



REQUEST FOR PROPOSALS (RFP)
RFP- CAI-PSR-F-04-23-1

Financial Audit of Mali PSR subcontractor resources

To: Offerors
From: Creative Associates International, Inc./ P4P
Subject: Request for Proposal (RFP) No. CAI-PSR-F-04-23-1
Performance Period: 21 days
RFP Issue Date: 20/4/2023
RFP Closing Date: 3/5/2023
RFP Closing Time: 4:00 PM – Local Time, Bamako
Reference: United States Agency for International Development (USAID), Contract # 720-688-18-C-00002

Enclosed is a Request for Proposals (RFP). Creative invites qualified firms and organizations to submit a best-price proposal for the audit of Creative’s subcontractor’s financial statements. This work will be funded under USAID Contract # **720-688-18-C-00002**. The issuance of a subcontract is subject to availability of funds, successful negotiation of the subcontract budget and terms, and receiving USAID’s Contracting Officer consent, if required. The Contract resulting from this award will be a single **firm fixed price purchase order**.

The requirements for this activity are described in the “Statement of Work” in Attachment I. Creative encourages your organization to indicate its interest in this procurement by submitting a proposal according to the instructions in Attachment II “Instructions to Offerors”. Proposals will be evaluated based on the “Evaluation Criteria” in Attachment III. Creative will make an award to the responsible Offeror submitting an offer which provides best value to the project: technical merit and price will be both considered.

To be considered, Offerors should submit a complete proposal no later than the closing date and time indicated above. Offerors should ensure that the proposals are well-written in English, easy to read, follow the instructions provided and contain only requested information.

Any questions should be submitted **in writing** and emailed to approvisionnement@crea-p4p.com no later than **three working days after** the issue date of this RFP, **at 5:00 pm GMT. No questions will be entertained if they are received by means other than the specified email address, and any communications to alternate e-mail addresses will result in the disqualification of the bidder.** The solicitation number (listed above) should be stated in the subject line. Answers will be compiled and distributed within three days from the closing date of questions.

Final Proposals must be sent via soft copy to procurement@crea-psr.com and must be comprised of **one electronic copy** of the **Technical Proposal** and **one electronic copy of cost proposal**.

Sincerely,
Creative Procurement Department

Attachments:

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| Attachment I : Statement of Work | Attachment IV : Proposal Cover Letter |
| Attachment II : Instructions to Offerors | Attachment V : Prime Contract Flow-Down Clauses |
| Attachment III : Evaluation Criteria | |

ATTACHMENT I: STATEMENT OF WORK

Audit of Creative's Subcontractor's Financial Statements

I. Audit Objectives

The objective of this activity is to conduct a financial audit of USAID/Mali Peacebuilding, Stabilization and Reconciliation (Creative/Mali PSR)'s subcontractor (hereafter "the recipient") resources under contract number # 720-688-18-C-00002 in accordance with U.S. Government Auditing Standards.

The financial audit shall include a specific audit of all recipient's funds.

The fund accountability statement is the basic financial statement to be audited that presents the recipient's revenues, costs incurred, cash balance of funds provided by Creative Associates International. All currency amounts in the fund accountability statement, and the report findings, if any, must be stated in U.S. dollars. The auditors must indicate the exchange rate(s) used in the notes to the fund accountability statement. The fund accountability statement should be reconciled to funds and reports provided by Creative Associates International.

A. Audit of Creative Associates International Funds

A financial audit of the funds provided by Creative Associates International must be performed in accordance with U.S. Government Auditing Standards and accordingly, include such tests of the accounting records as deemed necessary under the circumstances. The specific objectives are to:

1. Express an opinion on whether the fund accountability statement for the USAID-funded program presents fairly, in all material respects, revenues received, costs incurred, and commodities/technical assistance directly procured by the Recipient for the period audited in conformity with the terms of the agreements and generally accepted accounting principles or other comprehensive basis of accounting, (including the cash receipts and disbursements basis and modifications of the cash basis).
2. Evaluate and obtain sufficient understanding of the recipient's internal controls related to the USAID-funded program(s), assess control risk, and identify reportable conditions, including material internal control weaknesses. This evaluation must include the internal controls related to required cost-sharing/counterpart contributions.
3. Perform tests to determine whether the Recipient complied, in all material respects, with agreement terms and applicable laws and regulations related to the USAID-funded program(s). All material instances of noncompliance and all illegal acts that have occurred or are likely to have occurred should be identified. Such tests should include the compliance requirements related to required cost sharing/counterpart contributions, if applicable.

The AUDITOR must design audit steps and procedures in accordance with the U.S. Government Auditing Standards, Chapter 4, to provide reasonable assurance of detecting situations or transactions in which fraud, or illegal acts have occurred or are likely to have occurred. If such evidence exists, the AUDITOR must immediately contact Creative Associates International and must exercise due professional care in pursuing indications of possible fraud and illegal acts so as not to interfere with potential future investigations or legal proceedings.

II. Audit Scope

The AUDITOR must use the following steps as the basis for the audit and the review. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The steps must be modified to fit local conditions and specific design, implementation procedures, and agreement provisions, which may vary from program to program. Any limitations in the scope of work must be communicated as soon as possible to Creative Associates International.

A. Pre-Audit Steps

Following is a list of documents applicable to different USAID programs. The AUDITOR must review the applicable documents considered necessary to perform the audit:

- a.** The agreement between Creative Associates International and the recipient, the Recipient.
- b.** The sub-agreements between the recipient and other implementing entities, as applicable.
- c.** Contracts and subcontracts with third parties, if any.
- d.** The budgets, implementation letters, and written procedures of the Recipient approved by Creative Associates International
- e.** All program financial and progress reports; charts of accounts; organizational charts; accounting systems descriptions; procurement policies and procedures; and receipt, warehousing and distribution procedures for materials, as necessary, to successfully complete the required work.
- f.** Any previous audits, financial reviews, etc., that directly relate to the objectives of the audit.

B. Fund Accountability Statement

The AUDITOR must examine the fund accountability statement¹ for the Recipient including the budgeted amounts by category and major items; the revenues received from Creative Associates International for the period covered by the audit; the costs reported by the recipient as incurred during that period. The fund accountability statement must include all the Recipient assistance funds identified by each specific program or agreement. The revenues received from Creative Associates International less the costs incurred, after considering any reconciling items, must reconcile with the balance of cash-on-hand or in bank accounts.

The AUDITOR may prepare or assist the recipient in preparing the fund accountability statement from the books and records maintained by the recipient, but the recipient must accept responsibility for the statement's accuracy before the audit commences.

The opinion on the fund accountability statement must be in accordance with SAS No 62 (AU623). The fund accountability statement must separately identify those revenues and costs applicable to each specific agreement. The audit must evaluate program implementation actions and accomplishments to determine whether specific costs incurred are allowable, allocable, and reasonable under the agreement terms, and to identify areas where fraud and illegal acts have occurred or are likely to have occurred as a result of inadequate internal control. At a minimum, the AUDITOR must:

1. Review direct costs billed to and reimbursed by Creative Associates International, and costs incurred but pending reimbursement by Creative Associates International, identifying and quantifying any questioned costs. All costs that are not supported with adequate documentation or are not in accordance with the agreement terms must be reported as questioned. Questioned costs that are pending reimbursement by Creative Associates International must be identified in the notes to the fund accountability statement as not reimbursed by Creative Associates International.
2. Questioned costs must be presented in the fund accountability statement in two separate categories: (a) ineligible costs that are explicitly questioned because they are unreasonable; prohibited by the agreements or applicable laws and regulations; or not program related; and (b) unsupported costs that are not supported with adequate documentation or did not have required prior approvals or authorizations. All questioned costs resulting from instances of noncompliance with agreement terms and applicable laws and regulations must be included as findings in the report on compliance. Also, the notes to the fund accountability statement must briefly describe the questioned costs and must be cross-referenced to the corresponding findings in the report on compliance.
3. Review general and program ledgers to determine whether costs incurred were properly recorded. Reconcile direct costs billed to, and reimbursed by, Creative Associates International to the program and general ledgers.
4. Review the procedures used to control the funds, including their channeling to contracted financial institutions or other implementing entities. Review the bank accounts and the controls on those bank accounts. Perform positive confirmation of balances, as necessary.
5. Determine whether advances of funds were justified with documentation, including reconciliations of funds advanced, disbursed, and available. The auditors must ensure that all funding received by the recipient from Creative Associates International was appropriately recorded in the recipient's accounting records and that those records were periodically reconciled with information provided by Creative Associates International.
6. Determine whether program income was added to funds used to further eligible project or program objectives, to finance the non-federal share of the project or program, or deducted from program costs, in accordance with USAID regulations, other implementing guidance, or the terms and conditions of the award.

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A "fund accountability statement" is a financial statement that presents the Recipient's revenues, costs incurred, cash balance of funds (after considering reconciling items), and commodities and technical assistance directly procured by the Recipient that were provided by Creative Associates International agreements.

7. Review procurement procedures to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over the qualities and quantities received.

8. Review direct salary charges to determine whether salary rates were reasonable for that position, in accordance with those approved by Creative Associates International when Creative Associates International approval is required and supported by appropriate payroll records. Determine if overtime was charged to the program and whether it was allowable under the terms of the agreements. Determine whether allowances and fringe benefits received by employees were in accordance with the agreements and applicable laws and regulations. The AUDITOR must question unallowable salary charges in the fund accountability statement.

9. Review travel and transportation charges to determine whether they were adequately supported and approved. Travel charges that are not supported with adequate documentation or not in accordance with agreements and regulations must be questioned in the fund accountability statement.

10. Review commodities (such as supplies, materials, vehicles, equipment, food products, tools, etc.), whether procured by the recipient or directly procured by Creative Associates International for the recipient's use. The AUDITOR must determine whether commodities exist or were used for their intended purposes in accordance with the terms of the agreements, and whether control procedures exist and have been placed in operation to adequately safeguard the commodities. As part of the procedures to determine if commodities were used for intended purposes, the AUDITOR must perform end-use reviews for an appropriate sample of all commodities based on the control risk assessment (see Section D of this contract). End-use reviews would normally include site visits to verify that commodities exist or were used for their intended purposes in accordance with the terms of the agreements. When conducting end-use reviews, the AUDITOR must ensure that all commodities are marked in accordance with grant or contract requirements. The cost of all commodities whose existence or proper use in accordance with the agreement (s) cannot be verified must be questioned in the fund accountability statement.

11. Review technical assistance and services, whether procured by the recipient or directly procured by Creative Associates International for the recipient's use. The AUDITOR must determine whether technical assistance and services were used for their intended purposes in accordance with the terms of the agreement(s). The cost of technical assistance and services not properly used in accordance with terms of the agreement(s) must be questioned in the fund accountability statement.

In addition to the above audit procedures, if technical assistance and services were contracted by the recipient from a non-U.S. contractor, the AUDITOR must perform additional audit steps on the technical assistance and services, unless the recipient has separately contracted for an audit of these costs. When testing for compliance with agreement terms and applicable laws and regulations, the AUDITOR must not only consider agreements between the recipient and Creative Associates International, but also the agreements between the recipient and the non-U.S. contractors providing technical assistance and services. The agreements between the recipient and non-U.S. contractors must be audited using the same audit steps described in the other paragraphs of this section, including all tests necessary to specifically determine that costs incurred are allowable, allocable, reasonable, and supported under agreement terms.

If the technical assistance and services were not contracted by the recipient from a non-U.S. contractor, the AUDITOR is still responsible for determining whether technical assistance and services were used for their intended purposes in accordance with the terms of the agreements. However, the AUDITOR is not responsible for performing additional audit steps for the costs incurred under the technical assistance and services agreements, since either Creative Associates International or a cognizant U.S. Government agency is responsible for contracting for audits of these costs.

For final closeout audits, review unliquidated advances to the recipient and pending reimbursements by Creative Associates International. Ensure that the recipient returned any excess cash to Creative Associates International. Also, ensure that all assets (inventories, fixed assets, commodities, etc.) procured with program funds were disposed of in accordance with the terms of the agreements. The AUDITOR must present, as an annex to the fund accountability statement, the balances and details of final inventories of nonexpendable property acquired under the agreements. This inventory must indicate which items were titled to the U.S.

Government and which were titled to other entities. These close out audit procedures must be performed for any award that expires during the period audited.

C. Internal Controls

The Auditor must review and evaluate the recipient's internal controls related to Creative Associates International programs to obtain a sufficient understanding of the design of relevant control policies and procedures and whether those policies and procedures have been placed in operation. The U.S. General Accounting Office's Standards for Internal Control in the Federal Government (GAO/AIMD-00-21.3.1; 1999) may prove helpful in assessing recipient internal control. The internal control must be documented in the working papers.

The Auditor must then prepare the report required by the Guidelines, identifying the reportable conditions that are significant deficiencies in the design or operation of internal controls, and the reportable conditions considered to be material weaknesses. Material weaknesses are reportable conditions in which the design or operation of the specific internal control elements do not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the fund accountability statement may occur and not be detected in a timely manner by management performing its normal functions. Reportable conditions, including material weaknesses, must be set forth in the report as "findings" (see [paragraph 5.1.d](#) of the Guidelines). Reportable conditions involve matters coming to the Auditor's attention relating to significant deficiencies in the design or operation of internal control that, in the auditor's judgment, could adversely affect the recipient's ability to record, process, summarize, and report financial data consistent with the assertions of management in the fund accountability statement and cost-sharing schedule. Non-reportable conditions must be included in a separate management letter to the recipient and referred to in the report on internal controls.

The major internal control components to be studied and evaluated include, but are not limited to, the controls related to each revenue and expense account on the fund accountability statement.

The AUDITOR must:

1. Obtain a sufficient understanding of the internal controls to plan the audit and to determine the nature, timing and extent of tests to be performed.
2. Assess inherent risk and control risk and determine the combined risk. Inherent risk is the susceptibility of an assertion, such as an account balance, to a material misstatement assuming there are no related internal control structure policies or procedures. Control risk is the risk that a material misstatement that could occur in an assertion will not be prevented or detected in a timely manner by the entity's internal control structure policies or procedures. Combined risk (sometimes referred to as detection risk) is the risk that the auditor will not detect a material misstatement that exists in an assertion. Combined risk is based upon the effectiveness of an auditing procedure and its application by the Auditor.
3. Summarize the risk assessments for each assertion in a working paper. The risk assessments must consider the following broad categories under which each assertion should be classified: (a) existence or occurrence; (b) completeness; (c) rights and obligations; (d) valuation or allocation; and (e) presentation and disclosure. At a minimum, the working papers should identify the name of the account or assertion, the account balance or the amount represented by the assertion, the assessed level of inherent risk (high, moderate, or low), the assessed level of control risk (high, moderate, or low), the combined risk (high, moderate, or low), and a description of the nature, timing and extent of the tests performed based on the combined risk.

These summary working papers must be cross-indexed to the supporting working papers that contain the detailed analysis of the fieldwork. If control risk is evaluated at less than the maximum level (high), then the basis for the auditor's conclusion must be documented in the working papers.

If the Auditor assesses control risk at the maximum level for assertions related to material account balances, transaction classes, and disclosure components of financial statements when such assertions are

significantly dependent upon computerized information systems, the Auditor must document in the working papers the basis for such conclusions by addressing (i) the ineffectiveness of the design and/or operation of controls, or (ii) the reasons why it would be inefficient to test the controls.

4. Evaluate the control environment, the adequacy of the accounting systems, and control procedures. Emphasize the policies and procedures that pertain to the recipient's ability to record, process, summarize, and report financial data consistent with the assertions embodied in each account of the fund accountability statement. This must include, but not be limited to, the control systems for:

- i. ensuring that charges to the program are proper and supported;
- ii. managing cash on hand and in bank accounts;
- iii. procuring goods and services;
- iv. managing inventory and receiving functions;
- v. managing personnel functions such as timekeeping, salaries and benefits;
- vi. managing and disposing of commodities (such as vehicles, equipment, and tools as well as other commodities) purchased either by the program or directly by Creative Associates International; and
- vii. ensuring compliance with agreement terms and applicable laws and regulations that collectively have a material impact on the fund accountability statement. The results of this evaluation should be contained in the working paper section described in Section D dealing with the review of compliance with agreement terms and applicable laws and regulations and presented in the compliance report.

5. Evaluate internal control established with cost-sharing requirements, if applicable, including both provision and management of the contributions.

6. Include in the study and evaluation other policies and procedures that may be relevant if they pertain to data the auditor use in applying auditing procedures. This may include, for example, policies and procedures that pertain to non-financial data that the Auditor uses in analytical procedures.

In fulfilling the audit requirement relating to an understanding of internal control and assessing the level of control risk, the auditor must follow, at a minimum, the guidance contained in SAS No. 109 (AU314) entitled Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement, 115 (AU 325), entitled Communicating Internal Control Related Matters Identified in an Audit, and 74 (AU801) entitled Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance.

D. Compliance with Agreement Terms and Applicable Laws and Regulations

In fulfilling the audit requirement to determine compliance with agreement terms and applicable laws and regulations related to Creative Associates International programs and projects, the AUDITOR must follow, at a minimum, guidance contained in AICPA Statement on Auditing Standards (SAS) No. 74 (AU801) entitled Compliance Auditing Considerations in Audits of Governmental Entities and Recipients of Governmental Financial Assistance. The auditor's report on compliance must set forth as findings all material instances of noncompliance, defined as instances that could have a direct and material effect on the fund accountability statement. Nonmaterial instances of noncompliance should be included in a separate management letter to the recipient and referred to in the report on compliance.

The auditor's report must include all conclusions that a fraud or illegal act either has occurred or is likely to have occurred. In reporting material irregularities, illegal acts, or other noncompliance, the AUDITOR must place their findings in proper perspective. To give the reader a basis for judging the prevalence and consequences of these conditions, the instances identified should be related to the universe or the number of cases examined and be quantified in terms of U.S. dollar value, if appropriate. In presenting material irregularities, illegal acts, or other noncompliance, the Auditor must follow the reporting standards contained in Chapter 5 of Government Auditing Standards. The Auditor may provide less extensive disclosure of irregularities and illegal acts that are not material in either a quantitative or qualitative sense. Chapter 4 of Government Auditing Standards discusses factors that may influence the Auditor's materiality judgments. If the Auditor concludes that sufficient evidence of irregularities or illegal acts exists, they must contact the Creative Associates International, Inc. and must exercise due professional care in pursuing indications of

possible irregularities and illegal acts to avoid interfering with potential future investigations or legal proceedings.

In planning and conducting the tests of compliance, the Auditor must:

1. Identify the agreement terms and pertinent laws and regulations and determine which of those if not observed could have a direct and material effect on the fund accountability statement. The Auditor must:
 - a. list all standard and program-specific provisions contained in the agreements that cumulatively, if not observed, could have a direct and material effect on the fund accountability statement;
 - b. assess the inherent and control risk that material noncompliance could occur for each of the compliance requirements listed in 1.a. above;
 - c. determine the nature, timing and extent of audit steps and procedures to test for errors, fraud, and illegal acts that provide reasonable assurance of detecting both intentional and unintentional instances of noncompliance with agreement terms and applicable laws and regulations that could have a material effect on the fund accountability statement. This must be based on the risk assessment described at 1.b., above; and
 - d. prepare a single summary in the audit documentation that identifies each of the specific compliance requirements included in the review, the results of the inherent, control and combined (detection) risk assessments for each compliance requirement, the audit steps used to test for compliance with each of the requirements based on the risk assessment, and the results of the compliance testing for each requirement. The summary working paper must be cross-indexed to detailed audit documentation that adequately supports the facts and conclusions contained in the summary document.
2. Determine if payments have been made in accordance with agreement terms and applicable laws and regulations.
3. Determine if funds have been expended for purposes not authorized or not in accordance with applicable agreement terms. If so, the Auditor must identify these costs as questioned in the fund accountability statement.
4. Identify any costs not considered appropriate, classifying and explaining why these costs are questioned.
5. Determine whether commodities, whether procured by the recipient or directly procured by Creative Associates International for the recipient's use, exist or were used for their intended purposes in accordance with the terms of the agreements. If not, the cost of such commodities must be questioned.
6. Determine whether any technical assistance and services, whether procured by the recipient or directly procured by Creative Associates International for the recipient's use, were used for their intended purposes in accordance with the agreements. If not, the cost of such technical assistance and services must be questioned.
7. Determine if the amount of cost-sharing funds was calculated and accounted for as required by the agreements or applicable cost principles.
8. Determine whether those who received services and benefits were eligible to receive them.
9. Determine whether the recipient's financial reports (including those on the status of cost-sharing contributions) and claims for advances and reimbursement contain information that is supported by the books and records.
10. Determine whether the recipient held advances of Creative Associates International funds in interest-bearing accounts, and whether the recipient remitted to Creative Associates International any interest earned on those advances, with the exception of up to \$250 a year that the recipient may retain for administrative

expenses. If the recipient was required to place Creative Associates International funds in an interest-bearing bank account but did not, then the auditor should determine the amount of interest that was foregone by the recipient, and this amount should be classified as ineligible costs.

E. Indirect Cost Rates

(If the recipient does not have a Creative Associates International authorized indirect cost rate, this fact must be disclosed in the report.)

The AUDITOR must determine the actual indirect cost rates for the year if recipient has used provisional rates to charge indirect costs to Creative Associates International. The audit of the indirect cost rates should include tests to determine whether the:

- a. Distribution or allocation base includes all costs that benefited from indirect activities.
- b. Distribution or allocation base is in compliance with the governing Creative Associates International Negotiated Indirect Cost Rate Agreement, if applicable.
- c. Indirect cost pool includes only costs authorized by the Creative Associates International agreements and applicable cost principles.
- d. Indirect cost rates obtained by dividing the indirect cost pool by the base are accurately calculated.
- e. Cost included in this calculation reconcile with the total expenses shown in the recipient's audited general purpose financial statements.

The results of the audit of the indirect cost rate should be presented in a schedule of computation of indirect cost rate (see Example 6.3 of the Guidelines). This schedule should contain: (1) a listing of costs included in each indirect cost pool, (2) the distribution base, and (3) the resultant indirect cost rate calculation. The costs in the schedule should reconcile with the total expenses shown in the recipient's general purpose financial statements. U.S. Office of Management and Budget (OMB) Circular A-122 provides additional guidance on allocation of indirect costs and determination of indirect cost rates.

F. Follow-up on Prior Audit Recommendations

The AUDITOR must review the status of actions taken on findings and recommendations reported in prior audits of Creative Associates International/USAID funded programs. Paragraph 4.09 of the U.S. Government Auditing Standards states: "Auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that could have a material effect on the financial statements. When planning the audit, auditors should ask management of the audited entity to identify previous audits, attestation engagements, financial reviews, and other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented. Auditors should use this information in assessing risk and determining the nature, timing, and extent of current audit work, including determining the extent to which testing the implementation of the corrective actions is applicable to the current audit objectives."

The auditors must describe the scope of their work on prior audit recommendations in the summary section of the audit report. The auditors should refer to the most recent recipient contracted audit report for the same award (for a follow-up audit) or other Creative Associates International awards (for an initial audit). When corrective action has not been taken and the deficiency remains unresolved for the current audit period the auditors need to briefly describe the prior finding and status and show the page reference to where it is included in the current report. If there were no prior findings and recommendations, the auditors must include a note to that effect in this section of the audit report.

G. Other Audit Responsibilities

The Auditor must perform the following steps:

1. Hold entrance and exit conferences with the Recipient. Creative must be notified of these conferences in order that Creative representatives may attend, if deemed necessary.
2. During the planning stages of an audit, communicate information to the Recipient regarding the nature and extent of planned testing and reporting on compliance with laws and regulations and internal control over financial reporting. Such communication must state that the Auditor does not plan to provide opinions on compliance with laws and regulations and internal control over financial reporting⁵. This communication should be in the form of an engagement letter
3. Institute quality control procedures to ensure that sufficient competent evidence is obtained through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion regarding the financial statements under audit. While the Auditor may use their standard procedures for ensuring quality control, those procedures must, at a minimum, ensure that:
 - a. audit reports and supporting working papers are reviewed by an auditor, preferably at the partner level, who was not involved in the audit. The review must be documented in the working papers;
 - b. all quantities and monetary amounts involving calculations are footed and cross-footed: and
 - c. all factual statements, numbers, conclusions and monetary amounts are cross-indexed to supporting working papers.
 - d. Ascertain whether the Recipient ensured that audits of its sub-recipients were performed to ensure accountability for CREATIVE ASSOCIATES INTERNATIONAL funds passed-through to sub-recipients (see paragraph 1.6 of the Guidelines). If subrecipient audit requirements were not met, the auditors should immediately notify Creative and CREATIVE ASSOCIATES INTERNATIONAL and consider whether they can audit the subrecipient costs themselves. If, after consultation with Creative, the auditors conclude that a restriction on the scope of the audit exists and the restriction cannot be removed, then the auditors should consider modifying their opinion and any costs that have not been audited as required must be questioned as unsupported costs.
 - e. Obtain a management representation letter in accordance with AICPA SAS No. 85(AU 333) signed by the Recipient's management. See Example 4.1 of the Guidelines for an illustrative management representation letter.

H. Reference Materials

U.S. Government Auditing Standards may be obtained from the Internet at <http://www.gao.gov/aud/ybook.pdf> or from the Superintendent of Documents, U.S. Government printing Office, Washington, D.C. 20402. The order desk telephone number is (202) 786-3238.

CREATIVE ASSOCIATES INTERNATIONAL Automated Directives System (ADS). The series shown below may be obtained from the cognizant CREATIVE ASSOCIATES INTERNATIONAL mission.

- a. Series 300 concerning Grants, Procurement Regulations and Mandatory Standard Provisions for Non-U.S., Non-governmental Grantees
- b. Series 500 concerning Financial Audits of Contractors, Grantees and Host Government Recipients

Code of Federal Regulations (CFR). The following publications can be obtained through the Internet at <http://www.access.gpo.gov/nara/cfr/index.html>

- a. Title 48 - Federal Acquisition Regulations System
 - a.1 Chapter 1 - Federal Acquisition Regulations (FAR)
 - a.2 Chapter 7 - Agency for International Development Acquisition Regulations (AIDAR)

Office of Management and Budget(OMB) Circulars. The following circulars can be obtained through the OMB Internet address: www.whitehouse.gov/omb/circulars/index.html.

- a. OMB Circular A-21 Cost Principles for Educational Institutions
- b. OMB Circular A-50 Audit Follow-up
- c. OMB Circular A-122 Cost Principles for Non-Profit Organizations

The following sections of the American Institute of Certified Public Accountants (AICPA) Codification of Statements on Auditing Standards (SASs) may be applicable to audits of CREATIVE ASSOCIATES INTERNATIONAL funds. The AICPA Codification of SASs may be obtained from the AICPA, 1211 Avenue of the Americas, New York, New York 10036-8775, or at www.aicpa.org/index.htm. The order department telephone number is (201) 938-3333/ the audit objectives will dictate which SAS numbers apply.

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IV. Audit Reports

To make it easier for audit firms to comply with the Guidelines, the format and content of the audit reports must follow the illustrative reports in Chapter 7 of the Guidelines. The audit report must specify the correct award number(s) of each award covered by the audit. The report must contain:

A. A title page,² table of contents and a transmittal letter and a summary which includes: (a) a background section with a general description of the project audited, the period covered, the project objectives, a clear identification of all entities mentioned in the report, a section on the follow-up of prior audit recommendations, and whether the recipient has a Creative Associates International -authorized provisional indirect cost rate; (b) the objectives and scope of the financial audit, and a clear explanation of the procedures performed and the scope limitations, if any; (c) a brief summary of the audit results on the fund accountability statement, questionable costs, internal control structure, compliance with agreement terms and applicable laws and regulations, indirect cost rates, status of prior audit recommendations, and if applicable, the general purpose financial statements of the RECIPIENT on an organization-wide basis; (d) a brief summary of the results of the review of cost sharing contributions; and (e) a brief summary of the RECIPIENT's management comments regarding their views on the audit results and findings.

B. The Auditor's report on the fund accountability statement, identifying any questioned costs not fully supported with adequate records or not eligible under the terms of the agreement. The report should be in conformance with the standards for reporting in Chapter 5 of the "Government Auditing Standards" and must include:

1. The Auditor's opinion on whether the fund accountability statement presents fairly, in all material respects, program revenues, and costs incurred for the year then ended in accordance with the terms of the agreements and in conformity with the generally accepted accounting principles or other basis of accounting. This opinion must clearly state that the audit was performed in accordance with Government Auditing Standards or specific alternative standards if applicable (see paragraph 2.9.d of the Guidelines). Any deviations from these standards, such as noncompliance with the requirements for continuing professional education and external quality control reviews, must be disclosed (see Example 7.1.A of the Guidelines).

2. The fund accountability statement identifying the program revenues, costs incurred, and commodities/technical assistance directly procured by the Recipient for the fiscal year. The statement must also identify questioned costs not considered eligible for reimbursement and/or unsupported, if any, including the cost of any commodities and technical assistance directly procured by the Recipient whose existence or proper use in accordance with the agreement(s) could not be verified. All material questioned costs resulting from instances of noncompliance with agreement terms and applicable laws and regulations must be included as findings in the report on compliance. Also, the notes to fund accountability statement must briefly describe both material and immaterial questioned costs and must be cross-referenced to any corresponding findings in the report on compliance (see Example 6.1 of the Guidelines). All questioned costs in the notes to the fund accountability statement must be stated in U.S. dollars. The U.S. dollar equivalent should be calculated at the exchange rate applicable at the time the local currency was disbursed to the recipient by Creative Associates International.

3. Notes to the fund accountability statement, including a summary of the significant accounting policies, explanation of the most important items of the statements, the exchange rates during the audit period and foreign currency restrictions, if any. In addition, a note to the fund accountability statement must state whether any interest on Creative Associates International funds was returned to Creative Associates International.

C. The auditor's report on internal control. The auditor's report must include as a minimum: (1) the scope of the auditor's work in obtaining an understanding of the internal control and in assessing the control risk, and; (2) the significant deficiencies, including the identification of material weaknesses in the recipient's internal controls. Significant deficiencies must be described in a separate section (see paragraphs 5.2

² Closeout audits must specify they are closeout audits on the title page. A closeout audit is an audit for an award that expired during the period audited.

through 5.4 of the Guidelines). This report must be made in conformance with SAS No. 60 and the standards for reporting in Chapter 5 of U.S. Government Auditing Standards. Any other matters related to internal control – such as suggestions for improving operational or administrative efficiency or internal control, or control deficiencies that are not significant deficiencies or material weaknesses may be communicated through a separate management letter that should be referred to in the report on internal controls and sent with the audit report (see Examples 7.2.A and 7.2.B of the Guidelines).

D. The Auditor's report on the recipient's compliance with agreement terms and applicable laws and regulations related to Creative Associates International -funded programs. The report must follow the guidance in SAS No. 74. Material instances of noncompliance must be described in a separate section (see paragraphs 5.2 through 5.4 of the Guidelines). Nonmaterial instances of noncompliance should be communicated to the recipient in a separate management letter that should be sent with the audit report (See Examples 7.3.A and 7.3.B of the Guidelines). All material questioned costs resulting from instances of noncompliance must be included as findings in the report on compliance. Also, the notes to the fund accountability statement that describe both material and immaterial questioned costs must be cross-referenced to any corresponding findings in the report on compliance.

1. The Auditor's report must include all conclusions, based on evidence obtained, that a fraud or illegal act either has occurred or is likely to have occurred. This report must include identification of all questioned costs, if any, as a result of fraud or illegal acts, without regard to whether the conditions giving rise to the questioned costs have been corrected and whether the Recipient does or does not agree with the findings and questioned costs. Abuse that is material, either quantitatively or qualitatively must also be reported.³
2. In reporting material fraud, illegal acts, or other noncompliance, the Auditor must place their findings in proper perspective. To give the reader a basis for judging the prevalence and consequences of these conditions, the instances identified should be related to the universe or the number of cases examined and is quantified in terms of U.S dollar value, if appropriate. In presenting material fraud, illegal acts, or other noncompliance, The Auditor must follow the reporting standards contained in Chapter 5 of U.S. Government Auditing Standards. The Auditor may provide less extensive disclosure of fraud and illegal acts that are not material in either a quantitative or qualitative sense. Chapter 5 of U.S. Government Auditing Standards provides guidance concerning factors that may influence auditors' materiality judgments. If the Auditor concludes that sufficient evidence of fraud or illegal acts exist, they must contact Creative Associates International, Inc. and exercise due professional care in pursuing indications of possible fraud and illegal acts so as not to interfere with potential future investigations or legal proceedings.
3. The schedule of computation of indirect cost rate (see Example 6.3 of the Guidelines) and the auditor's report on the schedule of computation of indirect cost rate. This must be a separate report prepared in accordance with guidance set forth in SAS No. 29 (AU551). (see Example 7.4 in the Guidelines). This schedule and report are not required if the recipient does not have a Creative Associates International - authorized indirect cost rate.
4. The recipient's general purpose financial statement on an organization-wide basis and the auditor's report on them. These statements and the report on them only apply to recipients with an indirect cost rate that needs to be audited, unless the mission specifically requests that the statements be audited.

³ Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Abuse does not necessarily involve fraud, violation of laws, regulations, or provisions of a contract or grant. If during the course of the audit, auditors become aware of abuse that could be quantitatively or qualitatively material to the financial statements, auditors should apply audit procedures specifically directed to ascertain the potential effect on the financial statements or other financial data significant to the audit objectives. After performing additional work, auditors may discover that the abuse represents potential fraud or illegal acts. Because the determination of abuse is subjective, auditors are not required to provide reasonable assurance of detecting abuse.

1. The findings contained in the reports on internal control and compliance related to Creative Associates International -funded programs must include a description of the condition (what is) and criteria (what should be). The cause (why it happened) and effect (what harm was caused by not complying with the criteria) must be included in the findings. In addition, the findings must contain a recommendation that corrects the cause and the condition, as applicable. It is recognized that material internal control weaknesses and noncompliance found by the auditors might not always have all of these elements fully developed, given the scope and objectives of the specific audit. The Auditor must, however, at least identify the condition, criteria and possible effect to enable management to determine the effect and cause. This will help management take timely and proper corrective action.
2. Firms are expected to exercise independent judgment throughout the audit engagement, including in reporting on questioned costs. Indications of a lack of independence may result in removal of firms from the list of firms eligible to conduct audits of Creative Associates International funds.

Findings that involve monetary effect must:

- a. Be quantified and included as questioned costs in the fund accountability statement, the auditor's Report on Compliance, and cost-sharing schedule (cross-referenced).
 - b. Be reported without regard to whether the conditions giving rise to them were corrected.
 - c. Be reported whether the recipient does or does not agree with the findings or questioned cost.
 - d. Contain enough relevant information to expedite the audit resolution process (e.g., number of items tested, size of the universe, error rate, corresponding U.S. dollar amounts, etc.).
3. The reports must also contain after each recommendation pertinent views of responsible recipient officials concerning the auditor's findings and actions taken by the recipient to implement the recommendations. If possible, the Auditor should obtain written comments. When the Auditor disagrees with management comments opposing the findings, conclusions, or recommendations, they must explain the reasons following the comments. Conversely, the Auditor should modify their report if they find the comments valid.
 4. Any evidence of fraud or illegal acts that have occurred or are likely to have occurred must be included in a separate written report if deemed necessary by Creative Associates International. This report must include an identification of all questioned costs as a result of fraud or illegal acts, without regard to whether the conditions giving rise to the questioned costs have been corrected/or whether the recipient does or does not agree with the findings and questioned costs.
 5. The AUDITOR's comments on the status of prior audit recommendations. The AUDITOR must review and report on the status of actions taken on findings and recommendations reported in prior audits. When corrective action has not taken and the deficiency remains unresolved for the current audit period and is reported again in the current report, the AUDITOR needs only to briefly describe prior findings and show the page reference where it is included in the current report. If there were no prior findings and recommendations, a note to that effect must be included in this section of the audit report.

V. Inspection and Acceptance of Audit Report

Creative Associates International will meet with the Auditor at the beginning of the audit to explain any financial/compliance areas of concern contained in the statement of work that it wants emphasized and provide any advice concerning the performance of the audit.

Creative Associates International will also provide written comments on the draft audit report concerning the facts and conclusions contained in the report in order to obtain the best possible end product. However, Creative Associates International comments will not be binding on the Auditor.

Creative Associates International is responsible for assuring that the work performed under this purchase order complies with U.S. Government Auditing Standards and the Guidelines. To accomplish this objective, Creative Associates International will desk review all final audit reports and perform Quality Control Reviews (QCRs) of the work papers of a small sample of final audit reports received from the independent auditors. Creative Associates International will notify the Recipient of the results of the desk reviews and QCRs.

"For quality control reviews, the audit firm must ensure that all audit records related to CREATIVE ASSOCIATES INTERNATIONAL agreements are available to enable Creative to complete and support their review. To this end, the Creative must have access to all pertinent working papers and records of the recipient and their subrecipients and make excerpts, photocopies, and transcripts.

If the Creative rejects the work of an audit firm due to noncompliance with the Guidelines, the audit costs may not be charged to the CREATIVE ASSOCIATES INTERNATIONAL agreements until the Creative finds the report to be acceptable. Creative must withhold final payment for any work determines to be substandard until acceptable corrective action is taken. Should the audit firm fail to make its report acceptable, either a different recipient-contracted audit firm must perform another audit. In such case, the audit firm will not be considered acceptable to perform future audits until the Creative determines that it has undergone an external quality control review, implemented the resultant recommendations, and is capable of substantially improved performance."

VI. Relationships and Responsibilities

The client for this purchase order is Creative Associates International, who will provide technical advice to the Auditor and the client concerning the planning and performance of this audit. The Audit Liaison Officer responsible at Creative Associates International is Moussa Diawara, the Mali PSR Finance Manager.

the Recipient must ensure that all records are available to the independent auditors, all accounting entries and adjustments are made, and all other necessary steps are taken to enable the auditors to complete their work.

Creative will ensure that audit agreements between it and independent auditors contain a standard statement of work containing all the requirements of the U.S. Government Auditing Standards and the Guidelines. Creative will meet with the public accounting firm at the beginning of the audit to explain any financial/compliance areas of concern that they want emphasized and may also attend an exit conference. the Recipient will provide the following information to the auditors for the entrance conference:

1. A list of all payments made for assets, equipment, materials, and technical assistance purchased by the Recipient from third parties for the period being audited with copies of vouchers with supporting documentation.
2. A list of all advances and reimbursements made during the audit period.
3. A list of all disbursements made to the Recipient.
4. A copy of audited financial statements during the period of performance

Creative will monitor and ensure the audit firm's submission of required recipient-contracted audit reports.

It is the responsibility of the contracted audit firm to perform audits pursuant to the Guidelines and to present audit reports in a timely manner. The public accounting firm must properly maintain and store the working papers for a period of three years from the completion of the audit. During this three-year period, the audit firm shall immediately provide the working papers when requested by Creative Associates International and allow them full access and copies of their working papers. Public accounting firms that are nonresponsive or do not provide timely responses to questions raised by Creative Associates International shall be temporarily or permanently excluded from performing additional audits.

Attachment II: INSTRUCTIONS TO OFFERORS

A. General Instructions

These Instructions to Offerors will not form part of the offer or of the Contract. They are intended solely to aid Offerors in the preparation of their proposals. **Read and follow these instructions carefully.**

1. The proposal and all corresponding documents related to the proposal must be written in the English language, unless otherwise explicitly allowed. Additionally, all proposals should be single-spaced with clear section headings, and be presented in the order specified in Attachment III – Evaluation Criteria.
2. Proposals must include only the Offeror's own work. No text should be copied from sources outside of your organization, unless those sources are adequately cited and credited. **If Creative determines that any part of the proposal is plagiarized from outside sources, the Offeror will be automatically disqualified.**
3. Proposals and all cost and price figures must be presented in **West African Franc (XOF)**. All prices should be gross of tax, but net of any customs duties. A firm fixed price purchase order will be issued to the successful offeror in local currency as per requirement of local Law.
4. The Offeror must state in their Proposal the validity period of their offer. The minimum offer acceptance period for this RFP is **90 days** after closing date of the RFP. If an Offeror has provided a validity period of less than 90 days, they will be asked to revise this. If the Offeror does not extend the validity period, their proposal will be rejected. Creative reserves the right not to make an award.
5. The Technical Proposal and Cost/Business Proposal **must** be kept separate from each other. Technical Proposals must not refer to cost or pricing information **at any point**. This will enable in order the technical evaluation to be made strictly based on technical merit.
6. Offerors must be licensed and authorized to conduct business in **Mali**, as evidenced by submission of valid business Administrative Documents.
7. No costs incurred by the Offerors in preparing and submitting the proposal are reimbursable by Creative. All such costs will be at the Offeror's expense.
8. Responsibility Determination: Award shall only be made to "responsive" subcontractors. To make this determination, the Offeror must provide a cover letter, as provided in Attachment IV.
9. Late Offers: Offerors are wholly responsible for ensuring that their Offers are received in accordance with the instructions stated herein. A late Offer will be recommended for rejection, even if it was late as a result of circumstances beyond the Offeror's control. Late offers will only be considered at the procurement department's discretion.
10. Modification/Withdrawal of Offers: Offerors have the right to withdraw, modify or correct their offer after it has been delivered to Creative at the address stated above, and provided that the request is made before the RFP closing date.
11. Disposition of Proposals: Proposals submitted in response to this RFP will not be returned. Reasonable effort will be made to ensure confidentiality of proposals received from all Offerors. This RFP does not seek information of a highly proprietary nature, but if such information is included in the Offeror's proposal, the Offeror must alert Creative and must annotate the material by marking it "Confidential and Proprietary" so that these sections can be treated appropriately.
12. Clarifications and Amendments to the RFP: Any questions regarding this solicitation must be **emailed** to procurement@crea-psr.com. No questions/clarifications will be entertained if they are received by another means. Responses will be compiled and emailed to the requesting potential Offeror and will be sent to all organizations that requested this RFP or re-posted publicly if offered as a full and open competition.
13. Creative anticipates that discussions with Offerors will be conducted; however, Creative reserves the right to make an award without discussions. Offerors must present their best offer.
14. Eligibility of Firms – Source/Origin/Nationality: The authorized geographic code for the source and origin of the goods and services and for the nationality of our suppliers under this contract is 935. A full discussion of the source/origin/nationality requirements maybe found at 22 CFR 228 (see

http://www.access.gpo.gov/nara/cfr/waisidx_02/22cfr228_02.html). Offerors whose proposals fail to meet the nationality requirements will be considered non-responsive.

Failure to agree and comply with any of the above specifications will result in the Offeror being considered unresponsive and the proposal may be rejected.

B. Submission of Proposal:

Proposals must be submitted in **two separate e-mails**

1. E-mail/Envelope 1 – Technical Proposal
2. E-mail/Envelope 2 – Cost/Business proposal

Each package should be clearly labeled with the RFP number and project title.

Offerors who do not submit their technical and cost proposals separately will be automatically disqualified. Proposals must be delivered no later than the specified date/time or they will be automatically disqualified.

C. Content of Proposal:

The proposal shall be comprised of four sections:

- i. The Cover Letter (Attachment IV)
 - ii. Copy of the Offeror's Valid Business license
 - iii. The Technical Proposal
 - iv. The Cost/Business Proposal
- 1) The Cover Letter: Must be on Offeror's letterhead and MUST contain information requested in Attachment IV.
 - 2) Business License
 - 3) Technical Proposal:
 - a. Should **clearly & precisely** address theoretical and practical aspects that the Offeror has considered and will employ to carry out the statement of work.
 - b. The Technical Proposal is the opportunity for the Offeror to demonstrate that the firm is "technically capable" of implementing the activity, and should demonstrate the Offeror's understanding of and capabilities to carry out the work, and address the key issues described in the Evaluation Criteria in Attachment III.
 - c. The Technical Proposal should be divided into clearly separate sections **following the same order** of the Evaluation Criteria in Attachment III. A mis-ordered proposal that makes information hard to find will result in lower scores.
 - d. **If an Offeror submits a proposal that fails to respond to the majority of the information requested in this RFP, as outlined specifically in the statement of work and the evaluation criteria, the Offeror's proposal will be automatically disqualified.**
 - 4) The Cost/Business Proposal: must be submitted separately from the technical proposal and will primarily indicate the cost for performing the work specified in this RFP. At a minimum, the Cost/Business proposal should include the following information:
 - a. A detailed budget that provides a break-down of costs by line item. Note that any indirect/overhead costs should be listed as a separate line item in the budget and should not be built into the direct costs. **Use the budget template presented in the Evaluation Criteria, in Attachment III.**
 - b. Bidders should not use any "loaded rates" for labor. Budgets should include base labor rates only. Forms with loaded rates (i.e. inclusive of staff bonuses or any other type of financial benefit) will be rejected.
 - c. Detailed and comprehensive cost notes that provides information on each of the line items in the budget and explains why these items are needed for implementation of the activity.
 - d. If indirect rates are charged, Offerors must provide supporting computations for the allocation for indirect/overhead costs, a copy of an audit report and balance sheet, and a profit and loss (P&L)/income & expenditure / revenue & expenditure statement OR a copy of the current Negotiated Indirect Cost Rate Agreement (NICRA).

Failure to comply with any of the above points will result in the Offeror being considered "unresponsive" and the proposal may be rejected. If an Offeror provides insufficient information in their technical and/or cost proposal, Creative reserves the right to request additional information, or to request a revised proposal from the Offeror, if necessary. Creative reserves the right to make no award, or multiple awards, under this RFP.

Attachment III
EVALUATION CRITERIA

Basis of Award: The award will be made to the offeror whose offer presents the Best Value: the optimal combination of technical merits and reasonable cost. Proposals will be scored on technical factors first. Only the Cost/Business proposals of those offers that surpass the minimum qualifying score of **70 points** in the technical evaluation will have their Cost/Business Proposal reviewed. Those that do not reach this qualifying score in the Technical Evaluation will be considered non-competitive and their Cost/Business proposals will not be considered.

SAMPLE EVALUATION CRITERIA

- 1. Technical Competence – presented in the Technical Proposal** **100 points**
 Provide a clear, specific and succinct technical proposal that covers both the conceptual and practical approaches of how to achieve the objectives of this project. Specifically, please address the following, **in the order specified below:**

Item	Requirement	Points Available
Capacity to Perform	<p>Considering the Statement of Work in Attachment I, please provide at least 2 evidences for the quality of your firm’s work and the quality and thoroughness of audit reports.</p> <p>Provide evidence of your ability to complete all auditing work in and submit complete reports in the time allotted.</p> <p>Firms that provide more thorough evidence of quality or work and demonstrated ability to complete timely reports will be scored more favorably than those that do not provide this evidence.</p>	30 points
Past Experience	<p>Through a short narrative, demonstrate your firm’s experience with auditing donor-funded projects of a similar complexity and scope as the USAID P4P project. Demonstrate your firm’s understanding of relevant USAID accounting and financial management regulations and requirements, such cost principles and mandatory standard provisions. Demonstrate your firm’s organizational ability to plan, implement, and support donor-funded audit programs.</p> <p>Firms that are able to provide a demonstrated understanding of past experience with donor-funded programming, and particularly with USAID programming, will be evaluated more favorably than proposals that do not take these factors into consideration.</p>	30 points
Audit Team Proposed	<p>Provide a staffing list with an appropriate mix, including the level of involvement each has in conducting the engagement (partner, team leader, manager, audit senior, audit juniors, or special expertise, etc). Provide audit and accounting qualifications and level of experience of the proposed personnel. Provide demonstrated experience in internal control and financial systems evaluation as well as institutional and organizational development assessment.</p> <p>Ensure that all team members have an up-to-date CV included in the proposal that will outline experience and credentials. Proposed teams should have an adequate number of staff on the team to complete work in a timely fashion.</p> <p>Firms that propose staff with appropriate experience in auditing donor- and USAID-funded projects will be evaluated more favorably than staffing plans that do not take these factors into consideration.</p>	20 points
Scheduling Plan	<p>Given the tight timeline to implement all work, what steps will you take to ensure that all work adheres to deadlines as stated? Scheduling plans that are more realistic, and that propose realistic timelines and mitigation plans will be evaluated more favorably than those plans that do not take these factors into consideration.</p>	20 points
Total		100 points

If an Offeror submits a proposal that fails to respond to the majority of the information requested in this RFP, as outlined specifically in the statement of work and the evaluation criteria, the Offeror’s proposal will be automatically disqualified.

B. Attachments **Not Scored**
 You may include recommendation/appreciation letters and certificates as attachments, or any other documentation you wish to further support your proposal, **stapled/bound separately from the rest of the technical proposal.** Content presented here will not be scored.

2. Cost Reasonableness & Financial Capability – presented in Cost/Business Proposal. **Not Scored.**

- a) Submit a detailed budget to carry out this work. Creative’s review of the Cost Proposal shall determine if the overall costs proposed are realistic for the work to be performed, reflect a correct understanding of the project requirements, and are consistent with the Offeror’s Technical Proposal. Creative will also review individual line items and determine if they are allowable, allocable and reasonable. The following is a format for the detailed budget. The Offeror may list any reasonable, allowable and allocable cost line items, but must follow the major categories listed below, breaking down all “lump sum” items as much as reasonably possible. Any indirect/overhead costs should be listed as a separate line item in the budget and should not be built into the direct costs.

Description	Unit (day/month)	Quantity	Unit Cost	Total Price
Total				

Cost proposals providing more direct funding towards programming outputs and local labor, instead of staff salaries and administrative or overhead costs, will be reviewed more favorably.

- b. Submit reasonably comprehensive budget narrative/ budget notes that provides information on each of the line items in the budget and explains why these items are needed for implementation of the activity.
- c. If indirect rates are charged, Offerors must provide supporting computations for the allocation for indirect/overhead costs, a copy of an audit report and balance sheet, and a profit and loss (P&L)/income & expenditure / revenue & expenditure statement OR a copy of the current Negotiated Indirect Cost Rate Agreement (NICRA).

Offerors that do not provide the above-required items as part of their Cost/Business proposal, that provides a proposal that represents a poor understanding of the work to be performed, or that presents unrealistic, unallowable, unallowable or unreasonable items and costs, in the reviewer’s evaluation, will be considered unresponsive and may be disqualified from further consideration.

Best value determination for award

Creative will evaluate proposals on a best value basis, in accordance with the Federal Acquisition Regulations (FAR) Subpart 15.1 – Source Selection Processes and Techniques. In all solicitations, Creative will consider and conduct an evaluation based on both technical capacity and cost. The relative importance of these two factors will vary depending on the nature of the activity. In rare cases, Creative may also award to a firm other than the highest technically rated Offeror or the lowest price Offeror, in accordance with FAR 15.101-1.

Creative reserves the right to request additional supporting documentation or a revised proposal from an Offeror if insufficient information has been provided in the Offeror’s technical and/or cost proposal. If the requested information is not provided, Creative has the right to disqualify the firm from further consideration.

**ATTACHMENT IV
FORMAT FOR PROPOSAL COVER LETTER – TO BE PRINTED ON ORGANIZATIONAL LETTERHEAD**

City, Country
<Date>

To: Creative Procurement Team

Dear Sir / Madam:

We, the undersigned, offer to undertake **No. CAI-PSR-F-04-23-1, Audit of the 2018-2023 Financial Statements of the Mali PSR subcontractor**, in accordance with your Request for Proposal dated **20 April 2023** and our Technical and Cost/Business Proposal submitted herein.

Our organization's details are as follows:

- i. Company's Name
- ii. Company's Address
- iii. Name of Company's authorized representative:
- iv. Telephone #/Cellular Phone #, Email address:
- v. Validity Period of Proposal
- vi. A valid Business License

Our proposal shall be binding upon us, subject to any modifications resulting from negotiation, up to expiration of the validity period of the proposal. We understand you are not bound to accept this or any Proposal you receive.

We also certify that our organization:

- (a) has adequate financial resources including appropriate insurance coverage to perform the work stated herein, or the ability to obtain them without delay;
- (b) is able to comply with the described delivery or performance schedule, taking into consideration all existing commitments and constraints;
- (c) has a satisfactory performance record;
- (d) has a satisfactory record of integrity and business ethics;
- (e) has the necessary technical capacity, equipment and facilities, or the ability to obtain them; and
- (f) is otherwise qualified and eligible to receive an award under applicable laws and regulations.

Sincerely,

Authorized Signature:
Name and Title of Signatory:
Date:

Attachment V

PRIME CONTRACT FLOW-DOWN CLAUSES

Work performed or supplies delivered under the Agreement resulting from this RFP is pursuant to a contract from USAID. All relevant flow-down clauses from the contract will be incorporated in the Agreement: (a) in such a manner as to make the Contractor subject to those clauses, as applicable, and (b) to the extent necessary to enable Creative to perform its obligations under the contract to enable USAID to enforce its rights hereunder. This agreement incorporates the following Federal Acquisition Regulations (FAR) and agency regulations as applicable. To the fullest extent that these clauses flow-down or apply to the Contractor, they are incorporated herein by reference with the same force and effect as if they were given in full text. Where appropriate and applicable under these clauses, references to the "Government" shall be interpreted to mean the Creative Associates and "Contractor" to mean the Contract recipient of the Agreement resulting from this award.

Federal Acquisition Regulations (FAR) (48 CFR 1) Clauses

The following FAR Clauses are applicable to this specific subcontract, incorporated here by reference.

Number	Title	Date
Federal Acquisition Regulations (48 CFR Chapter 1)		
52.203-8	CANCELLATION, RESCISSION, AND RECOVERY OF FUNDS FOR ILLEGAL OR IMPROPER ACTIVITY	JAN 1997
52.204-10	REPORTING EXECUTIVE COMPENSATION AND FIRST-TIER SUBCONTRACT AWARDS	JUL 2013
52.204-2	SECURITY REQUIREMENTS	AUG 1996
52.204-4	PRINTED OR COPIED DOUBLE-SIDED ON RECYCLED PAPER	MAY 2011
52.204-9	PERSONAL IDENTITY VERIFICATION OF CONTRACTOR PERSONNEL	JAN 2011
52.208-9	CONTRACTOR USE OF MANDATORY SOURCES OF SUPPLY OR SERVICES	OCT 2008
52.209-9	UPDATES OF PUBLICLY AVAILABLE INFORMATION REGARDING RESPONSIBILITY	JUL 2013
52.215-10	PRICE REDUCTION FOR DEFECTIVE CERTIFIED COST OR PRICING DATA	AUG 2011
52.215-11	PRICE REDUCTION FOR DEFECTIVE COST OR PRICING DATA-MODIFICATIONS	AUG 2011
52.215-12	SUBCONTRACTOR CERTIFIED COST OR PRICING DATA	OCT 2010
52.215-13	SUBCONTRACTOR COST OR PRICING DATA--MODIFICATIONS	OCT 2010
52.215-14	INTEGRITY OF UNIT PRICES	OCT 2010
52.215-15	PENSION ADJUSTMENTS AND ASSUMED PENSION PERVERSIONS	OCT 2010
52.215-18	REVERSION OR ADJUSTMENT OF PLANS FOR POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PRB)	JUL 2005
52.215-2	AUDIT AND RECORDS--NEGOTIATION	OCT 2010
52.215-23	NOTIFICATION OF OWNERSHIP CHANGES	JUL 2005
52.215-8	ORDER OF PRECEDENCE--UNIFORM CONTRACT FORMAT	OCT 1997
52.216-7	LIMITATIONS ON PASS-THROUGH CHARGES	OCT 2009
52.216-8	ALLOWABLE COST AND PAYMENT	JUN 2013
52.219-14	LIMITATIONS ON SUBCONTRACTING	JUL 2013
52.219-16	LIQUIDATED DAMAGES-SUBCONTRACTING PLAN	NOV 2011
52.219-25	SMALL DISADVANTAGED BUSINESS PARTICIPATION PROGRAM--DISADVANTAGED STATUS AND REPORTING	JAN 1999
52.219-28	POST-AWARD SMALL DISADVANTAGED BUSINESS PROGRAM REPRESENTATION	JUL 2013
52.219-4	FIXED FEE	JUN 2011

52.219-8	NOTICE OF PRICE EVALUATION PREFERENCE FOR HUBZONE SMALL DISADVANTAGED BUSINESS CONCERNS	JAN 2011
52.219-9	SMALL BUSINESS SUBCONTRACTING PLAN ALTERNATE II (OCT 2001)	JUL 2013
52.222-2	PAYMENT FOR OVERTIME PREMIUMS	JUL 2013
52.222-21	PROHIBITION OF SEGREGATED FACILITIES	JUN 2003
52.222-26	EQUAL OPPORTUNITY	FEB 1999
52.222-29	NOTIFICATION OF VISA DENIAL	MAR 2007
52.222-3	CONVICT LABOR	JUL 1990
52.222-35	EQUAL OPPORTUNITY FOR SPECIAL DISABLED VETERANS, OF THE VIETNAM ERA, AND OTHER ELIGIBLE VETERANS	JUN 2003
52.222-36	AFFIRMATIVE ACTION FOR WORKERS WITH DISABILITIES	SEP 2010
52.222-37	EMPLOYMENT REPORTS ON SPECIAL DISABLED VETERANS, VETERANS OF THE VIETNAM ERA, AND OTHER ELIGIBLE VETERANS	OCT 2010
52.222-38	COMPLIANCE WITH VETERAN'S EMPLOYMENT REQUIREMENTS REPORTING	SEP 2010
52.222-40	NOTIFICATION OF EMPLOYEE RIGHTS UNDER THE NATIONAL LABOR RELATIONS ACT	DEC 2010
52.223-16	IEE 1680 STANDARD FOR ENVIRONMENTAL ASSESSMENT OF PERSONAL COMPUTER PRODUCTS	DEC 2007
52.223-18	CONTRACTOR POLICY TO BAN TEXT MESSAGING WHILE DRIVING	AUG 2011
52.223-6	DRUG-FREE WORKPLACE	MAY 2001
52.224-1	PRIVACY ACT NOTIFICATION	APR 1984
52.224-2	PRIVACY ACT NOTIFICATION	APR 1984
52.225-13	RESTRICTIONS ON CERTAIN FOREIGN PURCHASES	JUN 2008
52.225-14	INCONSISTENCY BETWEEN ENGLISH VERSION AND TRANSLATION OF CONTRACT	FEB 2000
52.225-19	CONTRACTOR PERSONNEL IN A DESIGNATED OPERATIONAL AREA OR SUPPORTING A DIPLOMATIC OR CONSULAR MISSION OUTSIDE THE UNITED STATES	MAR 2008
52.225-25	PROHIBITION ON CONTRACTING WITH ENTITIES ENGAGING IN CERTAIN ACTIVITIES OR TRANSACTIONS RELATIONG TO IRAN REPRESENTATION AND CERTIFICATIONS	DEC 2012
52.227-14	RIGHTS IN DATA--GENERAL	DEC 2007
52.227-2	NOTICE AND ASSISTANCE REGARDING PATENT AND COPYRIGHT INFRINGEMENT	DEC 2007
52.228-3	WORKERS' COMPENSATION INSURANCE (DEFENSE BASE ACT)	APR 1984
52.228-4	WORKERS' COMPENSATION AND WAR-HAZARD INSURANCE OVERSEAS	APR 1984
52.228-7	INSURANCE--LIABILITY TO THIRD PERSONS	MAR 1996
52.229-3	FEDERAL, STATE, AND LOCAL TAXES	FEB 2013
52.229-6	TAXES-FOREIGN FIXED PRICE CONTRACTS	FEB 2013
52.229-8	TAXES-FOREIGN COST REIMBURSEMENT CONTRACT	MAR 1990
52.230-2	COST ACCOUNTING STANDARDS	MAY 2012
52.230-3	DISCLOSURE AND CONSISTENCY IN COST ACCOUNTING PRACTICE	MAY 2012
52.230-6	ADMINISTRATION OF COST ACCOUNTING STANDARDS	JUN 2010
52.232-1	PAYMENTS	APR 1984
52.232-17	INTEREST	OCT 2010
52.232-18	AVAILABILITY OF FUNDS	APR 1984
52.232-20	LIMITATION OF COSTS	APR 1984

52.232-22	LIMITATION OF FUNDS	APR 1984
52.232-23	ASSIGNMENT OF CLAIMS	JAN 1986
52.232-25	PROMPT PAYMENT ALTERNATE I (FEB 2002)	JUL 2013
52.232-33	PAYMENT BY ELECTRONIC FUNDS--CENTRAL CONTRACTOR REGISTRATION	JUL 2013
52.232-37	MULTIPLE PAYMENT ARRANGEMENTS	MAY 1999
52.232-39	UNENFORCEABILITY OF UNAUTHORIZED OBLIGATIONS	JUN 2013
52.232-8	DISCOUNT FOR PROMPT PAYMENT	FEB 2002
52.232-9	LIMITATION ON WITHOLDING OF PAYMENTS	APR 1984
52.233-1	DISPUTES	JUL 2002
52.233-3	PROTEST AFTER AWARD ALTERNATE I (JUN 1985)	AUG 1996
52.233-4	APPLICABLE LAW FOR BREACH OF CONTRACT CLAIM	OCT 2004
52.237-9	WAIVER OF LIMITATION ON SEVERANCE PAYMENTS TO FOREIGN NATIONALS	AUG 2003
52.242-1	NOTICE OF INTENT TO DISALLOW COSTS	APR 1984
52.242-13	BANKRUPTCY	JUL 1995
52.242-3	PENALTIES FOR UNALLOWABLE COSTS	MAY 2001
52.242-4	CERTIFICATION OF FINAL INDIRECT COSTS	JAN 1997
52.243-1	CHANGES-FIXED PRICE ALTERNATE I (APR 1984)	AUG 1987
52.243-2	CHANGES-COST REIMBURSEMENT ALTERNATE II (APR 1984)	AUG 1987
52.244-2	SUBCONTRACTS	OCT 2010
52.244-5	COMPETITION IN SUBCONTRACTING	DEC 1996
52.244-6	SUBCONTRACTS FOR COMMERCIAL ITEMS	JUL 2013
52.245-1	GOVERNMENT PROPERTY	APR 2012
52.246-23	LIMITATION OF LIABILITY	FEB 1997
52.246-25	LIMITATION OF LIABILITY-SERVICES	FEB 1997
52.247-63	PREFERENCE FOR U.S.-FLAG AIR CARRIERS	JUN 2003
52.247-64	PREFERENCE FOR PRIVATELY OWNED U.S.-FLAG COMMERCIAL VESSELS	FEB 2006
52.249-14	EXCUSABLE DELAYS	APR 1984
52.249-2	TERMINATION FOR CONVENIENCE OF THE GOVERNMENT (FIXED PRICE)	APR 2012
52.249-4	TERMINATION FOR CONVENIENCE OF THE GOVERNMENT (SERVICES) (SHORT FORM)	APR 1984
52.249-6	TERMINATION (COST-REIMBURSEMENT)	MAY 2004
52.249-8	DEFAULT (FIXED PRICE SUPPLY AND SERVICE)	APR 1984
52.253-1	COMPUTER GENERATED FORMS	JAN 1991

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752.7001	BIOGRAPHICAL DATA	JUL 1997
752.7002	TRAVEL AND TRANSPORTATION	JAN 1990
752.7003	DOCUMENTATION FOR PAYMENT	NOV 1998
752.7006	NOTICES	APR 1984
752.7008	USE OF GOVERNMENT FACILITIES OR PERSONNEL	APR 1984
752.7009	MARKING	JAN 1993
752.7013	CONTRACTOR-MISSION RELATIONSHIPS	OCT 1989
752.7014	NOTICE OF CHANGES IN TRAVEL REGULATIONS	JAN 1990
752.7015	USE OF POUCH FACILITIES	JUL 1997
752.7018	HEALTH AND ACCIDENT COVERAGE FOR USAID PARTICIPANT TRAINEES	JAN 1999

752.7019	PARTICIPANT TRAINING	JAN 1999
752.7023	REQUIRED VISA FORM FOR USAID PARTICIPANTS	APR 1984
752.7025	APPROVALS	APR 1984
752.7027	PERSONNEL	DEC 1990
752.7029	POST PRIVILEGES	JUL 1993
752.7031	LEAVE AND HOLIDAYS	OCT 1989
752.7033	PHYSICAL FITNESS	JUL 1997
752.7034	ACKNOWLEDGMENT AND DISCLAIMER	DEC 1991
752.7035	PUBLIC NOTICES	DEC 1991
752.202-1	DEFINITIONS	JAN 1990
752.204-2	SECURITY REQUIREMENTS	(undated)
752.209-71	ORGANIZATIONAL CONFLICTS OF INTEREST DISCOVERED AFTER AWARD	JUN 1993
752.211-70	LANGUAGE AND MEASUREMENT UTILIZATION OF SMALL BUSINESS CONCERNS AND SMALL DISADVANTAGED BUSINESS	JUN 1992
752.219-8	CONCERNS	MAR 2015
752.225-71	LOCAL PROCUREMENT	FEB 1997
752.227-14	RIGHTS IN DATA - GENERAL	OCT 2007
752.228-3	WORKER'S COMPENSATION INSURANCE (DEFENSE BASE ACT)	DEC 1991
752.228-7	INSURANCE-LIABILITY TO THIRD PERSONS	JUL 1997
752.229-70	FEDERAL, STATE, AND LOCAL TAXES	(undated)
752.231-71	SALARY SUPPLEMENTS FOR HG EMPLOYEES	OCT 1998
752.245-70	GOVERNMENT PROPERTY-USAID REPORTING REQUIREMENTS	JUL 1997
752.245-71	TITLE TO AND CARE OF PROPERTY	APR 1984
752.7010	CONVERSION OF U.S. DOLLARS TO LOCAL CURRENCY	APR 1984

Restriction on Certain Foreign Purchases (June 2008)

Except as authorized by the Office of Foreign Assets Control (OFAC) in the Department of the Treasury, the Contractor shall not acquire, for use in the performance of this contract, any supplies or services if any proclamation, Executive order, or statute administered by OFAC, or if OFAC's implementing regulations at 31 CFR Chapter V, would prohibit such a transaction by a person subject to the jurisdiction of the United States.

(a) Except as authorized by OFAC, most transactions involving Cuba, Iran, and Sudan are prohibited, as are most imports from Burma or North Korea, into the United States or its outlying areas. Lists of entities and individuals subject to economic sanctions are included in OFAC's List of Specially Designated Nationals and Blocked Person at <http://www.treas.gov/offices/enforcement/ofac/sdn>. More information about these restrictions, as well as updates, is available in the OFAC's regulations at 31 CFR Chapter V and/or on OFAC's website at <http://www.treas.gov/offices/enforcement/ofac>.

(b) The Contractor shall insert this clause, including this paragraph (c), in all subcontracts.

1.3 4-14.001

Information for Non-US contractors, subcontractors, and key individuals.

(a) The contractor must complete and submit the "USAID Information Form" in appendix B, for:

- (i) Itself, if it is a non-U.S. entity;
- (ii) Each subcontractor or subcontractor of a subcontractor, regardless of the tier, that is a non-U.S. entity; or
- (iii) Each key individual that is a non-U.S. entity.

(b) For purposes of this clause, the following definitions apply:

"Non-U.S. entity" means (1) any non-US citizen or non-permanent legal resident of the United States; or (2) any entity that is not formed in the United States or for which 50% or more of the equity is owned or controlled by persons who are not U.S. citizens or permanent legal residents of the United States.

"Key individuals" means (i) an individual or entity owning 10% or more equity stake in the organization, whether

publicly- or privately-held; (ii) principal officers of the organization's governing body (e.g., chairman, vice chairman, treasurer or secretary of the board of directors or board of trustees); (iii) the principal officer and deputy principal officer of the organization (e.g., executive director, deputy director; president, vice president); (iv) the program manager or chief of party for the USAID-financed program; and (v) any other person with significant responsibilities for administration of USAID financed activities or resources.

(c) The requirements of paragraph (a) of this clause must be completed at prior to the Government's acceptance of the contract and following that, at the earlier of:

(i) Once a year; or

(ii) When there is a change or addition to any entity or person identified in paragraph (a).

(d) USAID reserves the right to rescind approval for a sub-award in the event that USAID subsequently becomes aware of information indicating that the sub-award is contrary to U.S. law or policy prohibiting support for terrorism or facilitating criminal activity. In such cases, USAID's Contracting Officer will provide written instructions to the recipient to terminate the sub-award.

(End of Provision)