BANKI KUU YA KENYA

CENTRAL BANK OF KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi Kenya
Telephone: 2861000/2863000,
Email: supplies@centralbank.go.ke

ADDENDUM NO. 3

TENDER FOR PROVISION OF EXTERNAL AUDIT SERVICES TO CENTRAL BANK OF KENYA FOR THE 2021 SURVEY DATA COLLECTION ACTIVITY (TENDER NUMBER CBK/077/2020-2021).

The addendum is made to offer clarification sought by prospective bidders and therefore forms part of the Tender Document already advertised and is issued in line with Section 75 of the Public Procurement and Asset Disposal Act 2015.

No	Clarification Sought	Response
1	Clarify on the scope of the assignment, particularly on whether the services will involve an Agreed Upon Procedures (AUP) within the framework of International Standards on Related Services (ISRS) 4400, an audit of the Activity financial statements in accordance with the International Standards on Auditing (ISA) or both. If AUP, please advise if CBK or the donor has laid donor procedures to be performed by the auditor	The audit exercise involves auditing the Activity financial statements/ payments in accordance with the International Standards of Auditing (ISA). The scope entails auditing the payment of Research Assistants and Supervisors allowances during the survey data collection/ fieldwork scheduled for 90 days. The indicators include: enumerators list, progress reports and payment schedule. The audit exercise will involve review of transactions processed in that specific account and may be some documentations on other approvals supporting transactions passed.
2	On page 22 item 10, you require institution with experience in auditing institutions with integrated information systems for core banking accounting and reporting system. Please clarify on whether there will be an element of auditing information systems	The audit is limited to the payment of Research Assistants and Supervisors allowances, whose payment will be made directly to their bank accounts through Real Time Gross Settlement (RTGS). The audit will cross check the budgeted amounts against actual expenditures and work done. We do not envisage IT systems audit on this assignment but a walkthrough for payments made for the research assistant are fully documented, supported and approvals were obtained as usual. Tender closing/opening date remains **Tuesday 18th May 2021 at 10.30am**

All other terms and conditions of the Document remain the same.

ASSISTANT DIRECTOR AND HEAD OF PROCUREMENT FUNCTION
GENERAL SERVICES DEPARTMENT
13th May, 2021