



Internal audit services

REQUEST FOR TENDER

September 2022

Contents

1	LODGEMENT OF PROPOSALS	2
2	BACKGROUND	2
	2.1 ACECQA's context	2
	2.2 Internal audit at ACECQA	2
	2.3 Purpose and scope	3
	2.4 Outputs, services and deliverables	3
	2.5 Required information	4
3	TIME FRAME	4
4	RESPONSE FORMAT	4
	4.1 Cost breakdown	4
5	SELECTION CRITERIA	6
6	TERMS OF RFT	6
	6.1 Disclaimer	6
	6.2 Privacy notice	6
	Conflict of interest	7
	6.3 Probity and ethical behaviour	7

1 LODGEMENT OF PROPOSALS

Closing date	5pm, 7 October 2022 Late submissions will not be accepted.
Lodgement method	Email to: kouhei.steele@acecqa.gov.au Email subject line: Internal Audit - RFT
Questions about this proposal	Please send any questions by email to kouhei.steele@acecqa.gov.au Email subject line: Internal Audit - RFT
ACECQA contact person	Name: Kouhei Steele Position: Deputy Company Secretary Email: kouhei.steele@acecqa.gov.au Telephone: 02 8240 4512

2 BACKGROUND

2.1 ACECQA's context

The Australian Children's Education and Care Quality Authority (ACECQA) is an independent national statutory authority that works with all governments to guide the administration of the National Quality Framework (NQF), the integrated and jointly governed national regulatory system for children's education and care services.

We facilitate the work of, and deliver support services to state and territory regulatory authorities, which have primary responsibility for regulation and quality assessment of children's education and care services. This includes regulatory functions with respect to educator qualifications, second tier review of quality ratings, and determining applications for the Excellent rating. ACECQA's enabling legislation is the [Education and Care Services National Law](#).

2.2 Internal audit at ACECQA

The ACECQA Board's Audit, Finance and Risk (AFR) Sub Committee provides independent oversight and monitoring of the organisation's governance, risk and control frameworks, financial performance and external accountability requirements. The AFR Sub Committee is directly responsible and accountable to the ACECQA Board for the exercise of its responsibilities.

Under its charter, the AFR Sub Committee has the following responsibilities with respect to internal audit responsibilities at ACECQA:

- a. develop and maintain an Internal Audit Charter and Internal Audit Strategy and Work Plan that outlines the direction and priorities for ACECQA's internal audit function.
- b. oversee an internal audit program that undertakes at least one in-house audit annually. The priorities for internal audit will be defined in ACECQA's Internal Audit Strategy and Work Plan and may relate to any aspect of ACECQA's business performance and activities. This includes, but is not limited to, finance systems and controls, human resource and workforce issues and service delivery functions.

- c. review internal audit reports and provide advice to the Board on significant issues identified in audit reports and action taken on issues raised, including identification and dissemination of good practice.
- d. monitor management’s implementation of internal audit recommendations.
- e. periodically review the performance of internal audit.

2.3 Purpose and scope

ACECQA is requesting quotations from suitably qualified organisations to provide internal audit services to the Authority. The contract will be for our next audit, nominally scheduled 1 November 2022 until 30 June 2023, with an option to extend annually for a maximum appointment term of five years, subject to suitable expertise in identified audit areas and at the discretion of ACECQA. A description of the services required in 2022-23 and details of submission requirements are included in this brief. There is currently one outsourced internal audit identified in the 2022-23 Work Plan.

The internal auditor will report functionally to the AFR Sub Committee, through the Company Secretary. Administration and day to day contact with staff will be co-ordinated through ACECQA’s Board and Governance team. The internal auditor will attend the June AFR Sub Committee meeting on request and be expected to prepare a project scope and agree terms of reference and program of work for approval by the Sub Committee.

2.4 Outputs, services and deliverables

Please submit a proposal outlining your approach to:

- delivering a project scope in accordance with the program of work for table 1 below for review by ACECQA management and approval by the AFR Sub Committee
- implementing the program of work for project 1 within the timeframes outlined in Part 3
- reporting to ACECQA management and the AFR Sub Committee on internal audit outcomes and recommendations, including any templates to be used for reporting purposes.

Table 1

Audit project	Audit type	Audit Theme	Indicative timing	Description
1	Compliance/ Performance	Intellectual Property	February - March 2023 Please indicate how many days are expected to be required for the project.	ACECQA implemented an IP Framework in 2019. The purpose of this audit is to review the completeness of ACECQA’s IP register and compliance with ACECQA’s IP framework, as well as provide advice on opportunities for improving practice.

2.5 Required information

The proposal should include the following information:

- a. methodologies and techniques to be utilised, including the approach to quality assurance
- b. indicators to measure performance of the quality of audit, timeliness of reports and follow-up reviews and recommendations made
- c. details of the individuals who will undertake the work, including their qualifications and length and range of experience.

3 TIME FRAME

Below is an indicative time frame for the procurement and project.

RFT closing date	7 October 2022
Outcome notified	21 October 2022
If successful, contract commences and project briefing	1 November 2022
Delivery of project terms of reference and program of work	w/c 7 November 2022
Program of work implementation	February – March 2023
Draft Report to ACECQA management	w/c 10 April 2023
Final report	w/c 1 May 2023
Present report outcomes to AFR Sub Committee	2 June 2023

4 RESPONSE FORMAT

Responses to this RFT must include:

- a. supplier's name, address and ABN
- b. name, address, email and phone number of contact person for queries
- c. details of how the services will be delivered
- d. demonstrated capability and capacity to meet the internal audit requirements, including the organisation's capability and experience in delivering similar performance and compliance audits
- e. detailed costings as outlined in section 4.1, including any incremental costs
- f. names of specific personnel to deliver the internal audit services and their qualifications and experience and their allocated time to the project
- g. evidence of financial viability and appropriate insurance coverage.

4.1 Cost breakdown

- provide details of your proposed fee schedule using the format in the tables below
- provide information on any other matters that you believe may be relevant in evaluating the level and types of fees, and consequently the contribution of the proposed fees to overall value for money
- all rates should be in Australian dollars and inclusive of all taxes, duties and charges, including GST

- fees shall include all charges necessary and incidental to the proper delivery of the specified requirement. Quoted rates should be exclusive of travel and accommodation, but inclusive of all other costs. Any travel and accommodation costs should be clearly shown as “out of pocket expenses” in Table 3 below
- applicants must provide pricing comprising the hourly and daily rates for each level of seniority of professionals and support staff that will apply to all matters in these service areas and the estimated hours to complete the task
- applicants must also provide a fixed fee for the engagement, by completing Table 4 below
- while ACECQA is seeking a breakdown of costs from applicants (for the purposes of assessing proposals), the all-inclusive price is a fixed fee that will include all incidentals and costs associated with the performance of all services (irrespective of the number of hours actually taken by the tenderer to perform the services).

Table 2 - Hourly and Daily Rates for Provision of the Services

Specified Personnel and Role	Rate (\$) per hour	Rate (\$) per day	Estimated number of hours each Specified Personnel will be required to perform the Services

Table 3 - Other charges for the provision of the Services

Description of Charge	Charge
Any out of pocket expenses Yes/No: If Yes, please provide details:	
Any other costs Yes/No: If yes, please provide details:	

Table 4 - Fixed fee

Total fixed fee charge for Services	
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5 SELECTION CRITERIA

Tenders will be assessed using the following criteria:

No	Criteria
1	Organisation's demonstrated understanding of ACECQA's internal audit requirements
2	Organisation's demonstrated capability and capacity to meet the procurement requirements, including capability and experience in delivering similar compliance and performance audit as described at Table 1
3	Skills, qualifications and experiences of specified personnel to be involved in the procurement / project
4	Financial viability, insurances and approach to risk management of projects
5	Pricing - will be assessed in conjunction with the above criteria to enable selection based on value for money

The selection of a preferred tenderer will be based on the most efficient and effective outcome for ACECQA. This involves assessing value for money and quality of service against this RFT.

6 TERMS OF RFT

6.1 Disclaimer

ACECQA is not obliged to enter into any legally binding agreement with a respondent.

Nothing in this RFT creates or implies a legally binding agreement between ACECQA and the respondent.

ACECQA will not be liable for any acts or omissions of the respondent or costs or expenses incurred, as a result of the information provided by ACECQA in this RFQ.

The respondent is deemed to have read and understood all relevant information associated with the RFQ and warrants that their submission is complete and contains accurate information.

6.2 Privacy notice

Respondents should familiarise themselves with other policies relevant to this RFQ including:

- ACECQA Privacy Policy
- ACECQA Freedom of Information Policy

Conflict of interest

If a respondent is concerned about the existence of, or potential existence of, a conflict of interest, they should notify ACECQA immediately. ACECQA will then determine how the matter should best be handled.

6.3 Probity and ethical behaviour

Probity and ethical behaviour governs the conduct of all procurement activities at ACECQA. All staff with the authority to procure goods and services or otherwise involved in the procurement process must act ethically, with integrity, probity, and in line with the ACECQA Procurement Policy.

ACECQA requires the same standards from those with whom it deals.