



RESTRICTED TENDER REQUEST FOR PROPOSALS

RFP – PROVISION OF AUDIT SERVICES FOR THE YEAR 2026 AND 2027

Document Release Date : 18th March, 2026

Last Date for Receipt of bids : 1st April, 2026

Time : 1100 Hours

Submission Method : EMAIL: tenders@eplus.co.ke

Tender Number : EMS-001936

Tender Opening Venue and Time : E-PLUS LOGISTICS
BOARDROOM

TIME : 1200HRS



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1.0. Introduction

The Kenya Red Cross Society owns four key commercial entities: **The Boma Hotels, Emergency Plus Medical Services (E-Plus), Boma International Hospitality College (BIHC), and Switch Media.** These enterprises operate across the hospitality, emergency medical services, training, and media sectors, generating revenue that supports the organization's humanitarian activities while promoting financial sustainability.

2.0. Aims and Objectives

The commercial entities are seeking the services of a qualified and reputable audit firm to provide external audit services. The resulting audit reports will be presented at the Annual General Meetings.

The initial engagement will cover the audit of the 2026 financial year (1 January 2026 to 31 December 2026). Subject to satisfactory performance and continued need, the contract may be renewed for an additional two-year period.

3.0. Scope of the Assignment

3.1. Description of Entities and Records to be Audited

The audit firm will be responsible for auditing the commercial entities and issuing a complete set of financial statements.

The appointed auditor will also be expected to attend each Annual General Meeting at which the current audit report is presented.

3.2. Audit Objectives

The financial year of the units begins January 1 and closes December 31. The audit will consist of expressing an audit opinion on the Financial Reporting Statements of the units.

The audits shall be conducted in accordance with internationally recognized audit principles (ISA's). At least the following should be included in the audit scope:

- a) Express an opinion whether the financial statements of the commercial units give a true and fair view of the state of the commercial unit's financial affairs in accordance with internationally recognized audit principles.



- b) Perform review of the accounting records and ascertain whether the laid down financial procedures are complied with (i.e. the Finance Manuals, Procurement manuals and other official Accounting Procedures).
- c) Review and evaluate the company's internal control systems and report any significant weaknesses together with recommendations for improvement.
- d) Assessment of implementation of recommendations raised in the last internal control review report where applicable.
- e) Perform any special audits as required by the companies on a request basis. The audit instructions related to this type of work will be provided.
- f) Review the budget vs. actual expenditure and ensure budgetary controls.
- g) Upon invite, the audit firm may be expected to attend the AGM and audit committee meetings.

3.3. Reporting

Final audited financial statements are expected by March 7th. The following deliverables expected are;

- a) Complete set of audited financial statements
- b) Complete set of audited consolidated/Compiled financial statements for the commercial companies (if need be) with an opinion
- c) Management letter highlighting areas of weaknesses.

3.4. Requirements

The audit will be carried out in accordance to International Standards on Auditing. The auditor will therefore:

- a) Have a full understanding of the entities, goals and objectives.
- b) Obtain sufficient audit evidence to substantiate in all material respects the accuracy of the information contained in the Financial Statements.
- c) Obtain an understanding of internal controls and perform tests of internal control over the companies.
- d) Perform procedures to determine whether the companies have complied with laws, regulations and the provisions of contracts agreement that could have direct and material effect on the companies.
- e) Issue Auditor's Reports

4.0. Deliverables

Audit deliverables expected



1. Financial audit report – E-PLUS, BIHC, Switch Media & Boma Hotels)
2. Management letter highlighting weaknesses

5.0. Format of RFP Response and Other Information for Bidders

- 5.1.1. The overall summary information regarding the audit services is given in section 2 –Aims and Objectives. The bidder shall include in their offer any additional services or items considered necessary for the successful completion of the project
- 5.1.2. **Technical and Financial Proposals** from bidders should be submitted in in one folder and sent/submitted via email tenders@eplus.co.ke with the indicated subject. Indicate the firm/company's bidding.

Bidders are advised to submit only Mandatory, Technical and Financial Proposals on one folder.

- 5.1.3. Bidders whose qualify or pass the first two evaluation criteria, **(Mandatory and Technical Evaluation)** will proceed to the next level of financial evaluation.

Tender number: EMS-001936

RFP-PROVISION OF AUDIT SERVICES FOR THE YEAR 2026 AND 2027

DO NOT OPEN BEFORE 1st April, 2026 2024 at 1200 Hours

Bidders shall provide one separate folder labelled ***“Technical Proposal and Financial Proposal”***, and sent as to email with the indicated subject. Indicate the organization bidding. The same tender documents will be emailed to tenders@eplus.co.ke.

5.1.4. The Technical Proposal should contain the following:

1. **Introduction:** description of the firm, firm's qualifications, profile, expertise, number of partners, number of staff and statutory compliance. **Mandatory documents** must accompany the proposal and tenders without mandatory documents will not be evaluated. The mandatory documents are;



- a. ICPAK firm registration certificate
 - b. ICPAK Practising certificate for partners
 - c. KRA current tax compliance certificate
 - d. Certificate of Incorporation
 - e. CR12
 - f. PIN Certificate
2. **Back ground:** Understanding of the engagement requirements, objectives and scope of work.
 3. **Proposed methodology** - Indicate approach to the audit assignment, proposed audit procedures.
 4. **Firms experience** in undertaking assignments of similar nature and experience for other clients (Table with: Name of organization, name of assignment, duration of assignment (Dates), nature of assignment and reference person contacts).
 5. **References-** (Attach at least 3 relevant reference letters).
 6. **Proposed team composition-** Indicate the engagement team members that will be responsible for undertaking the assignment, qualifications and experience in undertaking similar assignments. See table 1 below with the format.
 7. **Work plan** (Gantt chart of activity and week of implementation)

Name of team member	Highest educational qualification	Number of days to be involved	Years of experience related to the task	Roles in this assignment



Table 1: engagement team members

5.1.5. The Financial proposal shall clearly indicate the total cost of carrying out the audit engagement and should be presented in the financial template as shown below.

The bidder shall only quote as shown per table below.

Item	Total cost (Kshs.)
Professional Audit fee – E-Plus Kenya	XX
Professional Audit fee – Consolidation of E-Plus Kenya, and E-Plus Tanzania	XX
Professional Audit fee – BIHC	XX
Professional Audit fee – SWITCH MEDIA	XX
Professional Audit fee – BOMA HOTELS	XX
Other costs – to be itemized e.g. administrative costs, logistical costs, etc. (disbursements)	XX
Tax Services	XX
TOTAL COST	XXX

Table 2: Financial proposal format

5.1.6. A two-stage procedure will be adopted by the Holding Company for evaluating the proposals as shown below;

STAGE 1 –TECHNICAL EVALUATION – SCORE 55

- Firm’s general experience in the field of assignment
- Understanding of the aims and objectives
- Proposed Methodology
- Proposed work plan



- The qualifications and relevant experience of the personnel for technical requirements.

Tender Evaluation Criteria

Evaluation shall be carried out in three stages: preliminary examination of documents confirming conformance with mandatory requirements, technical evaluation of tender and financial evaluation. Only firms meeting mandatory requirements shall qualify for the next stage of technical evaluation.

1. Preliminary Examination - Mandatory
2. Technical Proposal 55 marks – 100% (Pass mark 75%)
3. Financial Proposal 45 marks – Lowest Evaluated Bidder

a. Technical Proposal Evaluation Criteria

Proposals shall NOT be evaluated and scored where mandatory documents mentioned above in section 6.1.3 (1) are not submitted.

The technical proposal shall be evaluated on the basis of its responsiveness to the TOR. Specifically, the following criteria shall apply:

Assessment Criteria	Maximum Points Possible	Bidders score	Remarks
(1) Introduction: <ul style="list-style-type: none"> • Description of the Firm and the Firm's Qualifications • Size of firm & capability - Number of partners, staff, resources 	5		
(2) Background: Understanding of the audit engagement, context and requirements for services	10		
(3) Proposed Methodology: The proposed methodology MUST provide an indication of its effectiveness and added value in the proposed assignment.	15		



<p>(4) Firms Experience in undertaking assignments of similar nature and experience for other clients</p> <ul style="list-style-type: none"> • Provide a summary and supporting information on overall years of experience • 3 relevant References letters 	10		
<p>(5) Proposed Team Composition:</p> <ul style="list-style-type: none"> • Tabulate the team composition to include the general qualifications, suitability for the specific task to be assigned and overall years of relevant experience to the proposed assignment. • The proposed team composition should balance effectively with the necessary skills and competencies required to undertake the proposed assignment. Provide detailed CV's • Lead Auditor Qualifications – should be as per the TOR 	10		
<p>(6) Work Plan: A Detailed logical, efficient and weekly work plan for the assignment MUST be provided.</p>	5		
TOTAL SCORE	55		

Table 3: assessment criteria technical proposal

STAGE 2. FINANCIAL PROPOSAL - SCORE 45

All bidders who score less than 75% on the technical score will not be considered for financial bid analysis. Financial bids for all firms who will have scored a total of 75% and above on their technical bids will be scrutinized and adjusted to allow for fair comparison between all the tenderers.

Technical proposal	55
Financial proposal	45
Total	100



- 5.1.7. Bidders are requested to hold their proposals valid for ninety (90) days from the closing date for the submission. Boma Panafrican Limited will make its best efforts to arrive at a decision within this period.
- 5.1.8. All costs pertaining to the preparation of a proposal and negotiations of a contract shall be borne by the firms submitting proposals.
- 5.1.9. The bid documents, shall be addressed to

**The Chair Tender Committee
Emergency Plus Medical Services
P.O. Box 40712-00100 GPO
Nairobi.**

Kindly indicate the title of the project on the folder.

Please read carefully the method of tender submission and comply accordingly.

- 5.1.10. Boma Panafrican Limited reserves the right to accept or to reject any bid, and to annul the bidding process and reject all bids at any time prior to the award of the contract, without thereby incurring any liability to any Bidder or any obligation to inform the Bidder of the grounds for its action.

5.1.11. Cost of bidding

The Bidder shall bear all costs associated with the preparation and submission of its bid, and the Organization will in no case be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

5.1.12. Clarification of Bidding Document

All correspondence related to the contract shall be made in English. Any clarification sought by the bidder in respect of the project shall be addressed at least **three (3) working days** before the deadline for submission of bids, in writing to the Administration Coordinator.

The queries and replies thereto shall then be circulated to all other prospective bidders (without divulging the name of the bidder raising the queries) in the form of an addendum, which shall be acknowledged in writing by the prospective bidders.



Enquiries for clarifications should be sent by e-mail to tenders@eplus.co.ke

5.1.13. Amendment of Bidding Document

At any time prior to the deadline for submission of bids, Boma Panafrican Limited, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, may modify the bidding documents by amendment.

All prospective Bidders that have received the bidding documents will be notified of the amendment in writing, and it will be binding on them. It is therefore important that bidders give the correct details in the format given on page 1 at the time of collecting/receiving the bid document.

To allow prospective Bidders reasonable time to take any amendments into account in preparing their bids, Boma Panafrican Limited may at its sole discretion extend the deadline for the submission of bids based on the nature of the amendments.

5.1.14. Deadline for Submission of Bids

Bids if sent by post should be addressed to the address below on or before 1st April, **2026 at 11:00 hours.**

**The Chair Tender Committee
Emergency Plus Medical Services
P.O. Box 40712-00100 GPO
Nairobi.**

Bids sent by mail should reach by the same deadline. Bids received after the above-specified date and time shall not be considered.

Any bid received by Boma Panafrican Limited after this deadline will be rejected.

*Bidders should provide a **technical and financial Proposal** in one folder **clearly marked "Tender No. EMS-001936 Provision of Audit Services for the year 2026 and 2027.***

The Proposal should be addressed as indicated above to reach the under signed by 1st April, 2026 at 11.00 a.m. for the tender to be opened at 12.00 noon:

5.1.15. Tender Opening

Proposals will be opened on 1st April, 2026 at 12:00 noon



We will share the zoom login details to all firms who express their intent to participate in this tender.

5.1.16. Cost Structure and non-escalation

The bidder shall, in their offer (Financial Proposal), detail the proposed costs as per the template provided above.

No price escalation under this contract shall be allowed. Boma Panafrican Limited shall not compensate any bidder for costs incurred in the preparation and submission of this RFP, and in any subsequent pre-contract process.

5.1.17. Taxes and Incidental Costs

The prices and rates in the financial offer will be deemed to be inclusive of all taxes and any other incidental costs unless otherwise clearly stated as exclusive.

5.1.18. Responsiveness of Proposals

The responsiveness of the proposals to the requirements of this RFP will be determined. A responsive proposal is deemed to contain all documents or information specifically called for in this RFP document. A bid determined not responsive will be rejected by the company and may not subsequently be made responsive by the Bidder by correction of the non-conforming item(s).

5.1.19. Currency for Pricing of Tender

All bids in response to this RFP should be expressed in Kenya Shillings. Expressions in other currencies shall not be permitted.

5.1.20. Correction of Errors.

Bids determined to be substantially responsive will be checked by Boma Panafrican Limited for any arithmetical errors. Errors will be corrected by Boma Panafrican Limited as below:

- a. where there is a discrepancy between the amounts in figures and in words, the amount in words will govern, and
- b. where there is a discrepancy between the unit rate and the line total resulting from multiplying the unit rate by the quantity, the unit rate as quoted will govern.

The price amount stated in the Bid will be adjusted by Boma Panafrican Limited in accordance with the above procedure for the correction of errors.

5.1.21. Evaluation and Comparison of Bids



Technical proposals will be evaluated prior to the evaluation of the financial bids. Financial bids of firms whose technical proposals are found to be non-qualifying in whatever respect remain unopened.

5.1.22. Confidentiality

The Bidder shall treat the existence and contents of this RFP, and all information made available in relation to this RFP, as confidential and shall only use the same for the purpose for which it was provided.

The Bidder shall not publish or disclose the same or any particulars thereof to any third party without the written permission of Boma Panafrican Limited, unless it is to Bidder's Contractors for assistance in preparation of this Tender. In any case, the same confidentiality must be entered into between Bidder and his Contractors.

5.1.21. Corrupt or Fraudulent Practices

- Boma Panafrican Limited requires that tenderers observe the highest standard of ethics during the procurement process and execution of contracts. A tenderer shall sign a declaration that he has not and will not be involved in corrupt or fraudulent practices.
- Boma Panafrican Limited will reject a proposal for award if it determines that the tenderer recommended for award has engaged in corrupt or fraudulent practices in competing for the contract in question
- Further a tenderer who is found to have indulged in corrupt or fraudulent practices risks being debarred from participating
- Please report any malpractices to info@eplus.co.ke



Appendix to Instruction to Tenderers

1. Bidders are required to serialize/paginate their tender document before submitting.
2. Tenders are to be completed in accordance with the requirements of the Bid Documents and must be submitted via email to tenders@eplus.co.ke by **Wednesday, 1st April, 2026**.
3. Bidders should provide one folder for **technical Proposal** and one folder for **financial proposal** properly completed and labeled as per laid down guidelines in the Bid Document. Completed tenders and supporting documents should be sent with the subject as stated below:
4. Bidders who qualify the mandatory and technical evaluation will proceed to the next stage of financial evaluation. Completed tenders and supporting documents should be sent with the subject as stated below:

TENDER NO. EMS-001936 - PROVISION OF AUDIT SERVICES FOR THE YEAR 2026 AND 2027

This should be submitted in soft copy via email to tenders@eplus.co.ke by **Wednesday 1st April, 2026 by 11:00am**. Late bids shall be rejected.

5. Tenders (**Technical and Financial Proposals**) will be opened at 12.00PM on the same day (1st April, 2026) in the presence of the bidder's representatives who choose to attend via zoom (online).
6. Tenders will be opened immediately thereafter in the presence of the Candidates or their representatives who choose to attend our online tender opening meeting on the same day. Interested bidders to confirm participation on mail and thereafter we will share the Zoom link for the meeting.

We will share the zoom login details to all firms who express their intent to participate in this tender.