KENYA METHODIST UNIVERSITY

P O Box 267-60200, MERU, Fax: 064-30937
Tel: 254-20-2118423-7 E-mail: info@KeMU.ac.ke

TENDER DOCUMENT

FOR

PROVISION EXPRESSION OF INTEREST

FOR EXTERNAL AUDIT SERVICES.

TENDER No: KeMU/EOI/011/2026

CLOSING DATE: THURSDAY 10th SEPTEMBER, 2026 AT 11:00AM

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SECTION I - INVITATION FOR TENDERS

1.1. Kenya Methodist University (KeMU) invites sealed tenders from eligible bidders for **Expression of Interest for External Audit Services**

1.2. Interested eligible bidders may obtain further information from and inspect the tender documents at **Procurement Office,** Kenya Methodist University (KeMU)**, Main Campus** located along **Meru- Maua highway** during official working hours between **8.00am and 5.00pm** Monday to Friday.

1.3. Prices quoted should be net inclusive of all taxes, and delivery costs, must be in Kenya Shillings and shall remain valid for **(120) days** from the closing date of the tender.

1.4. Completed tender documents **(Original and Copy)** are to be enclosed in plain sealed envelopes, marked with the **tender number** and **name** and be deposited in the Tender Box located at the Procurement Office in the Administration Block 1st Floor and be addressed to:

The Vice Chancellor,
Kenya Methodist University (KeMU),
P.O.Box 267-60200,
Meru.

So as to be received on or before **Thursday, 10th September, 2026 at 11.00 am.**

1.5. Tenders will be opened immediately thereafter in the presence of the bidders' representatives who choose to attend at the University Small Board room in the Administration Block

1.6. Late Tender Documents shall be rejected and returned unopened

SECTION II - INSTRUCTIONS TO TENDERERS

UNIVERSITY BACKGROUND

Kenya Methodist University (KeMU) is a chartered ecumenical Christian University with its main Campus in Meru and other Campuses in Nairobi and Mombasa. The University has KeMU TVET Institute as its subsidiary offering technical training.

SCOPE OF WORK

Successful firms will be expected to conduct statutory annual audit of the University financial statements and related accounts including those of its affiliates on a contractual engagement of a period of not more than three years. The audit reviews shall be performed in line within the confines of the laws, policies and regulations relevant to the University.

As such, KeMU invites eligible audit firms to formally submit their tenders in writing. Firms interested should meet the following basic criteria:

1. Be a registered audit firm with ICPAK with current and valid practicing certificate as eligible to provide statutory audit and advisory services.
2. Partners of the firm should be holders of ICPAK valid membership certificates.
3. Demonstrate experience or ability to audit institution of higher learning.
4. Provide an exposition of their technical and advisory expertise in matters governance, risk management and internal controls.
5. Provide value addition services besides contracted services.
6. Firm should have been in operation for not less than five years.
7. Auditors in charge the MUST demonstrate detailed understanding of IFRS and ISAs
8. Firm should demonstrate a system of quality control to support internal reviews.
9. Firm should demonstrate its capability to review the adequacy of controls on information technology and cyber security risks.
10. Provide reference of recent experience in performing external audit services which should be a sample of past or current clients including their details such as contacts, names, nature of industry, nature of value of services, period of appointment, contact and email address.
11. Provide copies of certified audited financial statements for the last three (3) years 2023,2024 & 2025
12. Firm should be available for end year accounting procedures such as witnessing and certifying annual stock take and cash count activities.

Firms meeting the above criteria should demonstrate:

a) Understanding of the Terms of Reference.
b) Methodology, work plan and timelines for undertaking and completing the annual audit assignments and deliverables.
c) Attach the CVs of the key staff to be involved in the audit assignment

SECTION 111 – EVALUATION CRITERIA

STAGE :1 Preliminary Evaluation

These are mandatory requirements and bidders are expected to attach all the documents in order to proceed to the next stage of evaluation. This stage shall be evaluated on a **YES/NO** basis.

S/No.	Particulars	YES/No.
1.	Valid business registration/incorporation documents/ or change of name	
2.	Valid and up to date Tax Compliance Certificate (TCC) from KRA (Will be verified online through KRA's TCC Checker)	
3.	A copy of Current Trading License/Business Permit	
4.	Business Questionnaire Form (duly filled, signed and stamped)	
5.	Certificate of Independent Tender Determination	
6.	Declaration and Commitment to the Code of Ethics	
7.	A signed declaration form confirming that the firm/or its partners and key staff do not have any conflict of interest and independence which may exist with respect to the University.	
8.	Must provide copy of Form CR12 from the Registrar of Companies of the last 6 months.	
9.	Proof of Registration with ICPAK	
10.	Signed & Stamped Anti-fraudulent practice Declaration	
11.	Signed & Stamped Non - Debarment Declaration Form	
12.	Partners Practicing Certificates	

13.	Must provide certified audited accounts for the last three years (2023, 2024 & 2025) certified by an advocate/commissioner for oaths	
14.	Must return two (2) tender documents (one original and one copy)	
15.	Serialized Bid Documents Chronologically Paginated in the sequential format of 1, 2, 3,4, 5 …… including attachments.	
16.	Firms must write a letter to the Vice Chancellor acknowledging they will be available for end year accounting procedures such as witnessing and certifying annual stock take and cash count activities.	

STAGE :11 Technical Evaluation

SCORING TECHNICAL EVALUATION (PASSMARK 70 POINTS)

Item	Parameter	Maximum Points
1	Firm Experience	36
2	Key Staff Competence	14
3	Past Experience and References	8
4	Methodology and Approach	14
5	Compliance and Ethical Standards	8
6	Financial Capacity (Ratio Analysis)	20
	Total	100

DETAILED SCORING MATRIX FOR TECHNICAL EVALUATION (PASSMARK 70%)

No.	Technical Evaluation Criteria	Description	Allocated Points	Maximum Points	Points Scored
1.	Firm Experience				
	Years in operation not less than 10 years		8	**8**	
2.	Demonstrate experience or ability to audit institution of higher learning	Technical college/University Audit	2	**4**	
		Preference to Private University	2		
3.	Demonstrated understanding and experience in evaluating governance, risk management and internal control frameworks, supported by at least two similar assignments undertaken within the last five years."	Governance review experience	3	**10**	
		Risk Management review experience	3		
		Internal control review experience	3		
		Quality of proposed approach/methodology	1		
4.	Provide value addition services besides contracted services	Commitment to provide training/workshops for Council, Audit Committee, Management, or Finance staff on IFRS, governance, risk management, internal controls, fraud, or emerging issues	2		
		Provision of advisory insights, benchmarking reports, emerging risk	2		

		updates, or governance improvement recommendations			
		Provision of ICT control observations, cybersecurity awareness, or data analytics insights at no additional cost	2	8	
		Regular updates on changes in IFRS, ISA, tax laws, regulatory requirements, and emerging risks affecting universities	2		
5.	Demonstrate its capability to review the adequacy of controls on information technology and cyber security risks	Clear approach to testing ERP systems, data analytics and system-based audit procedures	2		
		Experience reviewing cyber risks, vulnerabilities, incident response, and data protection controls	2		
		Presence of certified specialists e.g. CISA in the audit team	2	6	
6.	Key Personnel Competence	Partners of the audit firm should have good standing with ICPAK	8		
		Adequacy and availability of staff team	2		
		Experience in similar assignments	4	14	
7.	Provide reference of recent experience in performing external audit services which should be a sample of past or current clients including their details such as contacts, names, nature of industry, nature of value of services, period of appointment, contact and email address	Nature of Industry	2		
		Nature of value services	2		
		Period of appointment (minimum 3 years)	2		
		List of past or current experience	2	8	
8.	Understanding of the Terms of Reference.	Understanding of the assignment objectives and expected outcomes	3		
		Understanding of the scope of work and key deliverables	3	6	
9.	Methodology, work plan and timelines	Risk-based audit methodology	3		
		Detailed work plan	3		
		Timelines	2	8	
10.	Compliance and Ethical Standards	Independence and Conflict of Interest Declaration	2		
		Understanding and Application of IFRS and ISA	3		
		Quality Control System (International Standard on Quality Management 1 (ISQM 1), internal reviews, supervision)	3	8	
11.	Financial Capacity (Ratio Analysis)	Liquidity Ratio	5		
		Gearing Ratio	5		
		Independency Ratio	5	20	
		Profitability Ratio	5		

12.	**TOTAL**			**100**	

STAGE 3: Financial Evaluation

For those Bidders who pass the technical evaluation stage, a financial comparison of the Bidders shall be undertaken for purposes of identifying the Bidder with the lowest evaluated price for consideration.

Award of Contract

Kenya Methodist University will award the contract to the successful tenderer whose tender has been determined to be substantially responsive and has been determined to be the tenderer with the lowest evaluated price, provided further that the tenderer is determined to be qualified to perform the contract satisfactorily.

SECTION 1V-STANDARD FORMS

Notes on the Standard Forms

1. **Form of Tender-**The form with the tender documents of Tender must be completed by the tenderer and submitted. It must also be duly signed by duly authorized representatives of the tenderer.
2. **Price Schedule Form-**The price schedule form must similarly be completed and submitted with the tender
3. **Confidential Business Questionnaire Form-**This form must be completed by the tenderer and submitted with the tender documents.
4. **Anti-Fradulent Practice Declaration -**This form must be completed by the tenderer and submitted with the tender documents.
5. **Non-Debarment Declaration Form-** This form must be completed by the tenderer and submitted with the tender documents.
6. **Certificate of Independent Tender Determination-** This form must be completed by the tenderer and submitted with the tender documents.
7. **Declaration and commitment to code of Ethics-** This form must be completed by the tenderer and submitted with the tender documents.

FORM OF TENDER

TO: The Vice Chancellor,

Kenya Methodist University
P.O Box 267-60200

MERU

Date

TenderNo: **KeMU/EOI /011/2026**

Gentlemen and/or Ladies

1. Having examined the tender documents including Addenda No. (Insert number). The receipt of which is hereby duly acknowledged, we the undersigned, offer to provide External Audit services in conformity with the tender documents at a total annual sum of Kshs………………………………………………………………………………………… ………………………………………..

   (Total tender amount in words and figures, Quotation to include all charges and taxes and be in Kenya shillings)

   Or such other sum as may be ascertained with the schedule of prices attached herewith and made part of this Tender.

2. We undertake, if our Tender is accepted, to provide External Audit Services in accordance with the delivery schedule specified in the schedule of requirements.

3. We agree to abide by this Tender for a period of 180 days from the date fixed for tender opening as per the instructions to bidders, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.
4. Until a formal Contract is prepared and executed, this tender, together with your written acceptance thereof and your notification of award, shall constitute a binding Contract between us.
5. We understand that you are not bound to accept the lowest or any tender you may receive.

Dated this………………… day of…………….20

(Signature)

(In the capacity of) Duly authorized to sign tender for and on behalf of

PRICE SCHEDULE

ITEM	DESCRIPTION	TOTAL ANNUAL PREMIUM IN (KSH) INCLUSIVE OF LEVIES AND TAXES (KSH)
1.	EOI TENDER FOR EXTERNAL AUDIT SERVICES.	

Sign: ____

Date: Stamp: ____

____

CONFIDENTIAL BUSINESS QUESTIONNAIRE

You are requested to give the particulars indicated in Part 1 and either Part 2 (a), 2(b) or 2(c) whichever applied to your type of business.

You are advised that it is a serious offence to give false information on this form.

Part 1 **General** Business Name: .... Location of Business Premises: .... Plot No: .... Street/Road: .... Postal address: ....……..…… Tel. No. ....………………….. Fax: ……………………………………… Email: .... Nature of Business: .... Registration Certificate No. .... Maximum value of business which you can handle at any one time – KES. .... Name of your bankers: .... Branch: ……………………...

	Part 2 (a) – **Sole Proprietor** Your name in full: …………………………………..………………………….... Age……………………………………………………………………………………... Nationality: …………………………… Country of Origin: ……………………… Citizenship details: …………………………………………………………………
	Part 2 (b) – **Partnership** Given details of partners as follows: Name: …………………………………………………………………………… Nationality: ……………………………………………………………..... Citizenship details: ………………………………………………………….. Shares: 1. …………………………………………………………………………………… 2. …………………………………………………………………………………… 3. …………………………………………………………………………………… 4. ……………………………………………………………………………………

	Part 2 (c) – Registered Company Private or Public State the nominal and issued capital of company Nominal: …………..………… KES. ……….……… Issued KES. ………………. Given details of all directors as follows: Name: …………………………………………………………………….... Nationality: ………………………………………………………………… Citizenship details: ……………………………………………………………. Shares: ……………………………………………………………………………… ……………………………………………………………………………… ……………………………………………………………………………… . ……………………………………………………………………..........
	Date………………………………………Signature of Candidate………………………..

ANTI-FRAUDULENT PRACTICE DECLARATION

We (insert the name of the company) declares and guarantees that no person in our organization has or will be involved in a fraudulent practice in any procurement proceeding.

Name: …………………………………………………………………………………………

Signature:……………………………………………………………………………………..

Date:…………………………………………………………………………………………….

Company Seal/ Business Stamp:

NON - DEBARMENT DECLARATION FORM

We (insert the name of the company) declares and guarantees our Organization has not been debarred to participate in any procurement proceeding.

Name:………………………………………………………………………………………………

Signature:…………………………………………………………………………………..

Date:…………………………………………………………………………………………………

Company Seal/ Business Stamp:

DECLARATION OF CONFLICT OF INTEREST

We (insert the name of the company) declare and guarantees that the firm/or its partners and key staff do not have any conflict of interest and independence which may exist with respect to the University.

Name:…………………………………………………………………………………………

Signature:……………………………………………………………………………..

Date:…………………………………………………………………………………………

Company Seal/ Business Stamp:

CERTIFICATE OF INDEPENDENT TENDER DETERMINATION

I, the undersigned, in submitting the accompanying Letter of Tender to the__________________________ ____ [Name of Procuring Entity] for:____[Name and number of tender] in response to the request for tenders made by:___________________________[Name of Tenderer] do hereby make the following statements that I certify to be true and complete in every respect:

I certify, on behalf of____[Name of Tenderer] that:

1. I have read and I understand the contents of this Certificate;
2. IunderstandthattheTenderwillbedisqualifiedifthisCertificateisfoundnottobetrueandcompleteinevery respect;
3. I am the authorized representative of the Tenderer with authority to sign this Certificate, and to submit the Tender on behalf of the Tenderer;
4. For the purposes of this Certificate and the Tender, I understand that the word "competitor" shall include any individual or organization, other than the Tenderer, whether or not affiliated with the Tenderer, who:
   a) Has been requested to submit a Tender in response to this request for tenders;
   b) could potentially submit a tender in response to this request for tenders, based on their qualifications, abilities or experience;
5. The Tenderer discloses that [check one of the following, as applicable]:
   a) The Tenderer has arrived at the Tender independently from, and without consultation, communication, agreement or arrangement with, any competitor;
   b) The Tenderer has entered into consultations, communications, agreements or arrangements with one or more competitors regarding this request for tenders, and the Tenderer discloses, in the attached document (s), complete details thereof, including the names of the competitors and the nature of, and reasons for, such consultations, communications, agreements or arrangements;
6. In particular, without limiting the generality of paragraphs (5)(a) or (5)(b) above, there has been no consultation, communication, agreement or arrangement with any competitor regarding:
   a) prices;
   b) methods, factors or formulas used to calculate prices;
   c) the intention or decision to submit, or not to submit, a tender; or
   d) the submission of a tender which does not meet the specifications of the request for Tenders; except as specifically disclosed pursuant to paragraph (5)(b) above;
7. In addition, there has been no consultation, communication, agreement or arrangement with any competitor regarding the quality, quantity, specifications or delivery particulars of the works or services to which this request for tenders relates, except as specifically authorized by the procuring authority or as specifically disclosed pursuant to paragraph (5)(b) above;
8. The terms of the Tender have not been, and will not be, knowingly disclosed by the Tenderer, directly or indirectly, to any competitor, prior to the date and time of the official tender opening, or of the awarding of the Contract, whichever comes first, unless otherwise required by law or as specifically disclosed pursuant to paragraph (5)(b) above.

Name: ____

Title: ____

Date: ____

Stamp: ____

[Name, title and signature of authorized agent of Tenderer and Date

DECLARATION AND COMMITMENT TO THE CODE OF ETHICS

I, ...(person) on behalf of ***(Name of the Business/ Company/ Firm***) …………………………………………………. declare that I have read and fully understood the contents of the Public Procurement & Asset Disposal Act, 2015, Regulations and the Code of Ethics for persons participating in Public Procurement and Asset Disposal and my responsibilities under the Code.

I do hereby commit to abide by the provisions of the Code of Ethics for persons participating in Public Procurement and Asset Disposal.

Name of Authorized Signatory ....……………………………

Sign……………...

Position……………..
....

Office address……………………………………………….
Telephone……………......………………….

E-mail ....……

Name of the
Firm/Company………...……………..

Date
…………………………………..…………

(Company Seal/ Rubber Stamp:
…………………………………………………………………..

Witness Name
....….…………………………………
…

Sign
………………………...………………

Date
……………………………………………..