Tel: (+264) 81 959 4000
Head Office Building | Town Square, CBD
P. O. Box 569
Windhoek

REQUEST FOR PROPOSAL

FOR THE

PROVISION OF CONSULTANCY SERVICES

PROJECT TITLE: PROVISION OF EXTERNAL AUDIT SERVICES FOR A PERIOD OF THREE (3) YEARS

PROCUREMENT REFERENCE NO: SC/RFP/NAMRA/01-01/2026

Cost: Free to be downloaded from NamRA website.

www.namra.org.na

BIDDER'S NAME	
CONTACT DETAILS	**TEL:**
	EMAIL:
TOTAL QUOTED AMOUNT EXCLUSIVE OF VAT	**N$**
TOTAL QUOTED AMOUNT INCLUSIVE OF VAT	**N$**

LETTER OF INVITATION

To: Prospective Bidders

Date: 25 June 2026

Procurement Reference No: **SC/RFP/NamRA/01-01/2026**

PROJECT TITLE: **PROVISION OF EXTERNAL AUDIT SERVICES FOR A PERIOD OF THREE (3) YEARS**

Dear Sir/Madam

NamRA hereby invites competent, qualified, and registered companies to submit their best quotation/s for the procurement of consultancy services described in the above-mentioned subject matter. Clarifications and / or Enquiries, if any, shall be in writing only addressed to NamRA PMU at: procurementclarification@namra.org.na

The Quotation/Bid Box is located in Post Street Mall, NamRA Head Quarters, Town Square Building, Upper Retail Floor.

DEADLINE FOR BID SUBMISSION: FRIDAY, 17 JULY 2026 AT 11h00

Yours faithfully

……………………………………………

MS. PETRA LISHO- MAYUMBELO
MANAGER: PROCUREMENT MANAGEMENT UNIT

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SECTION I: INTRODUCTION

Preamble of the Agency

The Namibia Revenue Agency (NamRA) is a State-Owned Enterprise (SOE) established in terms of the Namibia Revenue Agency Act, no. 12 of 2017 and came into operations on 7 April 2021. NamRA is governed in terms of the Namibia Revenue Act and the State - Owned Enterprises Governance Act, 2006 (2 of 2006). In terms of the regulation, the SOE (company) is required to file audit financial statements no later than six (6) months after the end of each financial year, hence the audit financial statements are expected no later the 30 September of the audit year.

The main objective of NamRA is to administer tax laws, collect State revenue and provide efficient taxpayer and Customs and Excise services.

Terms of reference

The audit services required are for the financial years ending March 2026 to March 2028. NamRA places no limitation on the scope of the audit work to be performed and therefore does not prescribe the scope and methodology to be utilized by the audit firm.

However, the following information is required to demonstrate the scope of the work to be performed:

1. A detailed description of the audit approach to be followed, clearly indicating how the audit approach influences the extent of work and staffing utilized on the assignment.
2. Statutory Audits of Namibia Revenue Agency for financial years ending March 2026 to March 2028.
3. Audit work is to be conducted in accordance with International Standards on Auditing.
4. Adhoc advice in matters related to taxation and compliance
5. A brief description of how the approach on the internal control will be influenced by the Namibia Revenue Agency computerized environment as well as how the audit approach will be adopted to take care of the computerized environment.
6. A detailed sample of IFRS compliant Annual Financial Statement to be submitted with the proposal. The sample will be used as a basis of assessing the level of reporting compliance which the audit firm proposes
7. A clear demonstration of the extent to which the firm understands the industry in which Namibia Revenue Agency operates.
8. A detailed CVs of the audit team including the audit partner, engagement manager and engagement accountant in charge of the job. The CVs should demonstrate specific experience in the audit of engineering companies, utility distribution companies and / or state-owned entities if any.
9. Specific time proposal for each of the senior member of the audit team.

10. A specific proposal with regards to an interim audit for the second and third year of appointment is required as part of the tender submission.
    NamRA prefers to have the interim audit done in February, specifically covering all expenditure and income as well as PPE up to end December of the preceding calendar year.
11. All quotes submitted must be up to the finalization and review of the client prepared annual financial statements.
12. A list of verifiable references detailing previous audit assignments completed on organizations which are similar in nature and size to NamRA The table should indicate the involvement of the team member suggested, and in what capacities the team members were involved in the audit.
13. Successful tenderer or appointed Audit firm will not be permitted to render any other services to NamRA in an advisory capacity for the duration of the audit assignment.

DELIVERABLES

On completion of the assignment at each consecutive financial year the audit firm shall present the following outcomes to the Board Audit and Risk Committee

An audit planning memorandum indicating the scope and audit approach

An Audit report of the overall financials statement of NamRA for the year ending 31 March. Financial Statements will be client prepared a formal management letter highlighting areas that require attention for the financial year audited.

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SECTION III – EVALUATION AND QUALIFICATION CRITERIA

NamRA shall have the right to request clarifications in writing during the evaluation.

8. BIDDING EVALUATION PROCESS

The bids will be evaluated in four stages namely, stage one, two, three and four respectively by the Bid Evaluation Committee (BEC) appointed by the Accounting Officer / Commissioner and subsequently submitted to the Procurement Committee for recommendation of award to the successful bidder/s.

STAGE 1: MANDATORY DOCUMENTATION AND ELIGIBILITY CRITERIA (PASS/FAIL)

The following are mandatory documents to be submitted by bidders, non-submission of documents outlined below is automatic disqualification, bidder cannot be evaluated for Stage 2 Technical.

TABLE 1: MANDATORY AND ELIGIBILITY REQUIREMENTS	
Document Description	**Yes/No**
1. Is the Consultant under a declaration of ineligibility by the Government of Namibia in accordance with applicable laws at the date of the deadline for bid submission or thereafter? Or is the bidder debarred or suspended from bidding for a certain period by the Policy Unit (PU) under the Ministry of Finance? **(The BEC will confirm by checking a list of debarred bidders on PU website)** PROCUREMENT - MFPE - Portal Ariel (gov. na) (https://mfpe.gov.na/procurement)	
2. Does the Consultant appear on any of the development bank ineligibility lists? (African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank Group, Bank Group)	
3. Has the Consultant submitted a valid original or certified copy of a certificate of business registration for an entity incorporated in Namibia or registered under the company or close corporation laws of Namibia certified by the Commissioner of Oaths or Namibian Police, clearly indicate all shareholders and principals? OR Has the Consultant submitted a certified copy of a valid Public Accountants' and Auditors' Board (PAAB) Registration Document? In addition, the firm must also be a training firm as per PAAB and submit proof of a training firm. *In the case of Partnership, each partner must comply with this requirement.*	
4. Has the Consultant provided an original or valid certified copy of a Good Standing Tax Certificate from NamRA duly certified from Namibian Police or Commissioner of Oaths **(valid at the deadline of submission of bid)?**. *In the case of Partnership, each partner must comply with this requirement.*	
5. Has the Consultant provided an original or valid certified copy of a Good	

Standing Certificate from Social Security Commission (SSC) duly certified by a Commissioner of Oaths; or Namibian Police **(valid at the deadline of submission of bid)**? *In the case of Partnership, each partner must comply with this requirement.*	
6. A **minimum** of three (3) client references on client letter head where the Consultant has successfully concluded external audit services in the past five (5) years. The client used as reference must be of a similar nature as NamRA OR minimum of N$1.2 billion revenue OR assets over 1 billion.	
7. Has the Consultant completed a Company Shareholding Information Form on **page 8** of the bidding document?	
NB: The requirements above must be submitted by all partners in cases of a Partnership	

Note: The Bidders' submission will either be responsive or non-responsive. Bidders deemed non-responsive to any of the above <u>Mandatory Requirements Document Evaluation Criteria</u> will be disqualified from the entire evaluation process and will not be considered further.

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COMPANY SHAREHOLDING INFORMATION FORM

PROCUREMENT REFERENCE NUMBER: SC/RFP/NamRA/01-10/2025

List all persons who are OWNERS, PARTNERS, SOLE PROPRIETORS, TRUSTEES AND BENEFICIARIES (whichever is/are applicable) in the business/trust, who are involved in the management thereof and who exercise control over the business/trust commensurate with their degree of ownership/interest.

Name of Shareholder	Namibian (Yes/ No)	Previously Disadvantaged Namibian (Yes/ No)	Non-Namibian Citizen (Yes/ No) If not Namibian, State Nationality	Full time employed by the bidder (Yes/No)	Percentage shares owned by woman and youth	Percentage shares
						Total = 100%

Date: [insert day, month, and year]

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STAGE 2: TECHNICAL EVALUATION [100 MARKS]

TABLE 2 TECHNICAL EVALUATION CRITERIA AND SCORING

A. EXPERIENCE IN EXTERNAL AUDIT				
Consultants / Company experience				
				Max points
01	**<u>Specific experience of the firm relevant to the assignment.</u>** Provide written reference of at least three (3) on client letterhead where the Consultant has successfully concluded external audit services in the last five (5) years (including the date of the external audit services rendered and the contact details of the references) signed by the person dully authorised. *NB: (Submit reference letters from clients for External Audit Services provided in the last five (5) years, clearly indicating the nature of the project, year of implementation. The reference letters must be on client's letterhead duly signed by the authorized person). Full points to be obtained for obtaining all the above listed criteria.*	Evidence of at least 3 reference letters with a minimum of 10 or more years' experience in conducting external audit.	40	**40**
		Evidence of at least 3 reference letters with a minimum of 6-9 years' experience in conducting external audit.	20	
		Evidence of at least 3 reference letters with a minimum of least 5 years' minimum experience in conducting external audit.	10	
		Less than 3 reference letters and less than 5 years' experience in conducting external audit.	0	
B. TECHNICAL APPROACH AND METHODOLOGY				
02	**<u>Technical approach and methodology.</u>** Adequacy of the proposed technical approach, methodology and work plan in responding to the Terms of Reference. The Consultant's approach to perform an external audit, including external audit methodology and risk-based approach audit in terms of the International Standards of Auditing (ISAs), the approach must include a workplan as well including time /timetable proposals of the audit engagement.	Detailed and clear Audit Approach submitted including work plan and time/timetable proposals	40	**40**
		Audit Approach not clearly narrated without a workplan but includes time/timetable proposals	20	
		No audit approach submitted, only workplan but includes time/timetable proposals submitted	15	
		No Audit Approach submitted, no workplan including time/timetable proposals submitted	0	

<table>
<tr><th colspan="5">C. KEY PERSONNEL CVs AND QUALIFICATIONS</th></tr>
<tr><th colspan="5">Key professional staff qualifications and competence for the assignment:</th></tr>
<tr><td rowspan="4">03</td><td rowspan="4"><u>Engagement Team Leader/Partner must be CA.</u>

The Engagement Team Leader/Partner Should be a Chartered Accountant (CA)/Registered Auditor with PAAB Professional membership certificate (The Consultant should indicate the names of the <u>Team Leader/Partner</u> that will carry out the assignment without alternatives. NamRA will be very strict on this requirement).

(Attached CV and Certified copies of qualification(s).</td><td>10 years' experience or more and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>10</td><td rowspan="4">10</td></tr>
<tr><td>Between 5 to 9 years' experience and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>5</td></tr>
<tr><td>3-5 years' experience and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>3</td></tr>
<tr><td>Less than 3 years' experience and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>0</td></tr>
<tr><td rowspan="3">04</td><td rowspan="3"><u>The Engagement Manager must be CA.</u>

The Engagement Manager Should be a Chartered Accountant (CA)/Registered Auditor with PAAB Professional membership certificate (The Consultant should indicate the names of the <u>Engagement Manager</u> that will carry out the assignment)

(Attached CV and Certified copies of qualification(s).</td><td>5 years' experience or more and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>10</td><td rowspan="3">10</td></tr>
<tr><td>Between 3 to 4 years' experience and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>5</td></tr>
<tr><td>Less than 3 years' experience and should be a Chartered Accountant (CA)/Registered Auditor with PAAB</td><td>0</td></tr>
<tr><td></td><td></td><td>Total Score Points</td><td colspan="2">100</td></tr>
<tr><td colspan="5">NB: Only Bidders scoring minimum of 80 marks and more will be considered for Financial Evaluation.</td></tr>
</table>

STAGE 3: FINANCIAL EVALUATION
This stage determines the lowest responsive bidder. This is the third and final stage of bid evaluation. The bids that obtained a minimum score of 80 marks under Technical Evaluation will be deemed to be responsive and subject to financial assessment. THEREFORE, BIDDERS WHO WILL REACH STAGE THREE (3) SHOULD NOTE THAT THE LOWEST BID PRICE WILL BE RECOMMENDED FOR AWARD OF CONTRACT.

Consultants / Bidders may attach the detailed costs for this assignment on their company letterhead.

INDICATIVE PROGRAM
The bidder must submit the proposed main activities of the assignment, the content and duration of each activity, the project milestones and the report delivery dates.

11. BID CLARIFICATION AND ENQUIRIES
All technical / procurement clarifications and / or enquiries, if any, should be addressed by email to NamRA Procurement Management Unit (PMU) at: procurementclarification@namra.org.na

Taking part in this process does not commit or bind NamRA in accepting any proposal. The RFP process may be cancelled at any given time without prejudice.

12. CLOSING DATE, TIME, AND PLACE FOR BID SUBMISSION
Bids should be posted, or hand delivered in a single sealed envelope indicating the procurement reference number and detailing the project title for the service to be undertaken as per details below:

The Chairperson: Procurement Committee
Through the Head: Procurement Management Unit (PMU)
PROCUREMENT REFERENCE NO: SC/RFP/NamRA/01-01/2026
NamRA Head Office, Town Square Building,
Upper Retail Floor, Post Street Mall
P O Box 569
WINDHOEK
NAMIBIA
Email address: procurementclarification@namra.org.na

DEADLINE FOR BID SUBMISSION: 17 July 2026 AT 11h00 (NAMIBIAN TIME)

- Bidders are responsible for ensuring that their bids reach NamRA in good time.
- Bids received after the deadline will not be considered and will be returned to the bidder's postal in sealed envelope.
- Bidders to submit one original and one copy.

//END