



RFP UJ 38/2024: APPOINTMENT OF A PANEL OF FORENSIC AUDIT SERVICES PROVIDERS OR CONSULTANTS IN FORENSIC INVESTIGATIONS OR RELATED SERVICES FOR A PERIOD OF THREE YEARS WITH THE OPTION TO EXTEND FOR AN ADDITIONAL TWO YEARS

1. Introduction

Vibrant, multicultural, and dynamic, the University of Johannesburg (UJ) shares the pace and energy of cosmopolitan Johannesburg, the city whose name it carries. Proudly South African, the university is alive down to its African roots, and well-prepared for its role in actualizing the potential that higher education holds for the continent's development. UJ has transformed into a diverse, inclusive, transformational, and collegial institution, with a student population of over 50 000, of which more than 3000 are international students from 80 countries. This makes UJ one of the largest contact universities in South Africa (SA) from the 26 public universities that make up the higher education system.

The vision of the UJ is to be "an international University of choice, anchored in Africa, dynamically shaping the future". The mission can be described as follows: "inspiring its community to transform and serve humanity through innovation and the collaborative pursuit of knowledge". These are underpinned by four values, namely: imagination, conversation, regeneration, and ethical foundation. The six strategic objectives provide a focused means for realizing the Vision, Mission and Values of the University as set out above. They further represent a re-working of the original UJ Strategic Thrusts 2020 in the context of a wider positioning of the University as "The Pan-African" Centre for Critical Intellectual Inquiry, with the primary goal of achieving global excellence and stature.

UJ's strategic goals include:

- Excellence in Research and Innovation;
- Excellence in Teaching and Learning;
- An International Profile for Global Excellence and Stature;
- Enriching Student-Friendly Learning and Living Experience;
- Active National and Global Reputation Management; and
- Fitness for Global Excellence and Stature.

The University is committed to complying with the following acts:

- Higher Education Act, 1997 (Act No.101 of 1997, as amended) which includes the reporting requirements stipulated by the Department of Higher Education and Training.
- Criminal Procedure Act (Act 51 of 1977)
- Prevention of Organised Crime Act (Act 121 of 1998)
- Financial Intelligence Centre Act (Act 38 of 2001)
- Companies Act (Act 71 of 2008)
- Protection of Personal Information Act (Act 4 of 2013)

- Prevention and Combating of Corrupt Activities Act 12 of 2004
 - Comply with the King Report on Corporate Governance (King IV) where applicable, the Institutional Statute of the University of Johannesburg and the vision, mission, values and goals of the University;
 - Achieve Institutional Strategic Plan 2025 and predetermined objectives, as approved by Council and reflected in the Annual Performance Plan (APP) and comply to internal policies and charters;
 - Practice effective management and leadership, transparency, accountability, responsibility, accuracy and mitigating exposure to losses by responsible risk taking and well-defined risk strategies; and
 - Adhere to ethical values and standards in all aspects of business.

2. Partnership Desired

The University of Johannesburg seeks to appoint a panel of suitable, independent service providers in the field of forensic investigation on related services that can provide appropriate forensic audit services to the University. The service providers or specialists will assist the University management in effectively discharging its investigative responsibilities in an independent and objective manner when dealing with complex and sensitive allegations.

The selected service providers will share in the mission and business objectives of UJ. These mutual goals will be achieved by meeting contractual requirements and new challenges in an environment of teamwork, joint participation, flexibility, innovation and open communication. In this spirit of partnership, UJ and its service providers will apply themselves to enhancing current practices and enabling processes and systems. Such a partnership will allow UJ to reach higher levels of quality and service.

The successful / s bidder will be expected to provide expertise and services related one or multiple areas of the procedures listed in clause 5.2 below.

Specifically, UJ seeks to benefit from this partnership in the following ways:

- UJ must receive comprehensive and value-adding services from the service providers.
- UJ's overall competitive advantage must be strengthened by the chosen service provider's leading-edge technology and service delivery systems.

3. Management Arrangement

The service will be outsourced to service providers or consultants in accordance with the scope of work required. The successful service provider(s) would be required to provide the best possible project plan, which would serve the interest of both parties.

The successful service provider should ensure they have the necessary and relevant training and experience to perform forensic audits and investigations adequately and on time. Prior experience in forensic audit services would be preferable.

4. Requirements

It is envisaged that the procurement of forensic audit and investigation services will add significant value to UJ's business by mitigating fraud and corruption risks and ensuring that all

requirements for professional forensic services are conducted timeously and efficiently. These services will assist UJ to collect, preserve and analyse large and disparate data to support or refute the facts of fraud and other economic investigations.

A company or consultant bidding for the service should have the following:

- A minimum of 2yrs of experience in forensic investigations
- The Team Lead should be a Certified Fraud Examiner (CFE), as certified by the Association of Certified Fraud Examiners (ACFE) or certified in accordance with their professional affiliation to the service they are offering and have at least 2 years' experience in forensic investigation.
- Service provider(s) must be properly registered to practice their profession.
- Service provider(s) must provide at least three (3) contactable references of clients, along with details of the service conducted. Reference letters must indicate work completed within the last two (2) years (earliest date being 1 January 2022).
- Service provider(s) must demonstrate capacity to carry out investigations as and when required by UJ.
- Service provider(s) must demonstrate the ability and organisational skills to manage forensic investigations concurrently, where required.
- Rates and Terms and Conditions will inform the tender submission with the aim of obtaining a comparative rate per hour.
- Scope of engagement must be all inclusive with no separate invoicing where services may be subcontracted e.g data analytics, computer imaging etc.
- The Primary Location / Office of the Service Provider must be in Gauteng.
- A Service Level Agreement will inform the tender submission. The appointment will be subject to the negotiation and agreement of a specific contract between the Service Provider and UJ, based on the standard UJ Terms and Conditions which accompanies this request for proposal.

5. Nature of services and Scope of work

5.1. Cases will be issued on an "On a case-by-case basis" with no minimum value allocated.

5.2. The service provider(s) shall perform such forensic procedures as necessary to identify and quantify any abnormal activity past and present which will include:

- 5.2.1. Forensic Investigations
- 5.2.2. Litigation support
- 5.2.3. Forensic technology
- 5.2.4. Digital and Cyber Forensics
- 5.2.5. Forensic Document Examinations
- 5.2.6. Forensic Accounting

5.3. Investigations will include, amongst others, the following:

- 5.3.1. Conducting a Preliminary Investigation and determine an investigation strategy or advise otherwise, if applicable
- 5.3.2. Determining whether irregularities occurred with regards to transactions that will be reviewed.
- 5.3.3. Determining and investigating the involvement of internal and/or external parties in the irregularities
- 5.3.4. Recommending appropriate course of action to be instituted by the University where irregularities have been confirmed.

5.4. The service provider may be required to lead evidence during a disciplinary and or court process necessary.

5.6 The nature of investigations would include (but not be limited to) the following:

- Corruption
- Forgery
- Money Laundering
- Bribery
- Embezzlement
- Theft
- Falsification of financial data for any reason including to conceal unauthorised and/or illegal transactions.
- False and / or omitted disclosure
- Undeclared Conflict of interest and business interest
- Circumvention of internal controls
- Tender and other procurement irregularities
- Misuse or misappropriation of assets.
- Fraudulent disbursement of payments or reimbursement claims
- Fraudulent certifications

5.7 The Scope of Work:

5.7.1 The Service Provider shall apply all relevant applicable legislation and regulations relevant to a Higher Education Institute.

5.7.2 The Service Provider may be required to utilise a multi-disciplinary approach to investigations.

5.7.3 The Service Provider will be required to collect, analyse, preserve, and present all evidence related to the investigation.

5.7.4 The Service Provider may be required to conduct fraud and ethics risk assessment as and when required and recommend action to manage the identified risks.

5.7.5 Where an investigation is conducted, the Service Provider will be requested to compile all investigation report(s), accompanied by evidence files/working papers, and must make them available within fourteen (14) working days after completing the investigation assignment. The Service provider may be required to further assist the University, based on the investigation outcome and recommendations:

5.7.5.1 To register a criminal case with the South African Police Service

5.7.5.2 Present evidence in the disciplinary actions against any identified individuals, including acting as a witness during disciplinary processes.

5.7.5.3 Assist with processes to recover financial losses incurred.

6. Procedures and deliverables

- 6.1.1 On receipt of cases reported, UJ will have the following requirements:
- 6.1.2 Perform an end-to-end investigation process, including but not limited to:
 - i. Determine if the allegation can be investigated by internal resources, or if service provider is required.
 - ii. Determine a preliminary investigation strategy – or advise on the appropriate approach.
 - iii. If a service is required, a service provider must provide a scope and budget (hours and rate) for the investigation.
 - iv. Service provider to provide a project plan for the investigation.
 - v. Accept the scope and budget of the service provider and provide the go ahead to commence. (An engagement letter and purchase order will be issued prior to the commencement of each investigation).
 - vi. The service provider must commence the investigation and provide progress and interim reports to UJ during the course of the investigation as agreed in the project plan.
 - vii. On completion of the investigation, the service provider must issue a comprehensive, final written report with findings, conclusions and recommendations. The report should enable UJ to institute appropriate action where applicable.
 - viii. The service provider shall ensure that all investigation reports are developed in line with the ACFE and other relevant best practice.
 - ix. All working papers, supporting documentation, evidence and reports must be retained, at the auditor's expense, for a minimum of seven (7) years.
 - x. The service provider will be required to make working papers, affidavits, recordings and other evidence available, upon request, to the Chief Financial Officer (CFO) and the General Counsel of the University.
 - xi. The service provider shall respond to the reasonable inquiries of successor auditors, Internal Auditors and External Auditors and allow them review of working papers relating to matters of continuing significance.
- 6.2 The Service Provider shall apply and uphold the following guiding principles:
 - 6.2.1 Reflect Professionalism and Diligence in their duties,
 - 6.2.2 Refrain from engaging in any illegal or unethical or illegal conduct, or any activity which would constitute a conflict of interest,
 - 6.2.3 The Service Provider shall at all times, exhibit the highest level of integrity in the performance of all professional assignments and will accept only assignments for which there is reasonable expectation that the assignment will be completed with professional competence,
 - 6.2.4 The Service Provider shall comply with lawful orders of the courts and will testify to matters truthfully and without bias or prejudice, and
 - 6.2.5 The Service Providers shall at all times, show highest level of confidentiality in the performance of investigation by ensuring that there is limited access to information shared with the service provider.

7. Project Information

- 7.1 Staff of the service provider will be required to confirm their independence and any conflict of interest at the beginning of each investigation and/or make formal written disclosure should they have potential impairments to independence of objectivity relating to their responsibilities.
- 7.2 The service provider must ensure that its staff maintains individual objectivity by remaining independent of the activities they perform.
- 7.3 The service provider will handle all investigations, including allegations related to Executive Management.
- 7.4 The service provider will be managed against agreed deliverables and timelines.
- 7.5 UJ reserves the right to conduct supplier due diligence prior to final award or at any time during the contract period.
- 7.6 The service provider shall have no managerial powers, functions or duties except those relating to the project.

8. Authority

The service provider shall have access to examine all information, both paper-based documents and electronic information residing on computer systems, and to inspect all physical assets in relation to the matter they are investigating. However, they must safeguard any assets or information that they examine and maintain the confidentiality of all information according to the Protection of Personal Information (POPI) Act and Confidentiality Agreement.

9. Content of RFP Proposal

The proposal should at least include the following:

- 9.1. Company or Consultants profile, including references, type of ownership, expertise etc.
- 9.2. Deliverables that can be expected in terms of the requirements and scope of work listed above.
- 9.3. An organisational structure and/or list of partners, managers and specialists who will form the team, together with their curriculum vitae and professional body affiliations. A curriculum vitae of the consultant.
- 9.4. Forensic Investigation expertise in the form of qualifications and other relevant specialised expertise of the team or consultant that will be directly involved.
- 9.5. Demonstrate the knowledge and understanding of the applicable laws and regulations e.g. Higher Education Act, Prevention and Combating of Corrupt Activities Act 12 of 2004.
- 9.6. Quality control processes in place and how these will be implemented on the audit.
- 9.7. Details of training and development initiatives.
- 9.8. Reference to the experience base of the investigation team members that will be directly involved with the project,
- 9.9. An estimation of professional fees to be charged.
- 9.10. A breakdown of the hourly tariffs and disbursement rates for service to be rendered.

10. Duration of Contract

The contract is expected to run for three years with an option to extend for an additional two years, commencing on the date of signing the Service Level Agreement.

11. Evaluation Criteria

The tender will be evaluated in four (4) stages,

- ❖ **Stage 1: Tender Administrative Compliance**
- ❖ **Stage 2: Technical Evaluation (Compliance with technical requirements)**
- ❖ **Stage 3: Presentations**
- ❖ **Stage 4: Price and B-BBEE (80/20)**

Bids will be evaluated in accordance with the University's Procurement Policy as published on the UJ Website.

The following criteria will be considered during the evaluation process:

- Expertise and experience of the company or consultant
- Ability to allocate a dedicated team or individual to this engagement.
- Staff capacity, qualifications, expertise and experience of the team members directly involved with the project (Including Partner, Manager, Senior and Junior staff).
- Understanding of UJ's requirements Firm's experience with Higher Education and/or Large Organisations.
- Capacity to provide forensic services.
- Capacity to utilise Data Analytics and technology to assist in investigations.
- Ability to assist with litigation processes after completion of investigations.
- competitive based on the level and experience of the staff involved in the investigation.
- Transformation initiatives within the firm.
- In the adjudication of the bid, points will be given for Broad Based Black Economic empowerment in line with Government policies and guidelines. Certificates of rating should be attached as proof.

11.1 Stage 2: Technical Evaluation

A bidder must obtain a minimum of 70 points out of 100 points in stage 2: technical evaluation, in order to be considered for further evaluation.

Evaluation Criteria		Weighing of Criteria	Rating Scale / Guideline	Comments / Reference in Proposal
1	Experience, Expertise and Diversity of the Firm	43		
1.1	Based on the Company Profile, does the firm have sufficient experience to perform the services adequately in terms of standards required by UJ?			
	Process Reviews	5	2 years or more = 5 points 1 - 2 years = 3 points Less than 1 year = 0 points	
	Forensic Investigations (incl. criminal, governance, financial, civil matters)	5	2 years or more = 5 points 1 - 2 years = 3 points Less than 1 year = 0 points	
	Forensic Accounting Services	5	2 years or more = 5 points 1 - 2 years = 3 points Less than 1 year = 0 points	
	Digital and Cyber related Investigations - including:	5	2 years or more = 5 points 1 - 2 years = 3 points Less than 1 year = 0 points	
	Data analysis, data recovery			
	Network forensics (network traffic analysis and intrusion detection techniques to investigate cyber-attacks and data breaches)			
	Digital Forensics			
	Analyzing file metadata, timestamps, and file signatures to establish a timeline of events and identify potential evidence			
	IT Security			
	Litigation Matters (suppliers who can display exp in labour related matters, charge sheet for disciplinary, civil process, and criminal processes, assist with registration of commercial crime)	5	2 years or more = 5 points 1 - 2 years = 3 points Less than 1 year = 0 points	
1.2	Has a dedicated staff or team identified to conduct, appropriately direct, supervise and perform the engagement	5	Yes = 5 points Partially = 2 No = 0 points	
1.3	By way of information provided in the Reference Letters, not older than 2 years, does the firm demonstrate the knowledge and understanding	10	more than 3 relevant reference letters provided reflecting strong	

Specification document
Annexure A

	of: - Relevant regulations applicable to various areas of specialisation - Sufficient experience as it pertains to the scope of work, - Large Organisation audit / investigation experience in the last 2 years.		experience and expertise = 10 points 3 relevant reference letters provided reflecting adequate experience and expertise = 5 points 1- 2 relevant reference letters provided reflecting adequate experience and expertise = 3 points Insufficient letters and/or experience referred to is not relevant / no submission = 0 points	
1.4	Does the firm adhere to the required Professional Registration Certification (ACFE)	3	Yes = 3 points No = 0 Points	
1.5	Certification/skills demonstrated in 1 or more of the certifications below IIA, SAICA, IRBA, ICFP, ITA, CISSP, CISIM, ISACA,	4	Certification/skills demonstrated in 1 or more of the certifications = 4 points Certification/skills demonstrated in 2-3 areas = 2 points No certification/skills demonstrated = 0 points	
1.6	Primary Location - Gauteng	Mandatory		
2	Resource Experience and Expertise	10		
2.1	Reflecting on the documents as provided below, does the firm reflect sufficient experience and expertise for an engagement? CV's of the core project team / CV of the consultant Formal structure / organogram of the organisation Listing the specialist skills and experience Years of experience in the above fields Implementation of similar projects (similar in scope and size)	10	2 years or more + Required Professional Registration = 6 points 1 - 2 years + Required Professional Registration = 3 points Less than 1 year and/or no professional affiliation noted = 1 point	

Specification document
Annexure A

	Team Lead Proof of registration / certification (ACFE or ICFP)			
3	Investigation and Audit Methodology and Approach	12		
3.1	Does the Proposal reflect an appropriate methodology which is relevant to the University? (the issues faced, potential risks and the emerging industry trends)	6	Detail clearly and thoroughly explained / demonstrated in the Proposal document = 6 points Mentioned in the proposal document, but insufficient detail = 4 points High level referral in the proposal document, but no detail = 1 point No reference made in the proposal document - 0 points	
3.2	Does the firm / consultant demonstrate audit / investigation activities and methodology which are properly coordinated and planned, including:	6	Plan submitted with all the requirements and milestones of each phase are provided = 6 points High level indication of Plan, but no detail = 4 points No plan / methodology provided = 0 points	
	Work breakdown structure			
	Milestones			
	Duration of reviews			
	Interview Methodologies			
	Resource allocation to tasks			
4	Post Investigation Services	10		
	Does the firm / consultant demonstrate the capacity, adequate methodology and expertise to conduct Post Investigation Services in respect to matters which result in Criminal or Civil litigation or Disciplinary Matters		Sufficient and Diverse capacity and skills = 10 Points Adequate capacity for specialist investigations = 5 points Inadequate display of skills and expertise = 0 points	
4.1	Support to the UJ Office of the General Council or Employment Relations office in terms of legal processes, evidence, reporting, follow up processes, engagements with law enforcement agencies etc.	5		

Specification document
Annexure A

4.2	Liasing with relevant Law enforcement institutions (SAPS, Hawks, NPA) to support further investigations, laying of criminal / civil charges etc.	5		
5	Quality Assurance	5		
5.1	Does the firm / consultant demonstrate sufficient oversight, review and quality assurance process of audit / investigation processes and reports	5	High level and thorough quality review demonstrated = 5 points	
			Some review and oversight = 2 points	
			No review demonstrated = 0 points	
6	Document Management and Tracking	15		
6.1	Does the firm or consultant maintain an effective and efficient document management and tracking methodology (i.e. a tool / system to manage and track requests for evidence as well as evidence submission)	5	Document submission and document management tracking tool = 5 points	
			Only a document management system (i.e. Microsoft Teams / SharePoint) = 2 points	
			All procedures manual and/or via e-mail = 0 points	
6.2	Does the firm or consultant demonstrate a clear methodology pertaining to Data Protection and safeguarding of evidence & documentation	10	Yes = 10 points Partial = 5 No = 0 Points	
7	Fees	10		
7.1	Are the fees competitive and reasonable, based on the level and experience of the staff involved in the audit	10	Fees are reasonable and competitive = 10 points	
			Fees are higher than average, but blended rate is acceptable given the level of experience and expertise = 6 points	
			Blended rate is high, but can be negotiated = 4 points	
			Blended rate is higher than expectation and current trends = 2 points	

Specification document
Annexure A

8	Transformation	5		
8.1	Does the firm promote diversity and inclusion	5	Yes = 5 Points	
			Possible, but not clearly demonstrated and lacks detail = 3 points	
			Below expectation = 1 point	
			No = 0 points	
	Total		100	

All bidders who obtain 70 points or more out of 100 points in the technical evaluation, will be evaluated further.

11.2 Stage 3: Presentations

11.3 Stage 4: Price and B-BBEE (80/20)

All bidders are required to complete the fees table below.

	Year 1	Year 2	Year 3
	Rate/hr	Rate/hr	Rate/hr
Partner/Director			
Associate Director			
Senior Manager			
Investigation Manager			
Assistant Manager			
Senior Investigator			
Junior Investigator			
Data Analyst			
Consultant			
Administrative Support			
Other			
Blended/Average Rate (Excl Vat)			
VAT			
Blended/Average Rate (Incl Vat)			