



REQUEST FOR PROPOSALS

PAFA Sustainability Centre of Excellence Project Phase 1

Request for Proposals from Consultants

Service	Development of a capacity building strategy for the Pan African Federation of Accountants (PAFA) to support the adoption and implementation of the IFRS Sustainability Standards issued by the International Sustainability Standards Board (ISSB Standards) in Africa
Client	PAFA
Country	South Africa
Project	PAFA Sustainability Centre of Excellence
Request Issue Date	6 February 2024
Request Close Date	16 February 2024
Service Commencement Date	1 March 2024
Duration of Service	March – July 2024
Inquiries	development@pafa.org.za

Letter of Invitation

Midrand, South Africa, 6 February 2024

PAFA Sustainability Centre of Excellence Project Phase 1

Development of a PAFA capacity building strategy to support the adoption and implementation of the ISSB Standards

Dear Consultants –

The IFRS Foundation and the Foreign, Commonwealth & Development Office (FCDO), a department of the Government of the United Kingdom, have entered into an agreement to build capacity to support the adoption and implementation of the ISSB Standards in Africa. As representative of the accountancy profession in Africa, the IFRS Foundation has engaged PAFA to assist in this regard.

PAFA is inviting Proposals from consultants with expertise in sustainability reporting to render the Service set forth in the attached Terms of Reference (ToR).

Consultants should carefully review the Request for Proposals (RfP) and ToR before deciding whether to submit a Proposal. A Proposal should be submitted only if the Consultant can perform the Service if selected.

The RfP includes the following:

Letter of Invitation

Information About PAFA, the Sustainability Centre of Excellence, and the Project

General Instructions to Consultants

Information to be Submitted by Consultants

Terms of Reference

Information About PAFA, the Sustainability Centre of Excellence, and the Project

PAFA is recognised by the International Federation of Accountants (IFAC) as the representative organisation of the accountancy profession in Africa. PAFA's membership is comprised of 56 national professional accountancy organisations (PAOs) in 45 countries in Africa and five international affiliates.

PAFA's vision is sustainable value creation to benefit the citizens of Africa. This is achieved through strengthening the influence and capacity of the accountancy profession to enhance trade, the quality of services and trust in institutions.

[PAFA's strategic objectives](#) and their economic and societal benefits are linked to the Seven Aspirations of the African Union Agenda 2063 and the United Nations Sustainable Development Goals (SDGs).

PAFA is determined to play a key role in the development and sustainability of the African continent, founded on the ideals of honesty, integrity, and good governance, and in its renaissance as exemplified in the African Union.

The Sustainability Centre of Excellence is a cutting-edge initiative dedicated to advancing the landscape of sustainability reporting and assurance across the African continent. As a hub of specialised knowledge and expertise, the Centre will be strategically positioned to accelerate the adoption and implementation of sustainability-related standards relevant to the accountancy profession. At its core, the Centre will be a dynamic resource for PAOs and professional accountants, offering a comprehensive suite of tools, insights, and best practices to elevate sustainability reporting and assurance in Africa and beyond. The Centre will aim to empower the accountancy profession to play a pivotal role in fostering sustainable development, economic growth, and corporate responsibility.

The Centre will address the following key areas:

Capacity Building: The Centre will focus on enhancing the skills and knowledge of professional accountants, ensuring they are well-equipped to navigate the complexities of sustainability reporting and assurance.

Guidance and Standard-Setting: By championing the engagement of African stakeholders and promoting the active participation of the African accountancy profession in international standard-setting processes, the Centre will foster a more diverse and inclusive standard-setting landscape, reflecting the unique challenges and priorities of the continent.

Research and Innovation: Through continuous research initiatives, the Centre will be at the forefront of emerging trends and innovations in sustainability reporting and assurance, providing valuable insights to guide the evolution of best practices.

Collaboration and Networking: Facilitating collaboration among PAOs, industry experts, and relevant stakeholders, the Centre will promote a robust network for sharing ideas, experiences, and success stories in the realm of sustainability.

Advocacy and Outreach: The Centre will serve as a champion for sustainability within the accountancy profession, engaging in advocacy efforts to raise awareness and promote the importance of integrating sustainable practices into financial reporting.

By establishing the Sustainability Centre of Excellence, PAFA reinforces its commitment to driving positive change and fostering a culture of sustainability within the accountancy landscape. This initiative positions PAFA as a catalyst for progress, contributing to the broader objectives of sustainable development across Africa.

The Project is a key component of the abovementioned initiative and aimed at developing a comprehensive capacity-building strategy for PAFA to facilitate the adoption and implementation of ISSB Standards across Africa. Over the course of six months, the project will focus on establishing foundational frameworks and resources necessary to empower African accountants and stakeholders in navigating the complexities of ISSB Standards.

Phase 1 of the Project includes:

- An initial assessment and field work to create the foundations for the development of a PAFA capacity building strategy to support the adoption and implementation of the ISSB Standards in Africa.
- A review of the field work to inform the development of the strategy.
- The development of the strategy.
- The development of a monitoring and evaluation framework to assess the implementation of the strategy.

This RfP relates to Phase 1 of the Project. Phase 2 will focus on the implementation of the strategy.

General Instructions to Consultants

Eligibility of Consultants

Consultants should review the Conflicts of Interest, Corrupt and Fraudulent Practices, and Criteria for Evaluation set forth in the ToR and be prepared to provide evidence of eligibility satisfactory to the PAFA Management Team (PMT).

A Consultant will be ineligible:

- If they have a conflict of interest.
- If they engage in any corrupt or fraudulent practices as defined in the ToR.
- If their Proposal is incomplete.

PAFA will declare misprocurement and cancel a contract and any funding allocated to the contract if it determines at any time that the Consultants engaged in corrupt or fraudulent acts.

Consultants are required, upon request, to permit PAFA, the IFRS Foundation, or the donor to inspect all accounts, records, and other documents relating to the Proposal, and to have them audited by auditors appointed by PAFA, the IFRS Foundation, or the donor.

Clarification and Amendment of Instructions to Consultants

Requests for Clarification

If a Consultant requires any clarification of any of the instructions for the submission of a Proposal, they should write to development@pafa.org.za.

PAFA will endeavour to respond by email to any request for clarification provided that such request is received no later than five (5) business days prior to the submission deadline. However, any delay in such response will not cause an obligation on the part of PAFA to extend the submission deadline unless PAFA deems that such an extension is justified and necessary.

Amendments

At any time prior to the submission deadline, PAFA may amend the Instructions to Consultants and issue a notice via email titled Clarification and Amendment of Instructions to Consultants. The contact person shown on any Proposal received prior to the date of such change will be informed of the change by email. It is the Consultants' responsibility to update their submissions.

To give Consultants reasonable time to consider a change in preparing their submissions, PAFA may, at its discretion, extend the submission deadline.

Preparation of Proposal

Consultants should carefully review this RfP and ToR before deciding whether to submit a Proposal. Developing a Proposal should only be pursued when a Consultant can render the Service set forth in the ToR should they be selected.

Cost

Consultants will be responsible for all costs associated with the preparation and submission of their Proposals. PAFA will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the process.

Language

The Proposal and all correspondence and documents exchanged by a Consultant and PAFA should be in English. Supporting documents and printed literature that are part of the Proposal may be in another language, provided they are accompanied by an accurate translation of the relevant passages in English, in which case, for purposes of interpretation of the Proposal, the English translation will govern.

Currencies

All monetary amounts in the Proposal should be indicated in Great British Pound (GBP) equivalent using the rate of exchange appropriate for the date of the financial information submitted. Exchange rates should be determined using the buy rate on www.oanda.com. Any error in determining the exchange rates in the submission may be corrected by PAFA.

Submission of Proposal

Submission Deadline

Consultants should complete and submit their Proposals by the submission deadline. Proposals should be submitted electronically via the link provided for this purpose. Proposals should include all requested documentation.

PAFA may, at its discretion, extend the submission deadline, in which case all rights and obligations of PAFA and the Consultants subject to the previous deadline will thereafter be subject to the deadline as extended.

Late submissions

PAFA reserves the right, but is not obligated, to accept submissions received after the submission deadline.

Confirmation

If a Consultant would like to confirm submission of their proposal, they should write to development@pafa.org.za.

Changes in Qualifications of Consultant

Any change in the structure or formation of a Consultant after submitting the Proposal and before receiving communication about the outcome of the Proposal, should be communicated to development@pafa.org.za without delay. Such Proposal will be withdrawn if, because of the change, the Consultant no longer substantially meets the Criteria for Evaluation.

Evaluation of Proposal

Evaluation

The PMT will evaluate Technical Proposals based on their responsiveness to the RfP and ToR. Each Technical Proposal will be evaluated and scored out of a maximum score of 100, based on four key areas. These areas, and their associated weights, are outlined in the table below.

Technical Proposal Area	Weight
Consultant's qualifications (evaluated against the Criteria for Evaluation set forth in the ToR)	40
Technical approach, methodology, and monitoring and evaluation framework (based on Section 1 of the Technical Proposal)	20
Work plan (based on Section 2 of the Technical Proposal)	20
Key team member qualifications and experience (based on Section 3 of the Technical Proposal – see Information to be Submitted by Consultant below)	20
Total	100

Consultants must meet a minimum Technical Score of 70/100 to be considered for selection. For those Consultants who meet the minimum Technical Score, the Technical Proposal score will weigh 80% and the Financial Proposal score 20%.

The PMT reserves the right to waive minor deviations from the Criteria for Evaluation if they do not materially affect a Consultant's capacity and capability to perform the Service.

Right to Clarify / Reject

To assist in the evaluation of the Technical Proposal, the PMT may – at their discretion – ask a Consultant to submit clarifications, correct errors, or submit missing information within a specified time. The PMT's request and the Consultant's response should be by email.

If the Consultant does not respond to the PMT's request within the specified time, their Technical Proposal will be (1) evaluated based on the information available at the time of the PMT's initial evaluation of the Technical Proposal or (2) rejected.

The PMT will reject any Proposal that is not responsive to the Instructions for Consultants if it fails to achieve the minimum Technical Score.

Notification Regarding the Technical Proposals

Following evaluation of the Technical Proposals, the PMT will notify those Consultants whose Proposals were unsuccessful that their Financial Proposals will not be reviewed. The PMT will review the Financial Proposals of the Consultants whose Proposals were successful.

Evaluation of the Financial Proposals

The lowest Financial Proposal will receive the maximum score. The other Financial Proposals will receive scores proportionate to the score of the lowest Financial Proposal.

Total Score

The Technical Proposal score will receive a weighting of 80%, and the Financial Proposal score will receive a weighting of 20%.

Oversight

The PMT reports to the PAFA PAO Development Programme Oversight Committee on due process followed in the selection of a Consultant.

Right to Annul

PAFA reserves the right to annul the RfP and reject all submissions at any time, without thereby incurring any liability to any of the Consultants.

Confidentiality

Detailed information relating to the Proposals and their evaluation will not be disclosed. After the submission deadline, any Consultant that wishes to contact PAFA on any matter related to the process (other than confidential matters) may do so by email at development@pafa.org.za.

Information to be Submitted by Consultant

Online Proposal Form

PAFA has prepared an online Proposal Form, which can be accessed via this [link](#). **Consultants should submit all relevant information via the form.** Consultants should carefully review the RfP and ToR before deciding whether to complete the form. Completing the form should only be pursued when a Consultant can render the Service set forth in the ToR should they be selected.

Technical Proposal

The Technical Proposal should include the following:

- Information to enable an assessment of the Consultant against the Criteria for Evaluation set forth in the ToR. (Consultants should review the criteria carefully and provide relevant, recent, accurate, complete, and sufficient information to enable an evaluation against the criteria.)
- A description of the Consultant's proposed implementation of the main activities/tasks to deliver the expected outputs, presented in three sections:
 - Section 1: Approach
 - This section should demonstrate the Consultant's understanding of the objectives of the Service as outlined in the ToR and describe the technical approach, methodology, and monitoring and evaluation framework they would adopt to implement the activities to deliver the expected output.
 - Section 2: Work Plan
 - This section should outline the plan to implement the activities to deliver the expected output, including their content, duration, phasing, and interrelations, as well as key milestones.
 - The work plan should be consistent with the technical approach and methodology, showing the Consultant's understanding of the ToR and ability to translate them into a feasible work plan.
 - Section 3: Resources
 - This section should describe the resources the Consultant will use to implement the activities / perform the tasks to deliver the expected output.
 - This section should also describe the structure and composition of the Consultant's project team, including a list of key experts and relevant technical and administrative staff to be utilised to implement the main activities/tasks of the Service. A one-page CV should be attached for each person included in the list.

Financial Proposal

The Financial Proposal should include the following associated with rendering the Service:

- Fee
- Any reimbursable costs
- Any other direct or indirect costs
- Related narrative

All of the above should exclude any form of taxation. All payments to the Consultant will be exclusive of any form of taxation, as funding from the donor is explicitly prohibited from being utilised for the payment of any tax-related obligations.

References

Consultants should provide three references relevant to the assignment, including: dates; names of organisations; positions held / assignments conducted; types of activities performed and locations; and contact information of previous employing organisations or clients.

When requested, Consultants should provide documentary evidence supporting the above, and any other documents specified.

Terms of Reference

Background

The IFRS Foundation and FCDO, a department of the Government of the United Kingdom, have entered into an agreement to build capacity to support the adoption and implementation of the ISSB Standards in Africa. As representative of the accountancy profession in Africa, the IFRS Foundation has engaged PAFA to assist in this regard.

Refer to pages 3 – 4 of the RfP for information about PAFA, the Sustainability Centre of Excellence, and the Project.

Objective

The objective of the Service is to develop a capacity building strategy for PAFA to support the adoption and implementation of the ISSB Standards in Africa.

Scope of Service

PAFA's proposed Sustainability Centre of Excellence is a cutting-edge initiative dedicated to advancing the landscape of sustainability reporting and assurance across the African continent. As a hub of specialised knowledge and expertise, the Centre will be strategically positioned to accelerate the adoption and implementation of sustainability-related standards relevant to the accountancy profession. At its core, the Centre will be a dynamic resource for PAOs and professional accountants, offering a comprehensive suite of tools, insights, and best practices to elevate sustainability reporting and assurance in Africa and beyond. The Centre will aim to empower the accountancy profession to play a pivotal role in fostering sustainable development, economic growth, and corporate responsibility.

The Project is a key component of the abovementioned initiative and aimed at developing a comprehensive capacity-building strategy for PAFA to facilitate the adoption and implementation of ISSB Standards across Africa. Over the course of six months, the project will focus on establishing foundational frameworks and resources necessary to empower African accountants and stakeholders in navigating the complexities of ISSB Standards.

Phase 1 of the Project includes the following:

- An initial assessment and field work to create the foundations for the development of a PAFA capacity building strategy to support the adoption and implementation of the ISSB Standards in Africa.
- A review of the field work to inform the development of the strategy.
- The development of the strategy.
- The development of a monitoring and evaluation framework to assess the implementation of the strategy.

This ToR relates to Phase 1 of the Project. Phase 2 will focus on the implementation of the strategy.

The scope of the Service is summarised in the table that follows.

Scope of Service	Activities / Tasks	Deliverables	Timeline
1. Initial assessment and field work to create the foundations for the development of a PAFA capacity building strategy to support the adoption and implementation of the ISSB Standards in Africa (Strategy)	(a) Develop initial assessment of PAFA's current human resources, capabilities, and challenge	PAFA Capability Assessment	08 March 2024
	(b) Develop a questionnaire and multi-stakeholder roundtable programme to obtain an understanding of PAOs' ISSB Standards capacity building (CB) needs (including the establishment of a data repository). The multi-stakeholder roundtable programme should cover at least five (5) countries	ISSB Standards CB Needs Questionnaire + Multi-stakeholder roundtable programme to identify CB needs	15 March 2024
	(c) Roll out the questionnaire to PAOs and hold the multi-stakeholder roundtables	Questionnaire responses + Reports on five (5) roundtables	15 May 2024
2. Review of the field work to inform the development of the Strategy	(a) Develop a report on PAO ISSB Standards CB needs, drawing on the questionnaire responses and roundtable outcomes	Report on PAO ISSB Standards CB Needs	31 May 2024
	(b) Engage with large international PAOs (list to be provided by PAFA) to identify already-available capacity building solutions that might be made available in Africa to address identified PAO ISSB Standards CB needs	Report on already-available capacity building solutions	31 May 2024
3. Development of the Strategy	(a) Draw on the Reports in 2 to develop the Strategy, including the following components: <ul style="list-style-type: none"> o A comprehensive outline of CB initiatives o A detailed implementation plan, including timeline, risk management, and PAFA human and other resourcing plan to create a PAFA Sustainability Centre of Excellence o A communication plan to inform PAFA stakeholders about the Centre o Funding proposal(s) to support the implementation of the Strategy 	PAFA Capacity Building Strategy to Support the Adoption and Implementation of the ISSB Standards in Africa	14 June 2024
	(b) Hold a virtual multi-stakeholder meeting (include international, continental, and national stakeholders) to validate the Strategy		14 June 2024
	(c) Present the Strategy to the PAFA Board, IFRSF Staff, and ISSB Members and seek their approval		24 June 2024
4. Development of a monitoring and evaluation framework to assess the implementation of the strategy	(a) Develop a monitoring and evaluation framework to track the effectiveness in the implementation of the Strategy over time	Monitoring and Evaluation Framework	16 July 2024

Conflicts of Interest

The Consultant should always keep the public interest nature of the project paramount. They should not be seen to operate or act in a manner that creates a conflict or appears to create a conflict between the public interest focus of PAFA and the IFRS Foundations and the Consultant's business or financial interests.

The Consultant should disclose any potential conflicts of interest in the Proposal for consideration by the PMT. A conflict of interest is any personal or institutional interest which may affect or be seen to affect impartiality in any matter relevant to duties. The Consultant should remain aware of their own bias and render the Service set forth in the ToR without steering it towards preferred areas of work.

In rendering the Service set forth in the ToR, the Consultant should also take care to avoid conflicts of interest between the objectives of the Project and any of their own broader strategic or commercial interests.

Finally, the Consultant should alert the PMT if there are any close business or family relationships with PAFA, the IFRS Foundation, or the donor that might create the perception of a conflict of interest. A conflict of interest expressly includes any family or friend who may benefit or be seen to benefit personally, financially, or professionally from association with funding under the Project. Any directorships or ownerships in any businesses or consultancies, or any other connections with other organisations involved in the Project should be disclosed to the PMT.

Please write to development@pafa.org.za for a list of parties associated with the Project.

Corrupt and Fraudulent Practices

The Consultant should comply with the following policy on corrupt and fraudulent practices.

The Consultant should observe the most stringent standards of ethics during procurement and contract execution and should not engage in any corrupt, fraudulent, collusive, or coercive behaviours. In this context, any action to influence the procurement process or contract execution for undue advantage is improper.

In pursuance of this policy, PAFA prohibits:

- Any offering, giving, receiving, or soliciting of anything of value to improperly influence another party (bribes or kickbacks).
- Any acts or omissions that misleads, or attempt to mislead, another party for financial benefit.
- Any collusive arrangements between two or more parties for an improper or illegal purpose, including improperly influencing another party.
- Any impairing, harming, or related threats, harassment, or intimidation that are designed to improperly influence another party.
- Any attempts to falsify, alter, conceal, or destroy material evidence or information in an investigation or any false statements made in an investigation.

The Consultant should observe, in competing for and executing any contract, the laws against fraud and corruption, including bribery, (1) identified by the donor, (2) applicable in the United Kingdom where the IFRS

Foundation is based, (3) applicable in South Africa where PAFA is based, and (4) applicable in the country where the Consultant is based and the countries where activities under the contract will be undertaken. Where such laws differ, the Consultant should follow the most stringent laws.

The Consultant are required, upon request, to permit PAFA, the IFRS Foundation, or the donor to inspect all accounts, records, and other documents relating to the rendering of the Service, and to have them audited by auditors appointed by PAFA, the IFRS Foundation, or the donor.

Criteria for Evaluation

The Consultant should:

- Be established for over five years and possess the capacity, as well as the financial and competent personnel capability, to deliver at the standard and in the timeframe contracted for.
- Demonstrate a comprehensive understanding of the critical elements necessary for effective delivery of the Project.
- Have extensive experience in sustainability reporting through effective project design and implementation. The Consultant should share any experience doing third-party funded, self-funded, or pro bono work.
- Have a proven track record of supporting capacity building in sustainability reporting with evidence of successful delivery of project outcomes. The Consultant should provide details of any projects that were stopped or did not have positive outcomes and explain how they were managed.
- Have access to individuals with appropriate qualifications, experience, and a combination of technical competency and people skills to undertake the Project.
- Comply with policies or practices that address gender equality and inclusivity.
- Comply with corporate social responsibility (CSR) laws and regulations applicable within their jurisdiction. If there are no relevant laws or regulations in the Consultant's jurisdiction, they should describe how they meet their responsibilities toward the community and the environment (both ecological and social) in which they operate.
- Comply with laws and regulations related to vulnerable groups applicable in their jurisdiction. A vulnerable group is a population that has some specific characteristics that make it at higher risk of falling into poverty than others living in areas targeted by a project. Vulnerable groups include the elderly, the mentally and physically disabled, at-risk children and youth, ex-combatants, internally displaced people and returning refugees, HIV/AIDS-affected individuals and households, religious and ethnic minorities and, in some societies, women. If the Project affects any vulnerable groups and such laws and regulations do not exist in the Consultant's jurisdiction or are significantly less stringent than those (1) identified by the donor, (2) applicable in the United Kingdom where the IFRS Foundation is based, or (3) applicable in South Africa where PAFA is based, the Consultant should demonstrate compliance with the most stringent of these laws and regulations.

- Comply with laws and regulations related to the protection of personal information applicable in their jurisdiction. If such laws and regulations do not exist in the Consultant's jurisdiction or are significantly less stringent than those (1) identified by the donor, (2) applicable in the United Kingdom where the IFRS Foundation is based, or (3) applicable in South Africa where PAFA is based, the Consultant should demonstrate compliance with the most stringent of these laws and regulations.
- Demonstrate that they can deliver value for money (VFM). VFM is defined as *the optimal use of resources to achieve intended outcomes*. This means that the Consultant should demonstrate and continually strive to improve VFM in all that they do.
- Not have any pending litigation against them (unless such litigation is disclosed to the PMT and the PMT determines that the litigation does not present a problem for participation in the Project).

Duration of Service

The Service will commence on 1 March 2024 and end on 31 July 2024.

Budget for the Service

The upper level of the total budget for the Service is GBP 80,000.

In addition to the above, the funding for Phase 1 of the Project includes the following:

- GBP 5,000 per multi-stakeholder roundtable to cover costs associated with holding an event, including venue hire, food & beverage, audio visual, etc.
- Travel and accommodation for one Consultant (in economy class with reasonable accommodation) to five countries of the multi-stakeholder roundtables.

All other costs to render the Service must be covered in the Consultant's financial proposal. Such costs should exclude any form of taxation. All payments to the Consultant will be exclusive of any form of taxation, as funding from the donor is explicitly prohibited from being utilised for the payment of any tax-related obligations.