



an agency of the  
Department of Sport, Arts and Culture

RFQ:25077

QUOTATION DESCRIPTION	DEPART.	CONTACT PERSON	CLOSING DATE
Request for quotation: Request for quotations from qualified service providers to conduct quality review of interim financial statements for the period ended 31 December 2023 and annual financial statements for the period ending 31 March 2024.	FINANCE	SCM  Tel: 012 336 4029 Email: lerato@freedompark.co.za  Technical: Phumudzo@freedompark.co.za 012 336 4148	20 March 2024 Time:10h00am
<p>ALL QUOTATIONS OR PROPOSALS TO BE SUBMITTED TO: TENDER BOX,2<sup>nd</sup> FLOOR ADMIN BUILDING</p> <p>ADDRESS: FREEDOM PARK ADMIN BUILDING CNR KOCH &amp; 7th AVENUE, SALVOKOP, PRETORIA</p>			

## INDEX

NO	DETAILS	DOCUMENT
	LIST OF RETURNABLE DOCUMENTS THAT SHOULD FORM PART OF QUOTATION DOCUMENT (NEATLY ATTACHED AS ANNEXURES)	
1	Tax Clearance Certificate or Unique Pin	
2	Proof or supporting documents for points claim on specific goal -SBD6.1	
3	Tax compliant CSD Report	
4	Comprehensive proposal or Quotation that respond to Freedom Park Request(quotation validity must be 90 days)	
5	BBBEE Registration Certificate.	
<b>ALL PRICES MUST BE VAT INCLUSIVE</b>		

## **1. Invitation of Proposals**

Freedom Park extends a call for the submission of proposals from suitably qualified service providers for the review interim financial statement for the 9 months period ended 31 December 2023 and annual financial statements for the 12 months period ending 31 March 2024.

## **2. Background**

Freedom Park is a public entity legislated by the National Heritage Resources Act No.25 of 1999, to provide a pioneering and empowering heritage destination that challenges visitors to reflect upon our past, improve our present and build on our future as a unified nation.

There is a set annual requirement for a multi-tiered review of the organisations' annual financial statements prior to submission to the office of the Auditor General. Due to the nature, skills required and urgency, Freedom Park will procure the services of a qualified service provider to ensure that reporting standards are adhered to as required by Section 40(1)(b) of the Public Finance Management Act. The appointed service provider will review compliance of the annual financial statements with GRAP Standards, Generally Accepted Accounting Practices, National Treasury regulations and other applicable regulations.

It is required from the qualified service provider to review the Freedom Park's interim financial statement for the period ended the 31 December 2023 and annual financial statements for the 12 months period ending 31 March 2024.

## **3. Scope and Progress**

### **3.1. REVIEW OF INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023.**

The review of the interim financial statements seeks to ensure that all management assertions relating to the financial statements are achieved, ensure that financial statements are adequate, complete, accurate and reliable and that financial statements adhere to the Accounting Standard Board requirements: GRAP Standards and other applicable standards.

*Any reference to GRAP refers to the Standards of GRAP, directives issued by the Accounting Standards Board, instruction notes /guidelines from National Treasury and any other relevant information.*

The scope of the quality review of the interim financial statements comprises the following:

- Evaluating the quality of the interim financial reports.
- Reviewing the integrity of the financial information compiled by the organization in support of the validity, accuracy, and completeness of the financials.
- Evaluating the reasonableness of estimates and assumptions used in preparing the financial statements.
- Detailed and technical GRAP review on the interim financial statements for accuracy and completeness.
- Detailed review of the Statement of Financial Position and for accuracy and completeness (alignment with supporting schedules).
- Detailed Evaluation and review of the Statement of Financial Performance for accuracy and compliance with applicable GRAP Standards.
- Detailed Review of the Statement of comparison of budget and actual amounts for accuracy and compliance.
- Detailed Review and evaluation of the Statement of changes in net assets for accuracy and completeness.
- Detailed review of the Cash flow Statement for accuracy and completeness and compliance with applicable GRAP Standards and supporting documentation.
- Review of the Accounting policies for accuracy and compliance with applicable GRAP Standards.
- Detailed review of the Notes to the interim financial statements for accuracy, completeness and alignment with financial statements and compliance with GRAP.
- Detailed review of other supplementary schedules for completeness and alignment with supporting documentation.
- Evaluation and review of financial statements for completeness and compliance with GRAP disclosure requirements.
- Provide a detailed plan of how the review will be undertaken, inclusive of skills transfer plan.
- Provide Freedom Park with a GRAP disclosure checklist and supporting documentation.
- Prepare a cross referenced audit file to ensure that there are supporting documents for each balance for the Interim Financial Statements.
- Detailed Review of areas where weaknesses have been identified from the previous AGSA audit (financial instruments and operating leases) for accuracy,

completeness, and compliance with the relevant GRAP Standards.

- Reports must be compiled after all detailed review procedures have been completed.

### 3.2. REVIEW OF ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31 MARCH 2024.

The review of the annual financial statements seeks to ensure that all management assertions relating to the financial statements are achieved, ensure that financial statements are adequate, complete, accurate and reliable and that financial statements adhere to the Accounting Standard Board requirements: GRAP Standards and other applicable standards.

*Any reference to GRAP refers to the Standards of GRAP, directives issued by the Accounting Standards Board, instruction notes /guidelines from National Treasury and any other relevant information.*

The scope of the quality review of the annual financial statements comprises the following:

- Evaluating the quality of the annual financial reports.
- Reviewing the integrity of the financial information compiled by the organization in support of the validity, accuracy, and completeness of the financials.
- Evaluating the reasonableness of estimates and assumptions used in preparing the financial statements.
- Detailed and technical GRAP review on the annual financial statements for accuracy and completeness.
- Detailed review of the Statement of Financial Position and for accuracy and completeness (alignment with supporting schedules).
- Detailed Evaluation and review of the Statement of Financial Performance for accuracy and compliance with applicable GRAP Standards.
- Detailed Review of the Statement of comparison of budget and actual amounts for accuracy and compliance.
- Detailed Review and evaluation of the Statement of changes in net assets for accuracy and completeness.
- Detailed review of the Cash flow Statement for accuracy and completeness and compliance with applicable GRAP Standards and supporting documentation.
- Review of the Accounting policies for accuracy and compliance with applicable

#### GRAP Standards.

- Detailed review of the Notes to the annual financial statements for accuracy, completeness and alignment with financial statements and compliance with GRAP.
- Detailed review of other supplementary schedules for completeness and alignment with supporting documentation.
- Evaluation and review of financial statements for completeness and compliance with GRAP disclosure requirements.
- Provide a detailed plan of how the review will be undertaken, inclusive of skills transfer plan.
- Provide Freedom Park with a GRAP disclosure checklist and supporting documentation.
- Prepare a cross referenced audit file to ensure that there are supporting documents for each balance for the Interim Financial Statements.
- Detailed Review of areas where weaknesses have been identified from the previous AGSA audit (financial instruments and operating leases) for accuracy, completeness, and compliance with the relevant GRAP Standards.
- Reports must be compiled after all detailed review procedures have been completed.

Note: It is expected that the necessary skills transfer will occur to affected staff throughout the review period.

#### **4. Eligibility criteria**

Only competent and qualified professional firms who meet the criteria below may participate:

- Have strong and in-depth knowledge of the operations of government entities.
- Have extensive knowledge of GRAP Standards, Treasury regulations, PFMA and other applicable legislation.
- Stay abreast of new legislation or changes in the applicable legislation.
- Have assisted Government entities with similar projects.
- References for current and past similar work completed.

<b>Bidders (Company Experience)</b>	<b>Weighting (4)</b>	<b>20</b>
<p>The company must have the minimum requirements stated below and give references to similar projects executed during the last three (3) years in the table format.</p> <ul style="list-style-type: none"> <li>- Name of Public Entity</li> <li>- Project description (Similar to Freedom Parkes's scope of work</li> <li>- Contract Period</li> <li>- Contract Amount</li> </ul> <p>Minimum of 6 completed contracts are required in order to score maximum points</p>	<p>Failure to submit a table with required information = 0 point</p> <ul style="list-style-type: none"> <li>• Table consisting of 1 (Similar project) =1 point</li> <li>• Table with 2 -3 similar contracts =3 points</li> <li>• Table with 4 -5 (similar projects = 4 points</li> <li>• Table with 6 and above (Similar projects) = 5 point</li> </ul>	
<b>Bidder References</b>	<b>Weighting (4)</b>	<b>Total Points</b>
<p>The bidder is required to provide a of six (6) contactable client references, where similar scope have been rendered. At least three (3) reference letters for each scope of work as per the TOR. References should be presented in the form of a written letter on an official letterhead from clients where similar services have been provided. The reference letters will be assessed based on experience of similar work done as required by the TOR.</p>	<p><b>No references = 0 points</b></p> <ul style="list-style-type: none"> <li>• No reference letters covering the two scopes of work= 0 point</li> <li>• 1-2 Reference letter(s) covering the scopes of work = 2 points</li> <li>• 3-4 Reference letters covering the scopes of work = 3 points</li> <li>• 5 Reference letters covering the scopes of work=5 points</li> <li>• 6 and above Reference letters covering the scopes of work = 5 points</li> </ul>	<b>20</b>
<p><b>Capacity and ability to deliver the service. (Assessment of external Internal Audit) and the Review of Interim Financial Statement</b></p> <p>The bidder is required to demonstrate their suitability with respect to its capacity/ability to execute and deliver on the two scopes of work required, based on</p>	<p><b>Project Team Experience</b></p> <p>0 year experience in assessment of external internal audit and Review of Interim Financial Statement = 0 point</p> <p>1 year experience in assessment of external internal audit and Review of Interim Financial Statement = 1 point</p> <p>2 year experience in assessment of</p>	<b>30</b>

<p>key personnel experience in the industry. (Please attach CVs of key personnel). The relevant qualifications and experience will include at a minimum:</p> <ul style="list-style-type: none"> <li>• AFS Expertise in the Public Sector (Qualified as a CA) attach qualification)</li> </ul> <p>Internal Auditing review expertise in the Public sector (Qualified as a CA) attach qualification)</p>	<p>external internal audit and Review of Interim Financial Statement = 2 points</p> <p>3 year experience in assessment of external internal audit and Review of Interim Financial Statement =3 points</p> <p>4 year experience in assessment of external internal audit and Review of Interim Financial Statement = 4 points</p> <p>5 year experience in assessment of external internal audit and Review of Interim Financial Statement = 5 points</p>	
<p><b>Project plan/ Methodology</b></p>	<p><b>Weighting (6)</b></p>	<p><b>30</b></p>
<p>Considers the responsiveness to the TOR, the level of detail in the proposal, including timelines for executing the project within 1 month. NB: Methodology should cover the two scopes of work as per the TOR</p> <ul style="list-style-type: none"> <li>✓ Solution that meets Freedom Park's Requirements</li> <li>✓ A description of the proposed services addressing each service requirement listed in the scope of work</li> </ul>	<p><b>No</b> Project Methodology = 0 point</p> <p>Generic Methodology= 2 Points</p> <p>Methodology covering one scope = 3 points</p> <p>Detailed Methodology covering both scopes =5 points</p>	
	<p><b>TOTAL</b></p>	<p><b>100</b></p>



## PREFERENCE POINTS CLAIM FORM IN TERMS OF THE PREFERENTIAL PROCUREMENT REGULATIONS 2022

This preference form must form part of all tenders invited. It contains general information and serves as a claim form for preference points for specific goals.

**NB: BEFORE COMPLETING THIS FORM, TENDERERS MUST STUDY THE GENERAL CONDITIONS, DEFINITIONS AND DIRECTIVES APPLICABLE IN RESPECT OF THE TENDER AND PREFERENTIAL PROCUREMENT REGULATIONS, 2022**

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### 1. GENERAL CONDITIONS

1.1 The following preference point systems are applicable to invitations to tender:

- the 80/20 system for requirements with a Rand value of up to R50 000 000 (all applicable taxes included); and
- the 90/10 system for requirements with a Rand value above R50 000 000 (all applicable taxes included).

1.2 **To be completed by the organ of state**

*(delete whichever is not applicable for this tender).*

- a) The applicable preference point system for this tender is the 90/10 preference point system.
- b) The applicable preference point system for this tender is the 80/20 preference point system.
- c) Either the 90/10 or 80/20 preference point system will be applicable in this tender. The lowest/ highest acceptable tender will be used to determine the accurate system once tenders are received.

1.3 Points for this tender (even in the case of a tender for income-generating contracts) shall be awarded for:

- (a) Price; and
- (b) Specific Goals.

1.4 **To be completed by the organ of state:**

The maximum points for this tender are allocated as follows:

	<b>POINTS</b>
<b>PRICE</b>	80
<b>SPECIFIC GOALS</b>	20
<b>Total points for Price and SPECIFIC GOALS</b>	<b>100</b>

- 1.5 Failure on the part of a tenderer to submit proof or documentation required in terms of this tender to claim points for specific goals with the tender, will be interpreted to mean that preference points for specific goals are not claimed.
- 1.6 The organ of state reserves the right to require of a tenderer, either before a tender is adjudicated or at any time subsequently, to substantiate any claim in regard to preferences, in any manner required by the organ of state.

**2. DEFINITIONS**

- (a) **“tender”** means a written offer in the form determined by an organ of state in response to an invitation to provide goods or services through price quotations, competitive tendering process or any other method envisaged in legislation;
- (b) **“price”** means an amount of money tendered for goods or services, and includes all applicable taxes less all unconditional discounts;
- (c) **“rand value”** means the total estimated value of a contract in Rand, calculated at the time of bid invitation, and includes all applicable taxes;
- (d) **“tender for income-generating contracts”** means a written offer in the form determined by an organ of state in response to an invitation for the origination of income-generating contracts through any method envisaged in legislation that will result in a legal agreement between the organ of state and a third party that produces revenue for the organ of state, and includes, but is not limited to, leasing and disposal of assets and concession contracts, excluding direct sales and disposal of assets through public auctions; and
- (e) **“the Act”** means the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).

**3. FORMULAE FOR PROCUREMENT OF GOODS AND SERVICES**

**3.1. POINTS AWARDED FOR PRICE**

**3.1.1 THE 80/20 OR 90/10 PREFERENCE POINT SYSTEMS**

A maximum of 80 or 90 points is allocated for price on the following basis:

**80/20**

**or**

**90/10**

$$Ps = 80 \left( 1 - \frac{Pt - P_{min}}{P_{min}} \right) \quad \text{or} \quad Ps = 90 \left( 1 - \frac{Pt - P_{min}}{P_{min}} \right)$$

Where

- Ps = Points scored for price of tender under consideration  
Pt = Price of tender under consideration  
Pmin = Price of lowest acceptable tender

### 3.2. FORMULAE FOR DISPOSAL OR LEASING OF STATE ASSETS AND INCOME GENERATING PROCUREMENT

#### 3.2.1. POINTS AWARDED FOR PRICE

A maximum of 80 or 90 points is allocated for price on the following basis:

$$Ps = 80 \left( 1 + \frac{Pt - P_{max}}{P_{max}} \right) \quad \text{or} \quad Ps = 90 \left( 1 + \frac{Pt - P_{max}}{P_{max}} \right)$$

Where

- Ps = Points scored for price of tender under consideration  
Pt = Price of tender under consideration  
Pmax = Price of highest acceptable tender

## 4. POINTS AWARDED FOR SPECIFIC GOALS

- 4.1. In terms of Regulation 4(2); 5(2); 6(2) and 7(2) of the Preferential Procurement Regulations, preference points must be awarded for specific goals stated in the tender. For the purposes of this tender the tenderer will be allocated points based on the goals stated in table 1 below as may be supported by proof/ documentation stated in the conditions of this tender:
- 4.2. In cases where organs of state intend to use Regulation 3(2) of the Regulations, which states that, if it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—
- (a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system,

then the organ of state must indicate the points allocated for specific goals for both the 90/10 and 80/20 preference point system.

**Table 1: Specific goals for the tender and points claimed are indicated per the table below.**

*(Note to organs of state: Where either the 90/10 or 80/20 preference point system is applicable, corresponding points must also be indicated as such.*

*Note to tenderers: The tenderer must indicate how they claim points for each preference point system.)*

The specific goals allocated points in terms of this tender	Number of points allocated (90/10 system) (To be completed by the organ of state)	Number of points allocated (80/20 system) (To be completed by the organ of state)	Number of points claimed (90/10 system) (To be completed by the tenderer)	Number of points claimed (80/20 system) (To be completed by the tenderer)
100% Black owned		8		
51% -99% Black owned		4		
100% women owned		6		
51% -99% women owned		4		
100% youth owned		5		
51% -99% youth owned		2		
2% Owned by Persons with Disabilities		1		

#### **DECLARATION WITH REGARD TO COMPANY/FIRM**

4.3. Name of company/firm.....

4.4. Company registration number:  
.....

4.5. TYPE OF COMPANY/ FIRM

- Partnership/Joint Venture / Consortium
- One-person business/sole propriety

- Close corporation
- Public Company
- Personal Liability Company
- (Pty) Limited
- Non-Profit Company
- State Owned Company

[TICK APPLICABLE BOX]

4.6. I, the undersigned, who is duly authorised to do so on behalf of the company/firm, certify that the points claimed, based on the specific goals as advised in the tender, qualifies the company/ firm for the preference(s) shown and I acknowledge that:

- i) The information furnished is true and correct;
- ii) The preference points claimed are in accordance with the General Conditions as indicated in paragraph 1 of this form;
- iii) In the event of a contract being awarded as a result of points claimed as shown in paragraphs 1.4 and 4.2, the contractor may be required to furnish documentary proof to the satisfaction of the organ of state that the claims are correct;
- iv) If the specific goals have been claimed or obtained on a fraudulent basis or any of the conditions of contract have not been fulfilled, the organ of state may, in addition to any other remedy it may have –
  - (a) disqualify the person from the tendering process;
  - (b) recover costs, losses or damages it has incurred or suffered as a result of that person’s conduct;
  - (c) cancel the contract and claim any damages which it has suffered as a result of having to make less favourable arrangements due to such cancellation;
  - (d) recommend that the tenderer or contractor, its shareholders and directors, or only the shareholders and directors who acted on a fraudulent basis, be restricted from obtaining business from any organ of state for a period not exceeding 10 years, after the *audi alteram partem* (hear the other side) rule has been applied; and
  - (e) forward the matter for criminal prosecution, if deemed necessary.

	..... <b>SIGNATURE(S) OF TENDERER(S)</b>
<b>SURNAME AND NAME:</b>	.....
<b>DATE:</b>	.....
<b>ADDRESS:</b>	.....
	.....
	.....
	.....

## BIDDER'S DISCLOSURE

### 1. PURPOSE OF THE FORM

Any person (natural or juristic) may make an offer or offers in terms of this invitation to bid. In line with the principles of transparency, accountability, impartiality, and ethics as enshrined in the Constitution of the Republic of South Africa and further expressed in various pieces of legislation, it is required for the bidder to make this declaration in respect of the details required hereunder.

Where a person/s are listed in the Register for Tender Defaulters and / or the List of Restricted Suppliers, that person will automatically be disqualified from the bid process.

### 2. Bidder's declaration

2.1 Is the bidder, or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest<sup>1</sup> in the enterprise, employed by the state? **YES/NO**

2.1.1 If so, furnish particulars of the names, individual identity numbers, and, if applicable, state employee numbers of sole proprietor/ directors / trustees / shareholders / members/ partners or any person having a controlling interest in the enterprise, in table below.

Full Name	Identity Number	Name of State institution

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<sup>1</sup> the power, by one person or a group of persons holding the majority of the equity of an enterprise, alternatively, the person/s having the deciding vote or power to influence or to direct the course and decisions of the enterprise.

2.2 Do you, or any person connected with the bidder, have a relationship with any person who is employed by the procuring institution? **YES/NO**

2.2.1 If so, furnish particulars:

.....  
.....

2.3 Does the bidder or any of its directors / trustees / shareholders / members / partners or any person having a controlling interest in the enterprise have any interest in any other related enterprise whether or not they are bidding for this contract? **YES/NO**

2.3.1 If so, furnish particulars:

.....  
.....

### 3 DECLARATION

I, \_\_\_\_\_ the \_\_\_\_\_ undersigned, (name)..... in submitting the accompanying bid, do hereby make the following statements that I certify to be true and complete in every respect:

- 3.1 I have read and I understand the contents of this disclosure;
- 3.2 I understand that the accompanying bid will be disqualified if this disclosure is found not to be true and complete in every respect;
- 3.3 The bidder has arrived at the accompanying bid independently from, and without consultation, communication, agreement or arrangement with any competitor. However, communication between partners in a joint venture or consortium<sup>2</sup> will not be construed as collusive bidding.
- 3.4 In addition, there have been no consultations, communications, agreements or arrangements with any competitor regarding the quality, quantity, specifications, prices, including methods, factors or formulas used to calculate prices, market allocation, the intention or decision to submit or not to submit the bid, bidding with the intention not to win the bid and conditions or delivery particulars of the products or services to which this bid invitation relates.
- 3.4 The terms of the accompanying bid have not been, and will not be, disclosed by the bidder, directly or indirectly, to any competitor, prior to the date and time of the official bid opening or of the awarding of the contract.
- 3.5 There have been no consultations, communications, agreements or arrangements made by the bidder with any official of the procuring institution in relation to this procurement process prior to and during the bidding process except to provide clarification on the bid submitted where so required by the institution; and the bidder was not involved in the drafting of the specifications or terms of reference for this bid.
- 3.6 I am aware that, in addition and without prejudice to any other remedy provided to

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<sup>2</sup> Joint venture or Consortium means an association of persons for the purpose of combining their expertise, property, capital, efforts, skill and knowledge in an activity for the execution of a contract.

combat any restrictive practices related to bids and contracts, bids that are suspicious will be reported to the Competition Commission for investigation and possible imposition of administrative penalties in terms of section 59 of the Competition Act No 89 of 1998 and or may be reported to the National Prosecuting Authority (NPA) for criminal investigation and or may be restricted from conducting business with the public sector for a period not exceeding ten (10) years in terms of the Prevention and Combating of Corrupt Activities Act No 12 of 2004 or any other applicable legislation.

I CERTIFY THAT THE INFORMATION FURNISHED IN PARAGRAPHS 1, 2 and 3 ABOVE IS CORRECT.

I ACCEPT THAT THE STATE MAY REJECT THE BID OR ACT AGAINST ME IN TERMS OF PARAGRAPH 6 OF PFMA SCM INSTRUCTION 03 OF 2021/22 ON PREVENTING AND COMBATING ABUSE IN THE SUPPLY CHAIN MANAGEMENT SYSTEM SHOULD THIS DECLARATION PROVE TO BE FALSE.

.....  
Signature Date

.....  
Position Name of bidder