

Request for Proposals Framework Contract for Project Specific Audit Services

RFP n#: 2025-8-GIF-MZAUDITSERVICES

Location: Mozambique

Start date: 01 November 2025

End date: 31 December 2025

Better Cotton key contact:

Anna Rosenberg
Finance



All applications must be submitted via this [form](#).

You may submit questions to tender@bettercotton.org - RFP n# 2025-8-GIF-MZAUDITSERVICES until 16th September 2025.

Questions, requests and applications sent after the deadline (25th September 2025) will only be considered in exceptional circumstances.

Description

The BCI Growth and Innovation Foundation (hereafter "GIF" or the "Foundation") is a foundation incorporated in Geneva in May 2016 under Article 80 et seq. of the Swiss Civil Code at Chemin de Balxert 7-9, 1219 Châtelaine, Geneva Switzerland. The GIF's primary funder is Better Cotton Initiative, trademark registered as Better Cotton, a members' association based in Geneva. The Foundation's mission is to help cotton communities, through effective and transformative funding, to survive and thrive, while protecting and restoring the environment. The Foundation supports Better Cotton projects in several countries, such as, India, Pakistan, Mozambique.

More information about the GIF: [Better Cotton Growth & Innovation Fund: investing in farming communities](#).

Background and Scope of Work

BCI GIF now invites proposals from qualified audit firms with international network for project audit services in Mozambique. The estimated number of projects is 3.

Generally, each project is expected to be audited once a year depending on the conditions of the funding agreement between GIF and the Programme Partner.

Tentative timeframe: It is anticipated that the Framework contract will commence on 1 November 2025 and will cover projects' period 01 October 2024 - 30 September 2025. The initial Framework contract will be for 1 year with possible renewal.].

High-level Timeline

25 th September 2025	All applications must be submitted via this form .
15 – 31 October 2025	Applications review & shortlisting / Interviews
By 31 October 2025	The successful applicant will be notified Unsuccessful <u>shortlisted</u> applicants will also be notified
01 November 2025	Start of the consultancy

Application Requirements

Proposals should include details of a mix of audit staff members for an audit of maximum **56** hours per audited project. This will be used to do a like for like financial evaluation of the proposals. This mix should include ALL relevant hours for all levels of internal quality assurance by the audit firm and should include time for the Partner, Audit Manager, and all related Staff Members.

Pre-Qualification Criteria (to be completed on the online form, upon submission)

- (i) Language: The official language for the proposal, contract, reports and any other documents in relation to the assignment is English.

- (ii) Format: The proposals must be submitted in pdf format.
- (iii) List of minimum 4 clients for references about assignments that have been carried out for non-profit organisations where project specific audits have been concluded; note that GIF can contact the referees.
- (iv) Confirmation of the countries that you wish to bid for.
- (v) Copies of relevant certifications and practice certificates (confirming that you have all the necessary legal registrations to perform the work in the country you are bidding for).
- (vi) Confirm that your organisation has formal policies and/or procedures for the following (e.g. procurement, health & safety, code of conduct, sustainability, accounting).

Company overview

- (vii) A brief description of the audit firm and an outline of recent experience on assignments of a similar nature.
- (viii) State your annual turnover for each of the past 3 years.

Technical proposal

- (ix) The proposed methodology and work plan for performing the assignment in accordance with Annex 1, along with any comments or suggestions on Annex 1.
- (x) The list of the proposed staff by title (and name if already identified and location), the tasks that would be assigned to each staff team member, and their timing, estimates of the total staff input needed to carry out an assignment of maximum 56 hours per audited project.
- (xi) CVs of the Partner and Audit Manager (or similar) and other proposed professional staff, including information on their previous experience in similar assignments.
- (xii) How many employees does your organisation have who are qualified for this work? Enclose the relevant certificates.
- (xiii) An indication of any other value-added services to support this assignment.
- (xiv) An indication of the rate per hour in EURO, for the various levels of audit team members to be assigned to audits.

Financial proposal

1. The prices must be quoted in EURO to obtain the evaluation price (E).
2. The price broken down in fees showing unit (hourly) rates and input, and incidental expenses likely to be incurred for a 56-hour audit.
3. BCI GIF is not exempt from taxes and does not have a VAT number. The Bidder must act in accordance with the tax legislation of its country regarding the provision of services/goods to

customers. The Bidder shall be liable for its own tax obligations in accordance with the laws of its respective countries.

4. The evaluation of the financial tender shall be based on the price (including taxes) for the sample 56-hour audit as set out in the bidder's proposal.

Application Requirements

Please note that we have changed our RFP submission protocol, and this is now in two phases:

- **Phase 1: Initial details will be submitted on the form found in this [link](#)**
- **Phase 2: You will receive an email with live links to upload relevant documents (please check your Spam and Junk folders).**

Proposals should be submitted in electronic format through the dedicated online form.

Technical and Financial Proposals must be submitted in separate files and marked accordingly.

Proposals must remain valid for at least 90 days following the deadline for their submission.

Better Cotton is committed to good practice and transparency in the management of natural, human and financial resources. All applications will be reviewed under the principles and subject to Better Cotton's policies on equal opportunity, non-discrimination, anti-bribery & corruption and conflict of interest.

Evaluation Criteria

Technical Evaluation

The proposals will be evaluated and scored against the following technical criteria with respective corresponding weights:

- Specific experience in relevant sector (non-profit sector) (maximum 40 points); The proposal must show that the bidding firm has worked on assignments in compliance with International Standards on Auditing (ISA) as well as on the audits of projects funded by donor organisations like the EU, USAID, Sida etc. The proposal must also demonstrate that the bidder has experience in working on assignments within the region for which they are bidding.

- Adequacy of the proposed methodology and work plan in responding to the ToRs (maximum 30 points). The proposal must list methodologies that have previously been used in similar assignments.
- Qualifications and experience of the key staff proposed to perform the assignment (maximum 30 points); The proposal must list the qualifications and experience of the planned senior assignment staff as indicated above.

The maximum technical score (T) is 100 points. To proceed to the financial evaluation, the technical proposal must score 80 points

Financial Evaluation Criteria

- The financial proposals will be verified and, if necessary, adjustments will be made to the prices to ensure consistency with the technical proposals in terms of work input and to eliminate arithmetical errors.
- Prices must be quoted in EURO to obtain the evaluation price (E).
- Breakdown for rates and prices. For information only, the price needs to be broken down as follows.

	Description – audit team member - tasks	Quantity (number of hours per task)	Unit Price (hourly rate)	Total Price = Quantity x hourly rate
1				
2				
3				
4				
	TOTAL			

- The financial scores (F) will be computed as follows

The lowest evaluation price proposal (Em) will be given a financial score (Fm) of 100 points. The financial scores of the other proposals will be computed applying the formula: $F = 100 \times E_m / E$, where: Em is the lowest evaluation price, and E is the evaluation price of the proposal under consideration.

Audit Appendices

*Audit Appendices 1 to 6 can be accessed [here](#) on our website.

Annex 1 – Terms of Reference

RFP n#2025-8-GIF-MZAUDITSERVICES

Project Name: GIF Project Specific Audit Services Tender

Assignment Name: Provision of Project Specific Audit Services in Mozambique

I. Background

The BCI Growth and Innovation Foundation (hereafter "GIF" or the "Foundation") is a foundation incorporated in Geneva in May 2016 under Article 80 et seq. of the Swiss Civil Code at Chemin de Balexert 7-9, 1219 Chatelaine, Geneva Switzerland. The GIF's primary funder is Better Cotton Initiative, trademark registered as Better Cotton, a members' association based in Geneva. The Foundation's mission is to help cotton communities, through effective and transformative funding, to survive and thrive, while protecting and restoring the environment. The Foundation supports Better Cotton projects in several countries, in season 2023-24 these included mainly China, India, Pakistan, Mozambique, Turkey and Mali.

Better Cotton GIF grants are directed to projects that contribute to progress towards Better Cotton 2030 strategy. The projects target any of five impact areas: soil health, women's empowerment, climate change mitigation, pesticides, smallholder livelihoods. GIF funding benefits Better Cotton Programme partners strengthening farmers' capacity to adopt better practices consistent with the Better Cotton Principles and Criteria. A smaller amount of funding is dedicated to innovative or research-based projects that show promise in the future of sustainable cotton farming.

The assignment is limited to the audits of projects implemented by GIF Partners ("Partner(s)") in Mozambique during the seasons October 2024-September 2025 and September 2025-October 2026. The estimated number of projects in Mozambique is 3. The number of projects can vary from year to year. The projects are audited each season in November of 2025 and 2026 respectively. The audit covers the entire expenditure of the projects funded by GIF, Partners' contributions and/or other funders.

We seek to appoint an auditor to conduct audits of our restricted funded projects as per funding agreements signed with the Partners. The projects' audits must comply with International Standards on Auditing (ISA), and accounting principles applied by GIF. The financial information of the projects' audits will be included in the GIF financial statements and the results of the projects audits will be used for the purpose of the GIF statutory audit.

The financial management of the projects according to the terms and conditions of the Funding Agreement is the responsibility of the Partner, party to the Funding Agreement with GIF. Project audits must be carried out Face to Face (F2F) in the local office of the Partner.

II. Objectives of the Assignment

The primary objective of the assignment is to carry out project specific audits and report to GIF and to the statutory auditor of GIF as per the funding agreements signed with GIF Partners. Generally, the TOR's will cover the following:

Scope of Work

- The audit and examination shall be conducted by an independent, external Auditor in conformity with International Standards on Auditing ("ISA") and subject to audit instructions that will be issued by the statutory auditor of GIF. ("audit instructions") *.
- The audit shall be performed onsite depending on the location of the project office.
- The Auditor shall issue a report on examining the GIF Grant Financial Report according to the audit instructions.
- The final audit report along with the financial report shall be sent to GIF and to GIF auditors on the conclusion of the audit.
- All reporting to GIF and to GIF auditors should be in English.

Work plan and scheduling

The Auditor shall work closely with the relevant staff of GIF Partner for each project.

To carry out an audit, the following work will need to be undertaken by the Auditor:

- Agree and sign a letter of engagement/Annex 1 for the conduct of the projects' audit.
- Agree a timetable for performance of the audits. This should allow adequate time for: planning; on-site work; follow up work and questions; and reporting to GIF and GIF auditors.
- Ensure that qualified and experienced staff is available for the duration of the audit.
- Agree and adhere to a price for the audit.
- Carry out a comprehensive background study of the relevant documents, internal control structure, risk management and any other aspect of the project of the GIF Partner(s).
- Share with GIF Partner(s) the transaction samples in advance.
- Carry out the on-site work at GIF Partner(s)' location as planned and agreed.
- Hold an exit meeting at the end of the on-site audit work.
- Carry out follow up work including the exchange of drafts for commentary and feedback.
- Finalise the report in a timely manner

Deliverables

The Auditor will be expected to deliver the following in relation to each project audit carried out:

- an Auditor's Report.
- The deliverables are specifically required as part of the audit of the project, in accordance with Appendices 1 to 6 of audit instructions.

If necessary for review purposes, we would like to obtain:

- Unrestricted access to your audit working papers (including access by our regulators)
- Copies of your audit working papers.

Due to review activities, we urge you to run your audit working papers in English.

Management and administration:

- Both parties will be responsible for cooperating in the scheduling and setting up of briefing meetings and audit schedules.
- All deliverables shall be submitted to BCI GIF and GIF auditor.