



DISTRICT COUNCIL OF ROBE

TENDER FOR AUDIT SERVICES

REQUEST FOR TENDERS

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1. STRUCTURE OF THIS RFT

This RFT is comprised of five sections, being:

- 1.1 Section A - Background and General Information to Tenderers
- 1.2 Section B - Conditions of Tendering
- 1.3 Section C - Agreement for Services
- 1.4 Section D - Specification
- 1.5 Section E - Tender Response Schedules

2. SECTION A – BACKGROUND & GENERAL INFORMATION

- 2.1 District Council of Robe (the **Council**) invites Tenders from Tenderers for Audit Services (the **Services**) as detailed in the Specification contained within this RFT. The Council will enter into an Agreement for Services with the successful Tenderer.
- 2.2 All commercial terms and conditions are in accordance with this request for tender and Agreement contained within.

3. SECTION B – CONDITIONS OF TENDERING

3.1 Definitions

In this RFT, the following terms shall, unless inconsistent with the context, have the meanings indicated:

- 3.1.1 A reference to a **clause** is a reference to a clause of this RFT.
- 3.1.2 **Closing Date** means the time and date specified in clause 3.2.3, or such later time and date as may be notified in writing to Tenderers by the Council.
- 3.1.3 **Conditions of Tendering** means these Conditions of Tendering as attached to Section B of this RFT.
- 3.1.4 **Conforming Tender** means a Tender described in clause 3.5.1.
- 3.1.5 **Agreement for Services** means the Agreement for the provision of the Services as attached to Section C of this RFT, as may be subsequently amended by agreement between the Council and the successful Tenderer pursuant to clause 3.9.
- 3.1.6 **Nominated Contact Person** means the person named in clause 3.3.1.
- 3.1.7 **Non-Conforming Tender** means a Tender does not meet the requirements set out in this RFT and/or the Tender Documents.
- 3.1.8 **Preferred Tenderer** means the Tenderer referred to in clause 3.9.
- 3.1.9 **RFT** means this Request for Tender.
- 3.1.10 **Services** means the services sought to be purchased by the Council pursuant to this RFT.
- 3.1.11 **Specification** means the specifications specified in Section D of this RFT.
- 3.1.12 **Tender** means a tender submitted by a Tenderer pursuant to this RFT.
- 3.1.13 **Tender Documents** means the documents specified in clause 3.2.1.
- 3.1.14 **Tender Process** means the process for calling, receiving, evaluating and awarding of Tender(s) as proposed in clauses 3.2.7 and 3.2.8 of these Conditions of Tendering.
- 3.1.15 **Tender Response Schedules** are the forms attached to Section E of this RFT.
- 3.1.16 **Tenderer** has the meaning given to it in clause 3.2.2.

3.1.17 **Tenderer's Representative** means the person nominated by a Tenderer under clause 3.3.2.

3.2 Request for Tender

The Council seeks Tenders from Tenderers for the provision of the Services, which are further described in the Tender Documents.

3.2.1 *Tender Documents*

The Tender Documents are comprised of:

- 3.2.1.1 these Conditions of Tendering;
- 3.2.1.2 the Agreement for Services;
- 3.2.1.3 the Specifications; and
- 3.2.1.4 the Tender Response Schedules.

3.2.2 *Obtaining a Copy of this RFT*

The Council seeks submission of tenders from suitably qualified tenderers for the provision of the Services (each such party is a **Tenderer**). Parties obtaining a copy the Tender Documents will be required to register their name and contact details at the time of issue of the documents.

3.2.3 *Lodgement of Tenders*

3.2.2.1 Tenders must be delivered to the Tender Box at the Council prior to 5.00pm on Friday 9 October 2020 (the **Closing Date**).

3.2.2.2 Applications must be enclosed in an envelope and marked "CONFIDENTIAL" and be addressed as follows:

Tender Box
Tender T03-2020 Audit Services
District Council of Robe
Royal Circus
(PO Box 1)
Robe

Closing Date: 5.00pm Friday 9 October 2020

Tenderers are required to lodge an original Tender plus an additional copy (including copies of all supporting documentation).

3.2.2.3 Facsimile transmissions of Tenders will not be accepted.

3.2.4 Late Tenders

Tenders received after the Closing Date **WILL NOT** be considered or accepted.

3.2.5 Extension of Time for the Submission of Tenders

3.2.5.1 The Council may, in its absolute discretion, no less than two business days before the Closing Date, extend the Closing Date by notice in writing to the Tenderers.

3.2.5.2 A Tenderer may request the Council to extend the Closing Date for the submission of a Tender by written application to the Nominated Contact Person.

(a) Any such requests must be received by the Nominated Contact Person at least five business days prior to the Closing Date, and must provide sufficient reasons to support the request.

(b) It is entirely at the Council's discretion as to whether an extension is granted.

3.2.6 Tender Validity Period

3.2.6.1 All Tenders will remain open for acceptance by the Council for a period of not less than three months after the Closing Date.

3.2.6.2 Once submitted, a Tenderer cannot withdraw its Tender without the prior written consent of the Council, unless the Tender is withdrawn in writing before the Closing Date.

3.2.7 Proposed Tender Process

All Tenders will be opened in the presence of Council's Chief Executive Officer after the closing date for tenders has passed.

Tenders will be assessed in accordance with the Tender Evaluation 3.8 by Council's Chief Executive Officer, with the comprehensive assessment and tender documentation presented to Council for consideration and decision.

Council is not bound to accept the lowest Tender or required to accept any tender (in accordance with condition of tendering 3.6).

3.2.8 Proposed Timing of Tender Process

The proposed timing for the Tender Process is as follows:

Request for Tenders	11 September 2020
Closing Date	9 October 2020
Notification to successful Tenderer	13 November 2020 (indicative)
Execution of Agreement for Services	20 November 2020 (indicative)
Commencement of Provision of Services	2020/21 Financial Year Audit (indicative)

3.2.9 Copying Tenders

Tenderers must not use this RFT or the RFT Documents (including any attached technical and other written information supplied by the Council) for any purpose other than to prepare a Tender. This includes not copying this RFT or the RFT Documents (including any attached technical and other written information supplied by the Council) and providing a copy to any third party not involved in the preparation of a Tender.

3.3 Communication between the Parties

3.3.1 Enquiries or Requests for Information or Clarification

3.3.1.1 Any enquiries or requests for information or clarification regarding this RFT or the Tender Documents must be made in writing and addressed to the Nominated Contact Person.

The Nominated Contact Person is:

Ms Kate Rayner Manager Corporate Services & Finance.

3.3.1.2 The Nominated Contact Person may (but is not obligated to) respond to a Tenderer's enquiries or requests for information or clarification.

3.3.1.3 If the Council provides any information to a Tenderer by way of clarification, then the Council reserves the right to provide that information to other Tenderers.

3.3.1.4 No statement made by the Nominated Contact Person, or any other representative of the Council should be construed as modifying this RFT or any of the Tender Documents,

unless confirmed in writing by the Nominated Contact Person.

3.3.2 Tenderer's Contact Person

3.3.2.1 Tenderers are required to nominate a person to be the authorised contact person and supply an address for the service of any notices for the purpose of this RFT (**Tenderer's Representative**).

3.3.2.2 All communication with the Tenderer will be via the Tenderer's Representative.

3.3.3 Site Briefing

3.3.3.1 The Council may conduct a site briefing. The briefing (if conducted) is intended to provide Tenderers with background information, and Tenderers are not to treat any statements made at the briefing as variations to this RFT.

3.3.3.2 The Council reserves the right to require all Tenderers to attend the site briefing.

3.3.3.3 Details of the briefing will be provided to Tenderers at least seven business days prior to the briefing. Tenderers may be notified of the site briefing by email, and Council may post the details of the briefing on the internet.

3.3.3.4 Each attending Tenderer must advise the Nominated Contact Person of the details of that Tenderer's attendees (including name and position) at least two business days before the briefing.

3.3.4 Tenderer not to solicit the Council and its employees

The Tenderer and its representatives must not interfere or attempt to interview or to discuss its Tender with Councillors or employees of the Council, other than the Nominated Contact Person. The Council reserves the right to reject any Tender submitted by a Tenderer which contravenes this clause.

3.4 Tender Preparation

3.4.1 Tenderers to be informed

Each Tenderer must, prior to submitting its Tender, become acquainted with the nature and extent of the Services to be undertaken, and make all necessary examinations, investigations, inspections and deductions.

3.4.2 Evidence of Registration or Licensing

Each Tenderer must (if applicable) be licensed or registered to perform the Services.

3.4.3 Conflict of Interest

Tenderers must inform Council of any circumstances or relationships which will constitute a conflict or potential conflict of interest if the Tenderer is successful. If any conflict or potential conflict exists, the Tenderer must advise how it proposes to address this.

3.4.4 Use of Sub-Contractors

Where a Tenderer proposes to use resources from organisations other than the Tenderer itself, substantial information relating to the contractual arrangements for such resources must be detailed in the Tender, together with information on the relevant experience of such other organisation.

3.4.5 Ombudsman Act

Tenderers should be aware that the *Ombudsman Act 1972* (SA) has been amended so that the definition of “administrative act” under that Act includes an act done in the performance of functions under an Agreement for services with a Council. That Act also includes powers enabling the Ombudsman to investigate matters in the public interest. The Tenderer must ensure compliance with all obligations arising under that Act and any other applicable legislation.

3.4.6 Freedom of Information

Tenders should be aware that the *Freedom of Information Act 1991* (SA) (**FOI Act**) gives members of the public rights to access documents of the Council. The FOI Act promotes openness in governance and accountability of government agencies and confers the public with a legally enforceable right to be given access to documents, including Agreements entered into by the Council, except those Agreements or provisions which should be kept confidential for public interest purposes, the preservation of personal privacy or are commercial in confidence.

3.4.7 Collusion

The Tenderer must not collude with any other Tenderers or potential Tenderers.

3.4.8 Tenderer's confidential information

- 3.4.8.1 Subject to clauses 3.4.8.2 and 4, the Council will treat as confidential all Tenders submitted by Tenderers in connection with this RFT.
- 3.4.8.2 The Council will not be taken to have breached any obligation to keep information provided by Tenderers confidential to the extent that the information:
- (a) is disclosed by the Council to its advisers, officers, employees or subcontractors solely in order to conduct the RFT process or to prepare and manage any resultant agreement;
 - (b) is disclosed to the Council's internal management personnel, solely to enable effective management or auditing of the RFT process;
 - (c) is disclosed by the Council to the responsible Minister;
 - (d) is authorised or required by law to be disclosed; or
 - (e) is in the public domain otherwise than due to a breach of the relevant obligations of confidentiality.

3.5 Tender Documents

3.5.1 Conforming Tenders

A Conforming Tender is a Tender which meets all of the requirements set out in this RFT and the Tender Documents.

3.5.2 Non-Conforming Tenders

The Council is not required to, but may at its sole discretion, consider an incomplete, informal or a Non-Conforming Tender. Failure to respond to or meet any of the requirements set out in this RFT and the Tender Documents will result in the Tender being deemed a Non-Conforming Tender.

3.5.3 Content of Tenders

- 3.5.3.1 Tenderers are required to complete the Tender Response Schedules and submit them to the Council.
- 3.5.3.2 Tenderers can also supply any other additional information or documents. The Council may have reference to such additional information or documents in evaluating the Tenders.
- 3.5.3.3 All prices quoted by Tenderers in their Tender are:

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- (a) to be in Australian dollars;
 - (b) to be exclusive GST; and
 - (c) (if subject to rise and fall) to provide full details of how the rise and fall applies and the method of determining the price.

3.5.3.4 If a Tenderer proposes to provide the Services on a basis different to that envisaged by the Tender Documents (whether for reasons of innovation, efficiency or otherwise) that proposal should be fully documented and justified with the Tender. The Council does not warrant that any discussion with the Council's Nominated Contact Person prior to the Closing Date in relation to such a proposal will be taken into account in evaluating the Tenders.

3.6 Acknowledgement by Tenderers

Tenderers acknowledge that the Council:

- 3.6.1 makes no representations and offers no undertakings in issuing this RFT or the Tender Documents;
- 3.6.2 is not bound to accept the lowest Tender or required to accept any Tender;
- 3.6.3 may accept all or part of any Tender;
- 3.6.4 may require one or more Tenderers (but is not obliged to require all) to supply further information and/or attend a conference or interview;
- 3.6.5 may require one or more Tenderers (but is not obliged to require all) to make presentation(s);
- 3.6.6 may undertake "due diligence" checks on any Tenderer, including verifying references and/or referees, and undertaking company searches and credit checks;
- 3.6.7 will not be responsible for any costs or expenses incurred by the Tenderer arising in any way from the preparation and submission of its Tender;
- 3.6.8 accepts no responsibility for a Tenderer misunderstanding or failing to respond correctly to this RFT;
- 3.6.9 will not be liable for or pay any expenses or losses incurred by any party whether in the preparation of a Tender or prior to the signing of any Agreement for Services or otherwise; and

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- 3.6.10 will not be bound by any verbal advice given or information furnished by any member, officer or agent of the Council in respect of the Tender Documents or this RFT, but will only be bound only by written advice provided by the Nominated Contact Person.

3.7 Council's Rights

The Council reserves the right to:

- 3.7.1 amend, vary, supplement or terminate this RFT at any time;
- 3.7.2 accept or reject any Tender, including the lowest price tender;
- 3.7.3 negotiate with any service provider on all or any part of the Services to be supplied pursuant to this RFT;
- 3.7.4 vary the timing and process referred to in clauses 3.2.7 and 3.2.8;
- 3.7.5 postpone or abandon this RFT;
- 3.7.6 add or remove any Tenderer;
- 3.7.7 accept or reject any Tenders whether or not they are Conforming Tenders;
- 3.7.8 accept all or part of any Tender;
- 3.7.9 negotiate or not negotiate with one or more Tenderers; and/or
- 3.7.10 discontinue negotiations with any Tenderer.

3.8 Tender Evaluation

- 3.8.1 In assessing Tenders, the Council will have regard to, but not necessarily be limited to, the following criteria (not listed in any order of priority):
 - 3.8.1.1 insurance;
 - 3.8.1.2 compliance with Work Health and Safety;
 - 3.8.1.3 the tendered prices, including the proposed pricing structure;
 - 3.8.1.4 the level of risk associated with negotiation of an acceptable Agreement for Services;
 - 3.8.1.5 environmental management systems (if applicable);
 - 3.8.1.6 degree of compliance with the requirements set out in this RFT and the Tender Documents; and

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- 3.8.1.7 such other matters that Council considers relevant, including:
- (a) details of current and previous relevant experience in the provision of the Services;
 - (b) the provision of any aspect of the Services by sub-contractors (if applicable);
 - (c) financial resources;
 - (d) staff resources; and
 - (e) current and future Agreements/workload.

3.8.2 Use of Tender Documents

The Council may use, retain and copy any information contained in the Tenders for the evaluation of Tenders and for the finalisation of the provisions of the Agreement for Services.

3.8.3 Debriefing of Tenderers

If requested, Tenderers may be debriefed against the Council's evaluation criteria. Tenderers will not be provided with information concerning other Tenderers, apart from publicly available information. No comparison with other Tenders will be made.

3.9 Acceptance of Tender

- 3.9.1 The Council reserves the right to negotiate different terms and conditions for the Agreement for Services with any one or more Tenderers (each referred to as a **Preferred Tenderer**).
- 3.9.2 The Council and the Preferred Tenderer may (if required) enter into negotiations for the award and execution of an Agreement for Services.
- 3.9.3 If, despite their best endeavours and acting in good faith, the Council and the Preferred Tenderer are unable to negotiate and agree on the terms of the Agreement for Services, the Council reserves the right to negotiate with any other parties, including other Tenderers, for the provision of the Services.
- 3.9.4 The successful Tenderer will be notified in writing by the Council of the Council's acceptance of its Tender. The successful Tenderer must not make any oral or written public statements in relation to the awarding of an Agreement for Services until written notice is received by the Tenderer.

3.9.5 The notification of the acceptance of Tender by the Council creates an obligation on the Council and the successful Tenderer to enter into the Agreement for Services (subject to any variations agreed pursuant to this clause 3.9).

3.9.6 The successful Tenderer acknowledges and agrees that all intellectual property created by the successful Tenderer arising out of the provision of the Services belongs to the Council, and the successful Tenderer will do all reasonable things necessary to assist the Council in the protection and transfer of ownership of the intellectual property resulting from the provision of the Services.

3.10 Unsuccessful Tenders

Unsuccessful Tenderers must, if required by the Council, return the Tender Documents to the Council, once they have been advised that their Tender is unsuccessful.

3.11 No Legal Requirement

The issue of this RFT or any response to it does not commit, obligate or otherwise create a legal obligation on the Council to purchase the Services from the Tenderers.

4. GOVERNING LAW

4.1 This RFT is governed by the law in South Australia.

4.2 The parties irrevocably submit to the exclusive jurisdiction of the courts in South Australia.

5. SECTION C – AGREEMENT FOR SERVICES

The proposed Agreement document is contained as an attachment.

6. SECTION D –SPECIFICATION FOR THE SERVICES

The Objectives of the Audit

The objective of Council's Audit is to provide two independent audit opinions of the:

- accounts and annual financial reports of the Council; and
- internal financial controls,

for the Council for each financial year covered by the term of the audit appointment. The audit must meet both statutory requirements and Australian audit standards.

2. Term of Audit Appointment

Council is seeking to make an appointment for a period of five (5) years, including the 2020/2021 – 2024/2025 financial years.

3. Scope of the Audit

The auditor is to:-

3.1 carry out such work as is necessary to form an opinion as to whether:

- (a) the accounts are properly kept; and
- (b) the annual financial statements:
 - (i) are prepared in accordance with the financial records; and
 - (ii) represent fairly the results of the operations and cash flows for the financial year and the financial position of the Council at 30 June in accordance with the Australian accounting standards, the Local Government Act 1999 (as amended) and other mandatory professional reporting requirements.

3.2 include in his or her audit report any matters identified during the normal audit procedures such as:-

- (a) any significant adverse trends in the financial position or the financial management practices of the Council;
- (b) any material irregularities in the Council's accounting practices or in the management of the Council's financial affairs identified during the course of the audit;
- (c) any weaknesses in the internal controls in operation, in particular those listed in section 5 of this specification;
- (d) any factors impacting on the adequacy of the depreciation charge for the year. This is after due consideration of an assessment of the depreciation methodology principles adopted by Council and the consistency of the accounting principles applied.

4. Audit Methodology and Approach

4.1 The auditor is required to comply with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

4.2 An audit is to be carried out in accordance with in accordance with the Auditing Standards and Auditing Guidance Statements published (and amended from time to time) by the Auditing and Assurance Standards Board established under the Australian Securities and Investments Commission Act 2001 of the Commonwealth.

4.3 The auditor is to provide the Council with a general outline of his or her methodology. This may include the proposed analysis and review of internal controls and the extent to

which these controls lead to reliance on the Council's administration and financial systems to produce accurate reports.

4.4 The auditor is to provide the Council with a plan for the audit including:

- (a) timing of interim audit visits
- (b) final audit visit (within 60 days of being advised that the accounts and annual financial report are available for audit) and final audit report to be presented (prior to 30 November);
- (c) timing of independent meeting with Council's Audit Committee (to be held in Robe); and,
- (d) the method to be used to communicate with, and provide advice and information to, the Council.

4.5 The auditor is required to produce two opinions in compliance with section 129(3) of the Local Government Act 1999 and written advice on particular matters arising from the audit, in compliance with section 129(4).

4.6. Prior to handing over a final audit management letter (see Section 6 below) the auditor is to discuss the proposed contents of the letter with senior management and thereafter at a meeting of the Council's Audit Committee or the Council itself.

5. Critical Matters to be Audited

Council is of the view that the following matters are important to the proper maintenance and reporting of its financial statements. They are also important to the auditor's responsibility for providing the audit opinions and the written advice required by subsections 129(3) and (4) of the Local Government Act 1999. The auditor should include in his or her proposal the extent to which the matters outlined below will be examined in the course of forming his or her independent audit opinions of the annual financial reports and the internal financial controls of the Council.

5.1 Governance and Control

- (a) Roles and Responsibilities
- (b) Delegated Authorities
- (c) Council/Committee Minutes and Directions
- (d) Strategic/Business/Risk Planning
- (e) Budget Management
- (f) Internal Controls including ICT Security

5.2 Financial Accounting and Reporting

- (a) Income
 - Rates revenue
 - Government grants
 - User pays revenue
 - Profit on sale of non-current assets
 - Other income
- (b) Expenses
 - Salary and wages costs
 - Depreciation
 - Materials and contract expenditure
 - Loss of sale or revaluation of non-current assets
 - Insurances

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- Bad debts
 - Other expenses
- (c) Current Assets
- Cash at bank and short term investments
 - Receivables and prepayments
 - Inventory
- (d) Non-Current Assets
- Property, plant, furniture and equipment
 - Infrastructure and accumulated depreciation thereon
 - Other receivables
- (e) Liabilities (current and non-current)
- Creditors and accruals
 - Loan borrowings
 - Provision for employee entitlements
- (f) Other
- Statement of changes in equity
 - Disclosure of contingent liabilities
 - Disclosure of capital commitments
 - Accounting policies and notes to the financial statements
 - Statement of cash flow
 - Key financial indicators as endorsed by the LGA Financial Sustainability Advisory Committee or by a Local Government Association General Meeting

6. Audit Management letter – reporting on the findings of an interim Audit and a final Audit

Without limiting the scope and application of *ASA260 – “Communication of Audit Matters with Those Charged With Governance”*. Council requires that the auditor shall promptly after the conclusion of both the interim audit or a final audit (in compliance with section 129(4) of the Local Government Act 1999) provide to the Principal Member of the Council, the Council’s Audit Committee and the Chief Executive Officer a management letter outlining the audit findings in relation to the following matters where such matters are material:

6.1 Any significant adverse trends in the financial performance, financial position or financial management practices of the Council and any material irregularities in the Council’s accounting practices or in the management of the Council’s financial affairs identified during the course of the audit. Where management has taken steps to correct or improve the financial performance, financial position, financial management practices, accounting practices or management of the Council’s financial affairs, the auditor must comment on the efficacy of the correction or improvement.

6.2 The appropriateness of the valuation and depreciation methodologies being used in respect of infrastructure assets. Depreciation is a significant component of a Council’s operating expenses and any errors in the way in which depreciation is calculated can have a material impact on the calculation of a Council’s operating surplus or deficit. The auditor also needs to ensure that useful lives and residual values of infrastructure are realistic.

6.3 The extent to which the internal control environment has been assessed as set out in the audit plan and any material weaknesses in the control environment, based on the application of auditing standard ASA 315 (Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment) and other relevant auditing standards. Where weaknesses have been identified and management has proposed or adopted remedial action to rectify the weaknesses, the auditor must comment on the efficacy of the proposed or adopted course of action. Where weaknesses have not been addressed the auditor must make recommendations for addressing the weaknesses.

6.4. Whether the Council, through its Audit Committee, is regularly monitoring and assessing the adequacy and effectiveness of its risk management framework and activities.

6.5. Where the Council or management have requested that a specific activity, function or operation of the Council be reviewed during an audit, the auditor must report on the scope of the review, its findings and any recommendations in relation to the activity, function or operation of the Council.

6.6. Where an Auditing Standard requires that the auditor must give consideration to the reporting of specific matters to those charged with governance, the auditor must comply with the Auditing Standard and report as necessary.

6.7. The auditor must report on the outcome of any remedial action taken by the Council as a result of previous reports. Specific attention must be drawn to situations where the remedial action is not adequate, including the failure to implement remedial action.

6.8. Where it becomes apparent to the auditor that the Council has failed to comply with relevant legislation, the auditor must report on significant failures and any remedial action proposed or adopted by management to rectify non-compliance.

6.9. Where, during the course of an audit, it becomes apparent that management has failed to comply with Council policies, the auditor must report on significant non-compliance and any action proposed or adopted by management to rectify non-compliance with the Council's policies.

6.10 The requirements set out above do not limit the scope of the auditor's report and the auditor must report on any other matter that in the auditor's judgment may have an impact on good governance and the sound management of the Council's affairs.

7. Hours, Fees and Expenditure

The auditor is to provide the following detail:

- (a) an estimate of the hours to be spent on the audit;
- (b) fees for completing the audit (including any additional costs e.g. travel) for each account in accordance with this specification (including meeting with council's audit committee) taking into consideration item (f) and (g) below;
- (c) the nominated auditor and registered company audit number;
- (d) the experience of the nominated auditor in completing Local Government audits;

8. Terms and Conditions

The following conditions should be noted by auditors:

- (a) The auditor shall not sub-contract to a third party without Council approval.
- (b) The auditor shall not, and has no right to, assign the audit contract to third parties.

(c) The auditor shall not be engaged by the Council to undertake any financial and accounting work that results in financial information that will be the subject of the annual audit.

(d) The auditors shall confirm that he or she has, and will maintain during the duration of the audit term, professional indemnity insurance covering the legal liability arising out of any neglect, default, error, or omission of at least \$5 million in aggregate or \$2 million on an “each and every claim” basis with a two year run-off, plus public liability insurance to a minimum of \$10m.

9. Termination of Appointment

The appointment as auditor is terminated if;

- (a) the auditor (being a natural person) dies;
- (b) the auditor ceases to be a registered company auditor;
- (c) the auditor is a disqualified person under Section 128(5) of the Local Government Act 1999;
- (d) the auditor otherwise ceases to be eligible for appointment as auditor;
- (e) the auditor accepts remunerated office or employment from the Council;
- (f) the auditor resigns by notice in writing to Council;
- (g) Council serves notice in writing to the auditor terminating the appointment for reasonable cause;
- (h) the term of the appointment expires.

10. Auditor Independence

Pursuant to regulation 22(5) of the Local Government (Financial Management) Regulations 2011, the auditor is required, annually, to provide a declaration that he/she is independent of Council and nothing has transpired that would compromise his or her independence during the conduct of the audit.

7. SECTION E – TENDER RESPONSE SCHEDULES

Schedule 1 Tender Form - Formal Offer

I/We _____ (Tenderer) on having read, understood and fully informed myself/ourselves/itself of the contents, requirements and obligations of the Request for Tender, do hereby tender to provide and complete the Services described in the Specifications in accordance with the Agreement for the amounts set out in the Tender Return Schedules attached.

The Tenderer:

1. is subject to the terms and conditions set out in the Conditions of Tendering;
2. irrevocably offers to perform the Services on the terms of the Agreement and the Specifications which form part of the Tender Documents subject only to the variations set out in Schedule ;
3. confirms that this Tender has been prepared without any consultation, communication, agreement or other arrangement with any competitor regarding:
 - 3.1 prices or methods, factors or formulae used to calculate prices;
 - 3.2 the intention or decision to submit a Tender, or the terms of the Tender;
 - 3.3 the submission of a Non Conforming Tender; and
 - 3.4 the quality, quantity, specifications or particulars of the Services; and
4. holds this offer open and capable of acceptance by the Council for a period of 90 days from the closing date.

The undersigned undertakes that if selected as the successful Tenderer, I/we/it will execute and be bound by the Agreement in accordance with the Conditions of Tendering.

If the Tenderer is a company, it must execute this Tender as follows:

Executed by
pursuant to section 127 of the
Corporations Act 2001

.....
Signature of Director

.....
Signature of Director/Company Secretary
(Please delete as applicable)

.....
Name of Director (print)

.....
Name of Director/Company Secretary (print)

Or

.....
Signature of Sole Director and Sole Company Secretary

.....
Name of Sole Director and Sole Company Secretary (print)

Or

Signed for
by an authorised representative in the
presence of:

.....
Signature of witness

.....
Signature of authorised representative

.....
Name of witness (print)

.....
Name of authorised representative (print)

.....
Position of authorised representative (print)

If the Tenderer is an individual, the document must be executed as follows:

Signed by
in the presence of:

.....
Signature of witness

.....
Tenderer

.....
Name of witness (print)

If the Tenderer is a partnership, the Tender must be executed as follows:

Partner 1:

Signed sealed and delivered by in the presence of:

.....
Signature of witness

.....
Signature of partner

.....
Name of witness (print)

.....
Address of witness (print)

Partner 2:

Signed sealed and delivered by in the presence of:

.....
Signature of witness

.....
Signature of partner

.....
Name of witness (print)

.....
Address of witness (print)

Schedule 2 Tenderer's Details

<p>1. Name of Tenderer</p> <p>State in full the name(s) of the person(s) or the registered name(s) of the company(s) and trading names.</p> <p>ABN number</p>	
<p>2. Contact person</p> <p>Nominate a contact person for this tender to deal with any questions or queries that may arise.</p>	
<p>3. Registered address</p>	
<p>4. Postal address</p>	
<p>5. Telephone</p>	
<p>6. Fax</p>	
<p>7. Email</p>	
<p>8. Tender conditions</p> <p>Tenderer to sign that it has read and understood this RFT and the Conditions of Tender.</p>	
<p>9. Amendments to Tender Documents</p> <p>Tenderer to indicate the amendments it requests.</p>	

Schedule 3 Licences and Accreditation

List details of any licences or accreditations required or relevant to this Tender.

Schedule 4 Insurance

Provide details of insurance currently held by you and any proposed subcontractor that would be extended to provide cover for work under the Agreement.

Insurance type	Policy no	Extent of cover	Expiry date	Name of insurer
Public Liability (Minimum of \$10,000,000 required). Professional Indemnity Insurance covering the legal liability arising out of any neglect, default, error or omission of at least \$5,000,000 in aggregate or \$2,000,000 on an "each and every claim" basis with a two year run-off.				
Work Cover Certificate				

Schedule 5 Work Health & Safety & Risk Management

1. Tenderer WHS Management System Questionnaire

1.1	WHS policy and management	Yes	No
(a)	Does the Tenderer have a written health and safety policy? If yes provide a copy of policy Comments:.....	<input type="checkbox"/>	<input type="checkbox"/>
(b)	Does the Tenderer have an OHS Management System manual or plan? If yes provide a copy of contents page(s) Comments:.....	<input type="checkbox"/>	<input type="checkbox"/>
1.2 Safe work practices and procedures			
(a)	Has the Tenderer prepared safe operating procedures or specific safety instructions relevant to its operations? If yes provide a summary listing of procedures or instructions Comments:.....	<input type="checkbox"/>	<input type="checkbox"/>
(b)	Does the Tenderer have any permit to work systems? If yes provide a summary listing or permits:	<input type="checkbox"/>	<input type="checkbox"/>
(c)	Is there a documented incident investigation procedure? If yes provide a copy of a standard incident report form	<input type="checkbox"/>	<input type="checkbox"/>
(d)	Are there procedures for maintaining, inspecting and assessing the hazards of plant operated/owned by the company?	<input type="checkbox"/>	<input type="checkbox"/>

If yes provide details:

.....
.....

- (e) Are there procedures for storing and handling hazardous substances?

If yes provide details:

.....
.....

- (f) Are there procedures for identifying, assessing and controlling risks associated with manual handling?

If yes provide details:

.....
.....

1.3 WHS training

- (a) Is a record maintained of all training and induction programs undertaken for employees in your company?

1.4 Health and safety workplace inspection

- (a) Are regular health and safety inspections at worksites undertaken?

If yes provide details:

.....
.....

- (b) Is there a procedure by which employees can report hazards at workplaces?

If yes provide details:

.....
.....

1.5 **OHS performance monitoring**

- (c) Has the company ever been convicted of an occupational health and safety offence?

If yes provide details:

.....
.....

Schedule 6 Conflict of Interest

Provide details of any interest, relationship or clients which may or do give rise to a conflict of interest and the issue about which that conflict or potential conflict does or may arise.

Schedule 7 Referees

Details of at least one reference for similar work and information on the approximate date when work was completed and the approximate value of work undertaken.

Reuse this page if more than one reference is provided.

Client Name:

Address:

Contact Name:

Telephone:

Date of Work:

Value of Work:

Client Name:

Address:

Contact Name:

Telephone:

Date of Work:

Value of Work:

Schedule 8 Statement of Conformity

If the Tender does not comply with all the requirements of the Tender Documents, the Tenderer must list below all areas of non-conformity, partial conformity or alternative offer and the reasons therefore.

The Tender must be read to disregard and render void any area of the Tender which is non-conforming, partially conforming or an alternative offer except to the extent detailed in this Schedule.

If any non-compliance is determined to be unacceptable, the Tender may not be further considered.

NC = Non-conforming

PC = Partial conforming

AO = Alternate offer

Area of non-conformity and reason	NC/PC/AO

Schedule 9 Organisation Structure, Facilities and Resources

1. Organisation structure

Number of staff proposed to be used and their relevant qualifications and relevant experience

2. Other details (e.g. specific plant & equipment, vehicles)

3. Proposed subcontractors

Provide details in the Table below the proposed major subcontractors or other representatives to be employed or engaged by the Tenderer. The Tenderer must define the scope and extent of Services to be provided by subcontractors.

Subcontractor's name and address	Services to be provided	Item(s)

Schedule 10 Experience

1. Past performance

For how many years has the Tenderer engaged in the type of work required by the Agreement?

Has the Tenderer had an appointment terminated on a project in the last five years? If yes please provide brief details.

Has the Tenderer terminated a project in the last five years? If yes please provide brief details.

Has the Tenderer refused to continue providing services under an Agreement in the last five years unless the terms or payments were changed from those which were originally agreed? If yes please provide brief details.

2. Current Agreements

Provide details of current Agreements in a local government environment including the range of services.

Schedule 11 Pricing

All prices must be listed exclusive of GST

Provide a breakdown of the costs for the Services and/or each type of Service (if applicable) and/or breakdown of fixed and variable costs (if applicable).

As Council can accept any tender in full or part, please ensure that pricing is applicable to all scenarios.

Description of Services	Audit Services
Price (exclusive of GST)	2020/21 \$ 2021/22 \$ 2022/23 \$ 2023/24 \$ 2024/25 \$
Please provide the estimated number of hours for each year.	
Proposed Start Date: 2020/21 Financial Year Audit	
Proposed Completion Date: 2020/21 Financial Year Audit	