><td>Score = 2</td></tr><tr><td>5-6</td><td>Score = 3</td></tr><tr><td>7-8</td><td>Score = 4</td></tr><tr><td>9 and above</td><td>Score = 5</td></tr></table>	Years experience	Score	No experience/no information	Score = 0	Below 5	Score = 2	5-6	Score = 3	7-8	Score = 4	9 and above	Score = 5	20 10	
Years experience	Score														
No experience/no information	Score = 0														
Below 5	Score = 2														
5-6	Score = 3														
7-8	Score = 4														
9 and above	Score = 5														
2. Independence and objectivity 2.1. The audit firm must not be over-reliant on SACAP for audit fees, in other words, the firm must be a going concern and must not depend on SACAP's audit fees for going concern purposes (initial year annual audit fees from SACAP must not exceed 10% of the firm's 2025/2026 Audited / Reviewed Annual Financial Statements).	More than 10% = 0 Less than 10% = 5	10													
3. Quality assurance:															



3.1. Evidence of engagement partners' latest satisfactory IRBA review score.	Results from IRBA: - No evidence of IRBA review results or IRBA review unsatisfactory = 0 - Satisfactory IRBA review = 5	10	
Total		100	
Threshold Score		70	

Phase 3: Pricing and Black Economic Empowerment (BEE)

The following preference point systems are applicable to all bids whereby preference points will be awarded for Price and B-BBEE Status Level of Contribution:

- The 80/20 system is for bid up to the value of R1 500 000
- The 90/10 system is for bid with a value of more than R1 500 000

The qualifying bids will be evaluated in terms of 90/10 preference points systems, where 90 points is for pricing and 10 for B-BBEE Level Status as this bid is estimated to be more than R1 500 000.

Pricing (Inclusive of VAT) (90 Points)



The following formula will be used to calculate the points for the price in respect of the competitive tenders or quotations with the rand value of more than R1 000 000.00:

$$\text{For Values more than R1 000 000.00} \quad P_s = 90 \left(1 - \frac{P_t - P_{\min}}{P_{\min}} \right)$$

Where;

P_s = Points scored for comparative price of tender / offer under Consideration

P_t = Comparative price of tender / offer under construction

$P_{\min}$ = Comparative price of lowest acceptable tender / offer

B-BBEE Status Level (10 Points)

- Preference points must be awarded to a bidder for attaining the B-BBEE status level of contribution in accordance with the table below:

BBBEE STATUS LEVEL OF CONTRIBUTION	NUMBER OF POINTS 90/10
1	10
2	9
3	8
4	6
5	4
6	3
7	2
8	1
NON-COMPLIANT CONTRIBUTOR	0



SACAP reserves the right to request the shortlisted providers to make physical presentations on the key features of their proposals.

Please visit SACAP Website to access the SACAP Supplier Declaration Form. www.sacapsa.com

For further information a bidder may contact the Procurement Administrator at:

Contact number: 011 479 5039

Email address: elewani.ndou@sacapsa.com

Yours Sincerely

Chairperson of Bid Specification Committee.



ANNEXURE A: Details of the key personnel of the bidders' proposed team

Name	Position	Role/Duties in this Project	Qualification	Relevant project experience	
				Project description.	Client, Project period.

