

BID NUMBER DHA05-2026: APPOINTMENT OF AN APPROPRIATELY QUALIFIED SERVICE PROVIDER/S WITH SUITABLE EXPERIENCE TO RENDER INTERNAL AUDIT SERVICES AND FORENSIC INVESTIGATION ON BEHALF OF THE DEPARTMENT ON AN “AS-AND-WHEN REQUIRED” BASIS, OVER A PERIOD OF THREE (3) YEARS, WITH AN OPTION TO EXTEND WITH A FURTHER TWO (2) YEARS SUBJECT TO SATISFACTORY PERFORMANCE AND AVAILABILITY OF FUNDS.

Firms may ask for clarification on the tender document or any part thereof, up to close of business 1 week before the deadline for the submission of the bids – The deadline close of business of 19 June 2025.

No.	Questions	Answers
	<p>We would like to request clarification regarding the requirement under the functionality criteria for the submission of an independent external quality review / conformance certificate.</p> <p>Based on our understanding of the IIA Global Internal Audit Standards, external quality assessments (as part of a Quality Assurance and Improvement Programme) are primarily applicable to the Internal Audit Activity within an organisation, where an internal audit function is established and subject to periodic external assessment (typically every five years).</p> <p>As a professional services firm providing outsourced/co-sourced internal audit and forensic services, we note that:</p> <ol style="list-style-type: none"> 1. Our firm operates under its own firm-wide quality management systems and professional standards, rather than maintaining a single Internal Audit Activity subject to an IIA external quality assessment; 2. External quality assessments in terms of the IIA standards are therefore not directly issued for consulting firms in the same manner as for in-house internal audit functions. 	<p>In accordance with the bid requirements, bidders are required to submit a conformance certificate relating to an independent external quality review conducted within the last five (5) years. Where an audit firm provides internal audit services to a client, whether on an outsourced or co-sourced basis, the internal audit activity performed by the firm is expected to conform with the Global Internal Audit Standards (IIA Standards).</p>

No.	Questions	Answers
	<p>In light of the above, we request confirmation on the following:</p> <ol style="list-style-type: none">1. Whether the requirement for an independent external quality review / conformance certificate is intended to apply specifically to:<ol style="list-style-type: none">1. Internal Audit Activities (e.g., in-house functions), or2. External service providers (consulting firms), and if so, in what form?	