Date: 12 March 2025

To: **All Bidders**
From: **International Development Law Organization, Headquarters Procurement Unit**
Subject: **Audit of the Financial Reports of the IDLO Implementing Partners in Uganda**

Amendment No: 2

Reference is made to IDLO RFP No. RFP No. N_195-2025-UGA-RFP issued on February 24, 2025 for the procurement of Audit of the Financial Reports of the IDLO Implementing Partners in Uganda through IDLO Tenders website.

Please find hereunder the queries received and IDLO's response to them.

1. **Question 1**

   What are the locations of the 5 implementing partners, to allow us to estimate the disbursement costs for the assignment.

   IDLO Response:
   The audits are conducted at the Implementing Partners head offices in Kampala, however random sampling of field visits is done for field offices including Kagadi, Iganga, Jinja,Lamwo,Lira, Gulu, Kabale, Masindi, and Fortportal. (Kampala (HQs for Penal Reform Internation-PRI, Uganda Law Society-ULS, FIDA), Kagadi for World Voice Uganda -WVU, Gulu for Foundation for Justice and Development Initiative -FJDI. Sample two for FIDA from Lira, Nebbi, Lamwo, Kamuli and Kampala and ULS from Gulu, Jinja, Kampala, Fortportal and Kabale

2. **Question 2**
   The RFP mentions 1st January 2024 to 31st December 2024 as the period of review, what is the total expenditure for the Implementing partners in this period to support us estimate the potential volume of work.

   IDLO Response:
   This information will provided to the successful bidder.

3. **Question 3**
   Does IDLO have particular reporting templates that it would expect the auditor to comply with as part of the assignment.

   IDLO Response:
   Yes, the reporting templates for Financial reporting is available with the IPs. However, the reporting on FS, AUP and management letter can be as per auditors preferred reporting format.

4. **Question 4**
   From your experience in previous audits, when do you foresee the audits starting.

   IDLO Response:
   As soon as the evaluations are concluded and contract awarded to the successful bidder.

5. **Question 5**

When can we expect to hear from you on the next steps.

IDLO Response:

Two weeks from bid closure.

6. **Question 6**

We are interested in submitting a proposal for the Audit of the Financial Reports of the IDLO Implementing Partners in Uganda (RFP Ref. No. N_195-2025-UGA-RFP). We kindly request clarification on whether our firm (registered in India) is eligible to bid for this RFP as a lead entity, through a local presence in Uganda in the form of an association with a Uganda-based audit firm.

IDLO Response:

This is ok if the local representative is registered with ICPAU and complies with the requirements.

7. **Question 7**

We would be grateful if you could provide us with the amounts to be audited for the 5 partners of IDLO as well as their locations.

IDLO Response

Locations are addressed above, the amounts will be provided to the successful bidder.

8. **Question 8**

What is the level of expenditure for the period under audit? Or if possible, kindly share with us the organization's prior year audited books of Account.

IDLO Response

This information will be shared with the successful bidder.

9. **Question 9**

Location of the Implementing partners, where the audit will be performed,

IDLO Response

Refer to IDLO response in question 1.

10. **Question 10**

What financial year to be audited?

IDLO Response

IDLO is looking to establish one Framework Agreement with able and qualified Suppliers. A Framework Agreement is a type of agreement with its terms and conditions under which procurement of goods or services can be affected over a specified period, but which places no obligation on IDLO to order any specific service . All terms and conditions, including the prices, will remain unchanged during the period of the Framework Agreement(s). The duration of the Framework Agreement(s) is 12 months with an option to extend at the same price, terms and conditions for a second 12-month period subject to satisfactory performance and agreement by both parties. A Work Order will be issued when IDLO intends to make a commitment against Framework Agreements. The Work Order will provide information on the exact services to be offered (lifted from the Framework Agreement) in addition to other logistic details.

Refer to ANNEX F2- FINANCIAL PROPOSAL scenario on page 25
"Scenario (estimated work order for one audit)"
Annual Audit of the Financial Reports of five (5) IDLO Implementing Partners for the Periods from:
1) 01 Jan 2024 to 31 Dec 2024.

This letter serves to inform that Amendment No. 2 to RFP No. N_195-2025-UGA-RFP will be posted in response to questions raised by Bidders.

For your consideration while preparing your response to the above mentioned RFP. All other terms and conditions of the tender remain unchanged and remain applicable in full force.

We appreciate your continuous interest with IDLO and looking forward to receiving your valued offer.

Headquarters Procurement Unit IDLO

Headquarters
Viale Vaticano, 106
00165 Rome, Italy
Tel + 39 06 4040 3200
Fax + 39 06 4040 3232
idlo@idlo.int

Branch Office
Hofweg 9E
2511AA The Hague
The Netherlands
Tel + 31 70 240 0870
thehague@idlo.int

Office of the Permanent Observer
to the United Nations
336 East 45th Street, 11th floor
New York, NY, 10017, USA
Tel + 1 212 867 9707
newyork@idlo.int

Office of the Permanent Observer
to the United Nations
23 av. de France
1202 Geneva, Switzerland
Tel + 41 22 734 41 40
geneva@idlo.int

idlo@idlo.int
www.idlo.int
@IDLO
IDLOnews