<table>
<thead>
<tr>
<th>Name of Signature Program:</th>
<th>Naija Unlock</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agresso Work order:</td>
<td>NG1001</td>
</tr>
<tr>
<td>Country:</td>
<td>Nigeria</td>
</tr>
<tr>
<td>RFP No.</td>
<td></td>
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</tbody>
</table>

REQUEST FOR PROPOSAL

Funded by:
Heifer International

<table>
<thead>
<tr>
<th>RFP Release Date:</th>
<th>March 14th 2024</th>
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</thead>
<tbody>
<tr>
<td>Question/ Inquiry Submission Deadline:</td>
<td>March 29th 2024</td>
</tr>
<tr>
<td>Proposal Submission Deadline:</td>
<td>April 2nd 2024</td>
</tr>
<tr>
<td>Performance Period:</td>
<td>April 26th – May 20th 2024</td>
</tr>
<tr>
<td>Electronic submission to the attention of:</td>
<td><a href="mailto:Procurement-rg@heifer.org">Procurement-rg@heifer.org</a></td>
</tr>
<tr>
<td>Contact information for inquiries about this RFP:</td>
<td><a href="mailto:Love.Koshi@heifer.org">Love.Koshi@heifer.org</a></td>
</tr>
</tbody>
</table>

Terms of Reference

I. General Information
This document is being issued to solicit applications from either an individual consultant or a consulting firm with key technical staff who have substantial experience in the implementation of youth development programs. More specifically, the consultant or lead consultant should have a proven track record in the implementation of innovative youth-focused tech programs. The bidder is free to seek any clarification on the expected deliverables prior to the preparation and submission of the proposal. While Heifer understands that completing this assignment will require the experience of an individual or a single firm with all the requisite expertise, the successful candidate can sub-contract components of the assignment to appropriate qualified firms. However, Heifer Nigeria should be duly informed of the plan from the onset, and this should be clearly stated in the bid as appropriate. It should also be noted that Heifer will make payments to each of the contractors based on submission and Heifer’s approval of deliverables. The award agreement will include a payment schedule with specific deliverables; all payments require 15 business days for processing after approval of deliverables.

II. Background
About Heifer International
Heifer International is a global non-profit organization on a mission to end hunger and poverty in a sustainable way. Since 1944, Heifer International through its work in 21 countries (in Africa, Asia, and the Americas) has supported more than 39 million people around the world to end hunger and poverty in a sustainable way, and millions more now on a pathway to living incomes. Working with rural communities across Africa for 48 years, Heifer International supports farmers and local food producers to strengthen local economies and build secure livelihoods that provide a living income. Heifer’s foundation was built on the belief that ending hunger begins with giving people the means to feed themselves, generate income and achieve sustainable livelihoods for their households. Heifer’s global vision for 2020 - 2030 is to close the living income gap for an additional 10 million families. This vision is a focused approach for the African continent to support at least 6 million smallholder farmers in Africa to reach sustainable living income. As a part of this
commitment, Heifer has expanded its presence in Africa to include Nigeria, with a goal of supporting at least two million households to achieve sustainable living income, through (a) strategic private and public sector partnerships, (b) unlocking demand and market opportunities, (c) investing in priority value chains, and (d) leveraging innovation and emerging agricultural technologies to reach transformational scale. More information about Heifer is available at: [www.heifer.org](http://www.heifer.org)

**Heifer Nigeria Country Program**

Heifer International established its Nigeria Country Program in 2021, and its Signature Program for Nigeria, named “Naija Unlock”, was designed and launched. Naija Unlock program aims to support the unlocking of the potential in Nigeria’s agricultural sector to achieve food self-sufficiency by working with smallholder farmers and local value chain actors to increase their productivity to meet local demand for food and raw materials while closing the living income gap for families in the rice, tomato, and poultry value chains, with plans to add cattle, and small ruminant value chains. Naija Unlock is an evidence-based Signature Program designed to close the living income gap of smallholder farmers at scale with permanence of impact. The goal is to assist more than one million households to achieve sustainable living income by 2025, and scale to two million households by 2030, through strategic private and public sector partnerships to (a) build the social capital of smallholder farmers, (b) unlock farmers’ access to innovative financing, (c) unlock demand and market opportunities, (d) increase farmers access to mechanization and emerging agricultural innovations, and (e) increase farmers knowledge and adoption of climate-smart agricultural practices. Naija Unlock program activities are being implemented currently in five (5) states in Nigeria (Ogun, Edo, Nasarawa, Benue, and Lagos States) with plans to scale to other states with the potential to make an impact at a transformational scale.

### III. Description of Expected Professional Services

**a. Purpose**

Heifer Nigeria Ltd/Gte is currently seeking an audit firm to carry out a Financial Audit of the Kaptain Foods Recoverable Grant from October 1, 2021, to June 30, 2023.

**b. Audit Objectives:** The objective of the Audit is to ascertain the following:

- Project funds are used for the intended purposes under the agreed work plan and budgets stipulated in the Letter of Agreement (LOA) between Heifer International and Kaptain Foods Ltd (The partner).
- Ascertained funds withdrawn from Bank Account/expenditures which are not accounted for/eligible from project funds.
- Conduct sample site visits and physical inspections of some activities.
- Appropriate controls are in place to prevent or detect material misstatements, and other irregularities.

**c. Audit Scope:** The audit should cover the following:

- Review of the Internal Control Framework for the partner. This will include but not limited to assessing whether internal control procedures are sufficient to prevent financial irregularities and misappropriation are in place; approval procedures and delegation of financial authority exist; segregation of duties, and clarities on roles and responsibilities are defined; reconciliation procedures functions; procedures followed for verifying receipt and acknowledgement of goods and services with agreed quality and timeline.
- Identify expenditures which have been made but are not eligible for funding from project funds.
- Examine the advances from the project account.
- Payee-by-payee analysis.
- Review and analyze the potential red flags that may indicate inappropriate financial reporting schemes, misappropriation of assets, inappropriate use of project assets and expenditures and liabilities for an improper purpose. The auditor should apply appropriate techniques for detecting irregularities and deviations.
- Examine payments related to tax and find out whether these were paid and deposited into the government treasury as per government prescribed rate and timeline and all documentary evidence is available.

d. **Audit Deliverables:** The audit firm is expected to produce the following deliverables to Heifer for the partner organization:

- Management Report detailing the eligible and non-eligible expenses and spelling out each audit finding, the risk it poses to the organization, the appropriate auditor’s recommendation and the management’s response. Each finding should be properly categorized as ‘High Risk’, Medium Risk’ or ‘Low Risk’.
- Summary of observations of internal control deficiencies, including recommendations for improvement.
- A statement of the generally accepted auditing standards applied in carrying out the engagement.
- Disclosure of the generally accepted accounting principles agreed upon and applied in the preparation of the financial statements and project financial reporting.
- Schedule of Heifer’s support, including beginning fund balance, support provided, fund balance expenditures, and ending fund balance, along with the auditor’s report as to whether such schedule is fairly stated and in compliance with underlying agreement(s).
- A statement of reasonable assurance over the completeness and accuracy of the documents and records that support the financial statements of the project.

IV. **Duration/Timeframe:** The audit shall be conducted within 21 calendar days after the signing of the engagement letter.

V. **Expertise**
Heifer Nigeria is seeking audit firms with expertise in auditing international development projects, comprehensive knowledge of donor regulations and compliance requirements, sector-specific experience in agriculture and rural development, proficiency in financial management and monitoring and evaluation, capacity-building skills, and effective communication and collaboration abilities.

(a) **Academic Qualifications**

- Certification and Accreditation: Possession of relevant professional certifications, such as Certified Public Accountant (CPA), Chartered Accountant (CA), or Certified Internal Auditor (CIA), and accreditation from recognized auditing bodies is preferred.
- Education Background: Academic qualifications of key personnel, including partners and senior auditors, should be in accounting, finance, or a related field from reputable universities or educational institutions.
- Reputation and Experience: Academic qualifications should be complemented by a strong reputation and extensive experience in conducting audits for similar organizations or projects, ensuring the audit firm’s ability to deliver high-quality services.
- Excellent spoken and written English with a working knowledge of the other local languages.
(b) Experience

- Demonstrated Experience: Audit firms should have a proven track record of conducting audits for similar organizations or projects, preferably in the international development or non-profit sector.
- Sector Knowledge: Expertise in the agricultural development sector, particularly in projects related to livestock, sustainable agriculture, and community development, is desirable.
- Regulatory Compliance: Familiarity with donor regulations, such as those of USAID, EU, or other international funding agencies, and experience in ensuring compliance with these regulations is essential.
- Audit Standards: Proficiency in conducting audits in line with internationally recognized audit standards, such as International Standards on Auditing (ISA) or Generally Accepted Government Auditing Standards (GAGAS), is required.
- Financial Management: Experience in evaluating financial management systems, internal controls, and financial reporting processes to ensure accuracy, transparency, and compliance with accounting principles.
- Risk Assessment: Capability in conducting risk assessments to identify and prioritize areas of potential risk or non-compliance within projects and developing risk-based audit plans accordingly.
- Data Analysis: Proficiency in data analysis techniques and tools to assess the accuracy and reliability of financial records, expenditure reports, and procurement documentation.
- Reporting Skills: Ability to prepare clear, concise, and comprehensive audit reports documenting findings, conclusions, and recommendations for corrective actions, tailored to various stakeholders.
- Communication and Collaboration: Strong communication and collaboration skills to effectively interact with project stakeholders, present audit findings, and facilitate discussions on remedial measures and corrective actions.
- Evidence of having undertaken similar assignments. Submission of references from previous clients or projects, demonstrating successful audit engagements and client satisfaction, is required; and
- Ability to work efficiently and deliver committed outputs under the assignment within agreed timelines and deadlines.

VI. Application Process

Consulting Firm Submission Requirements: All interested firms will submit their organization’s profile with the following information:

Technical Proposal (not to exceed 10 pages)

- General information (not to exceed 2 pages)
  - Organization overview highlighting related assignments completed with client name, contact person and mobile number.
  - Capacity statement.
  - Legal registration to work/operate in Nigeria.

- Technical Approach (not exceeding 8 pages)
  - A detailed plan on how the assignment will be conducted, including the methodology, procedures, and tools to be used in conducting the project audit.
  - List and briefly describe the team and its proposed personnel, indicating what role each proposed individual will have; CVs of team members are to be provided in an attachment. Maximum of 3-page CV for the Lead Consultant (who will lead the assignment) highlighting related assignments completed, and role in the completed assignment. 2-paragraph short CV for other team members (who will be involved in the assignment) highlighting related assignments completed and roles.
  - A clear and comprehensive work plan (draft), outlining the major activities, people responsible and timelines.
  - Organizational or individual capacity statement, including past experiences and activities related to the theme of the study. Reference information must include
the location, award numbers, and a brief description of the work performed.
  
  • At least three references of other clients for which similar assignments were undertaken with contact information for each.

  • **Financial Proposal (in Naira)**
  
  o Itemized budget.
  
  o Narrative explanations of line items.

  • **Annexes**
  
  o Documents in favour of previous relevant projects.
  
  o Organization’s/Firm’s Certificate, PIN and VAT registration.
  
  o A summary of previous similar assignments undertaken within the last 3 years.

Interested firms legally eligible to implement this assignment in Nigeria are requested to submit a proposal. Please include the name of the person in your organization who will be involved in negotiating the contract as well as your telephone and email contact information. Submissions must be in English and typed single-spaced using Times New Roman font size 12, with a complete set of appendices/attachments as applicable. All pages must be numbered and include the SOW reference number on the cover page and the name of the organization at the bottom of each page.

The successful consulting firm will be required to produce the following documents before entering into an Independent Contractor Agreement (ICA) with Heifer:

  • Certificate of Incorporation or Business Registration Certificate.
  
  • A Partnership Deed if you are running a partnership business.
  
  • Audited financial statements for the last 3 years.
  
  • Valid CR12 Certificate where applicable.
  
  • KRA online PIN Certificate where applicable.
  
  • Tax Compliance Certificate.
  
  • Physical location including town, building, room number and postal address.
  
  • Directors’ / Partners’ personal guarantee.
  
  • Trade reference and clientele list including their respective contacts.

The technical and financial proposals should be submitted by 2nd April 2024 through Procurement-ng@heifer.org copying Love.Koshi@heifer.org Please quote “Financial Audit of Kaptain Foods Recoverable Grant” in the subject line.

Heifer retains the right to terminate this RFP or modify the requirements upon notification to the Offerors.

**VII. Selection Criteria**

Submitted proposals must demonstrate alignment with the scope of work outlined above and with the appropriate level of detail. Heifer’s goal is to ultimately sign on with the Offeror whose proposal best follows the instructions in this RFP, includes the strong evaluation team, and is most cost-effective. Proposals will be evaluated according to the following criteria:

<table>
<thead>
<tr>
<th>Proposal evaluation focus</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accuracy and relevance of the proposed technical approach and methodology</td>
<td>20%</td>
</tr>
<tr>
<td>Completeness of proposal according to the RFP (general information, activity plan, budget, team expertise, etc.)</td>
<td>20%</td>
</tr>
<tr>
<td>Proposed team: expertise and competencies to address project components</td>
<td>20%</td>
</tr>
<tr>
<td>Relevance and capability/skill to implement/manage the assignment</td>
<td>20%</td>
</tr>
<tr>
<td>Budget justification and costs realism</td>
<td>20%</td>
</tr>
</tbody>
</table>
The selection committee will evaluate the technical proposal based upon the criteria listed above and they will evaluate the financial proposal based on cost reasonableness and cost-effectiveness in the budget.

VIII. Validity of Proposals
Proposals submitted shall remain open for acceptance for 14 days from the last date specified for receipt of the proposal. This includes but is not limited to, pricing, terms and conditions, service levels, and all other information. If your organization is selected, all information in this document and the negotiation process are contractually binding.

IX. Award Process and Contract Mechanism

<table>
<thead>
<tr>
<th>No.</th>
<th>Activity</th>
<th>Due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Proposal reception</td>
<td>April 1st 2024</td>
</tr>
<tr>
<td>2.</td>
<td>Selection Committee review</td>
<td>April 3rd 2024</td>
</tr>
<tr>
<td>3.</td>
<td>Notification of award</td>
<td>April 10th 2024</td>
</tr>
<tr>
<td>4.</td>
<td>Award agreement negotiation</td>
<td>April 17th 2024</td>
</tr>
<tr>
<td>5.</td>
<td>Signing award</td>
<td>April 24th 2024</td>
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</tbody>
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Heifer will issue a fixed award agreement based on the submission and Heifer’s acceptance of deliverables. Once an award is issued, it will include the payment schedule with the deliverables specified above.

X. Limitations
This Request for Proposal does not represent a commitment to award a contract, to pay any costs incurred in the preparation of a response to this RFP, or to procure or contract for services or supplies. Heifer reserves the right to fund any or none of the applications submitted and reserves the right to accept or reject in its entirety and absolute discretion any proposal received in response to the RFP.

XI. Intellectual Property

a. Ownership Generally.
Any intellectual property (including but not limited to copyrights, trademarks, service marks, and patents), intellectual property rights, deliverables, manuals, works, ideas, discoveries, inventions, products, writings, photographs, videos, drawings, lists, data, strategies, materials, processes, procedures, systems, programs, devices, operations, or information developed in whole or in part by or on behalf of Contractor or its employees or agents in connection with the Services and/or Goods (collectively, the “Work Product”) shall be the exclusive property of Heifer International. Upon request, the Contractor shall sign all documents and take any actions necessary to confirm or perfect Heifer’s exclusive ownership of the Work Product.

Any intellectual property owned by a Party prior to the Effective Date (“Prior-Owned IP”) shall remain that Party’s sole and exclusive property. Regarding any of Contractor’s Prior-Owned IP included in the Work Product, the Contractor shall retain ownership, and hereby grants Heifer a permanent, nonexclusive, royalty-free, worldwide, irrevocable right and license to use, copy, reproduce, publicly display, edit, revise, perform, and distribute said intellectual property, in any format or any medium, as part of the Work Product.