



SOUTH AFRICAN HERITAGE RESOURCES AGENCY

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## **TERMS OF REFERENCE**

**RFQ SAHRA 06/2026**

**THE SOUTH AFRICAN HERITAGE RESOURCES AGENCY (SAHRA)  
INVITES SUITABLY QUALIFIED AND EXPERIENCED SERVICE  
PROVIDERS TO SUBMIT QUOTATIONS FOR A TECHNICAL  
DISCLOSURE REVIEW OF THE 2025-26 AFS**



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## TERMS OF REFERENCE

### 1. PURPOSE

- 1.1. The South African Heritage Resources Agency (SAHRA) invites suitably qualified and experienced service providers to submit quotations to undertake a Technical Disclosure Review of the SAHRA 2025-2026 Annual Financial Statements .

### 2. BACKGROUND

- 2.1. The South African Heritage Resources Agency (SAHRA) is a Schedule 3A Public Entity in terms of the Public Finance Management Act No 1 of 1999 as amended (the PFMA). SAHRA is a statutory entity established under the National Heritage Resources Act No 25 of 1999 (the NHRA) and is an agency of the Department of Sport, Arts and Culture (DSAC) and is the national administrative body responsible for the management and protection of South Africa's cultural heritage resources.
- 2.2. SAHRA is mandated to coordinate the identification and management of the national estate. The aims are to introduce an integrated system for the identification, assessment, and management of the heritage resources and to enable provincial and local authorities to adopt powers to protect and manage them.
- 2.3. In accordance with Section 51(a)(ii) of the Public Finance Management Act (PFMA) and Treasury Regulation 27.2.2, the Accounting Authority is mandated to establish an Internal Audit Unit to uphold the integrity and enhance the operational efficacy of its financial and operational processes.
- 2.4. The Internal Audit function is expected to extend beyond compliance, serving as a catalyst for continuous improvement. Through a systematic and disciplined approach, it plays a pivotal role in appraising and strengthening risk management, internal controls, and governance processes.

This review serves as a key assurance mechanism to deliver:



- Independent and technical validation that enhances the quality of the Entity's Annual Financial Statements.
- Compliance with GRAP and PFMA requirements.
- Preservation of the credibility and integrity of SAHRA's financial reporting prior to submission to key stakeholders.

### 3. SCOPE AND SERVICES REQUIRED

The Technical disclosure review of the draft annual financial statements that includes the following:

- Technical disclosure review of the Draft Annual Financial Statements and accompanying disclosures to provide independent assurance of compliance with the Standards of Generally Recognised Accounting Practice (GRAP), the Public Finance Management Act (PFMA), and applicable National Treasury (NT) guidelines.
- Verification of the amounts and related disclosures in the Draft Annual Financial Statements to supporting documentation (Trial Balance, General Ledger, reconciliations, valuation reports, journals, etc.) to provide assurance of accuracy, completeness, and validity

The ideal service provider will be:

- A skilled qualified accountant, preferably a Chartered Accountant, with proven experience in the technical disclosure review of public sector Annual Financial Statements.
- An individual from a reputable firm of accountants, bringing both expertise and an independent perspective.
- Skilled in applying and interpreting the Standards of Generally Recognised Accounting Practice (GRAP), public sector reporting frameworks, and governance requirements.
- Within a relatively short period of time the individual will be required to provide the Entity with a schedule of daily updates on detailed findings, referencing the applicable Standards of Generally Recognised Accounting Practice (GRAP) and areas of compliance with the Public Finance Management Act (PFMA), together with management responses. A consolidated report of these findings must be prepared,



with each item assessed and rated against risk using a simple matrix of High, Medium, or Low.

- The estimated time for the technical disclosure review of the draft AFS is 40hrs.

#### 4. PROPOSAL REQUIREMENTS

4.1. Bids should contain the following information in their proposals:

- Company profile and approach, provide some context about your organization and the professional ICT Internal Audit Services, clients, experience and management, including 3 reference letters from state entities to whom a similar service of the review of Annual financial statements was successfully completed.
- Included in the company profile, include the team members engagement experience and competency of the individuals who will be conducting the assignment. List the team members who will be conducting the assignments title, qualifications, memberships, years of experience (brief CVs) must be submitted. Proof of team members' qualifications and membership to accounting bodies.

#### 5. TERMS AND CONDITIONS OF BIDS

5.1 All costs and expenses incurred by the potential service providers relating to their project proposal will be borne by each respective service provider. SAHRA is not liable to pay such costs and expenses or to reimburse or compensate service providers in the process under any circumstances, including the rejection of any proposal or the cancellation of this project.

5.2 SAHRA reserves the right to request new or additional information regarding each bidder and any individual or other persons associated with its proposal.

5.3 SAHRA may require responsive bidders to present and discuss their proposals in person.





- 5.4 SAHRA reserves the right not to make any appointment from the proposals submitted.
- 5.5 Bidders shall not issue any press release or other public announcement pertaining to details of their project proposal without the prior written approval of SAHRA.
- 5.6 Bidders are required to declare any conflict of interest they may have in the transaction for which the bid is submitted or any potential conflict of interest. It is important that bidders declare their conflict of interest through completion of relevant attached forms.
- 5.7 SAHRA reserves the right not to consider further any bid where such a conflict of interest exists or where such potential conflict of interest may arise.
- 5.8 Any and all project proposals shall become the property of SAHRA and shall not be returned.
- 5.9 The bid offers and proposals should be valid and open for acceptance by SAHRA for a period of 120 days from the date of submission.
- 5.10 Bidders are advised that submission of a proposal gives rise to no contractual obligations on the part of SAHRA.
- 5.11 SAHRA reserves the right not to award the bid to the bidder that scores the highest points.
- 5.12 Disputes that may arise between SAHRA and a bidder must be settled by means of mutual consultation, mediation (with or without legal representation) or, when unsuccessful, in a South African court of law.
- 5.13 In addition to adherence to the specific terms and conditions of proposals, provided in this document, the bidder shall be bound by the provisions of the General Conditions of Contract attached hereto, an original signed copy of which must be submitted together with all other bid documentation.
- 5.14 All returnable bid documents must be completed in full and submitted together with the bidder's proposal. Should the returnable documents not be completed, the bid will not be considered any further.



- 5.15 The successful bidder will be subject to supplier clearance process as prescribed by the National Treasury. This process includes verification of supplier and its shareholders/directors/members' status on the list of defaulters and restricted suppliers.
- 5.16 The proposal must include a company profile/ organization profile, comprising a description of the organization of the bidder, its primary business activity, clients experience, management etc, including at least three references for companies, to whom the service provider has supplied the same service.
- 5.17 After the successful service provider has received the purchase order, they must be able to deliver in full compliance with South African approved standards and in compliance to the specifications provided.

## 6. RETURNABLE DOCUMENTS

- a) SBD 1 Invitation to Bid
- b) SBD 2 Tax Compliance Status Pin
- c) SBD 3 Pricing Schedule
- d) SBD 4 Declaration of Interests form
- e) SBD 6.1 Preference points claim form (valid BBBEE certificate must be submitted together with this completed document).
- f) SBD 7.2 Contract Form (Rendering Services).
- g) General Conditions of Contract

**NB: Failure to submit original completed returnable forms as mentioned above will automatically disqualify your bid.**

## 7. EVALUATION CRITERIA

- 7.1 All bid offers received shall be evaluated based on the following phase out approach:

- **Phase one:** Compliance to the terms of reference and conditions of the bid. Failure to meet any of the conditions of the bid will automatically disqualify your bid on this phase.
- **Phase two:** Functionality criteria (Obtaining the minimum threshold for functionality as set out below)

No	Criteria	Weight
1.	<p><b>Company profile and experience</b></p> <p>The Company should have a good balance of professional qualifications and years' experience in the provision of internal audit services including the review of state entities' annual financial statements.</p> <p>Ratings to be allocated for the firms experience:</p> <ul style="list-style-type: none"> <li>➤ 10 years' experience and above = 5</li> <li>➤ 7 to 9 years' experience = 4</li> <li>➤ 4 to 6 years' experience = 3</li> <li>➤ 2 to 3 years' experience = 2</li> <li>➤ 1 year experience and less = 1</li> </ul>	50
3.	<p><b>Contactable References</b></p> <p>Provide 3 recent contactable reference letters from clients (within the past 2 years) of annual financial statements successfully completed. The letter must include Company name, contact name, address, phone number, and duration of contract, value of the contract, a brief description of the services that you provided and the level of satisfaction.</p>	50

A bidder must obtain a minimum of 60 points on the prequalification phase to progress to the next phase. Failure to obtain 60 points will render your proposal non-responsive.



- **Phase three:** The applicable preference point system for this tender is the 80/20 preference point system. Preference points on specific goals as follows.

Preference Point System	Points
Price	80
Specific Goals	20
Black owned company	8
Women	4
Youth	5
Disability	3
<b>Total points for Price and SPECIFIC GOALS</b>	<b>100</b>

#### 8. PRICE (VAT INCLUDED)

80 Points for price will be awarded with reference to the total fixed bid amount inclusive of VAT. The service provider with the lowest price shall score the maximum 80 points.





## 9. SUBMISSION OF BIDS

Project bids must be sent via e-mail to [tenderinfo@sahra.org.za](mailto:tenderinfo@sahra.org.za) for the attention of

**Supply Chain Management - Bid No: RFQ SAHRA 06/2026**

**It remains the onus of the service provider to ensure that their Tender Offer Reaches the SAHRA office no later than the closing date and time**

## 10. CLOSING DATE AND TIME: 07 May 2026 at 11:00

**NO LATE TENDERS WILL BE ACCEPTED**

## 11. For Supply Chain Management and Technical information, please contact in writing:

### Supply Chain Management

Mr Paul Tiyago  
Finance  
The South African Heritage Resources Agency  
111 Harrington Street  
Cape Town  
8000  
Tel: 021 4624502/ 021 202 8661  
Email: [ptiyago@sahra.org.za](mailto:ptiyago@sahra.org.za)

### Technical Enquires

Ms. Lee-Anne Henry  
Internal Audit Manager  
The South African Heritage Resources Agency  
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8000  
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