National Credit Regulator
Advocating For Inclusive Credit

THE NATIONAL CREDIT REGULATOR

NOVEMBER 2026

RFP NUMBER: NCR1063.11.2026

TERMS OF REFERENCE FOR THE APPOINTMENT OF AN IT AUDIT SERVICE PROVIDER TO CONDUCT THE QUARTER 4 IT GENERAL CONTROLS AUDIT FOR THE 2026/27 FINANCIAL YEAR AT THE NATIONAL CREDIT REGULATOR.

DUE DATE: 23 NOVEMBER 2026 AT 11H00 SHARP CAT

EMAIL YOUR SUBMISSION TO: TMaseko@ncr.org.za
COPY: procurement@ncr.org.za

PART A- GENERAL TERMS OF CONDITIONS (SCM)

1. **General Information for Bidders**

The National Credit Regulator (NCR) was established in terms of section 12(1) of the National Credit Act, Act 34 of 2005 and came into being on 1 June 2006.

General Terms

This tender is issued in terms of the Public Finance Management Act 1 of 1999 (PFMA), the Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA), the Preferential Procurement Regulations, 2001/2022 (PPR), Supply Chain Management Regulations issued by the National Treasury and BBBEE Act.

Parties that wish to submit proposals are required to indicate that they are willing to accept the General Conditions and Procedures of the NCR (Annexure B and B.1 that can be downloaded from NCR website - https://www.ncr.org.za/index.php/procument/tender-standard-bidding-documents/general-terms-conditions). **Please read this document carefully and confirm your agreement to the terms prior to submitting your proposal.**

2. The Proposal Format

- **Economy of proposal preparation**

  The proposal should be prepared simply and economically, providing a straightforward and concise description of the bid participant's ability to meet the requirements of the proposal request.

  Clear factual responses are required. The content of the proposals shall determine the merit of each participant, not brochures or other marketing material. To facilitate the review of proposals, participants are required to organise their responses according to the format presented below. Should a participant wish to provide additional information, that information should be referred to and provided in a file of annexure.

3. **Validity of proposals**

The proposals must include a statement as to the period for which the proposal remains valid. The proposal must be valid for at least ninety (90) days from the due date for the submission of all bids.

4. Submission of proposals

4.1. Proposals must reach Tmaseko@ncr.org.za , procurement@ncr.org.za before 11:00AM on 23 NOVEMBER 2026.

a) RFQ No: NCR1063.11.2026

THE APPOINTMENT OF AN IT AUDIT SERVICE PROVIDER TO CONDUCT THE QUARTER 4 IT GENERAL CONTROLS AUDIT FOR THE 2026/27 FINANCIAL YEAR AT THE NATIONAL CREDIT REGULATOR.

b) CLOSING DATE: 23 NOVEMBER 2026 AT 11H00 AM,

4.2. Proposals are to be submitted to Tmaseko@ncr.org.za , procurement@ncr.org.za

4.3. Please note that this RFQ closes punctually at 11h00 on 23 November 2026. No late submissions will be considered under any circumstances.

4.4. **All** the documentation referred to in Section 7 below must be submitted. Failure to submit all the documentation referred to in this section may result in a submission being discarded, and not considered for evaluation.

4.5. If responses are not delivered as stipulated in this Section 5.1, such responses will be considered **"late"**, and will not be considered for evaluation.

4.6. The NCR shall not disclose any details pertaining to the responses received, to any other participant, as this is regarded as confidential information.

4.7. Envelopes must not contain documents relating to any RFP other than the one referred to in this RFP.

4.8. The responses to the RFP will be opened as soon as is practical after the expiry of the time advertised for receiving them.

4.9. Only the participants that are short-listed after the evaluation process will be informed of the results of the submission adjudication process.

4.10. After the evaluation process is completed, the Evaluation Committee may, prior to making a final selection, draw up a shortlist of participants and require them to make a detailed presentation to the Adjudication Committee. A minimum of 2 days' notice will be given to relevant participants in advance of the presentation date.

5. Timetable

Date & time	Activity
16/11/2026	Issue RFQ document
23/11/2026	Closing date
24/11/2026	Evaluations by the Evaluation Committee
07/12/2026	Appointment

National Credit Regulator reserves the right to determine the structure of the process, the right to determine the number of short-listed participants, the right to withdraw from the proposal process, and the right to change this timetable at any time without notice.

6. Documentation to be submitted.

Document that must be Submitted	Guideline		Consequence of Non-submission
Invitation to Bid – SBD 1	Yes	Complete and sign the supplied pro forma document	Disqualification from process
Tax status SBD 1	Yes	Written confirmation that SARS may on an ongoing basis during the tenure of the contract disclose the bidder's tax compliance status. Proof	Disqualification from process

Document that must be Submitted	Guideline		Consequence of Non-submission
		of Registration on the Central Supplier Database Vendor number	
Declaration of Interest – SBD 4	Yes	Complete and sign the supplied pro forma document	Disqualification from process
Preference Point Claim Form – SBD 6.1	Yes	Non-submission will lead to a zero (0) score on Specific goals	Zero points awarded for specific goals
Registration on Central Supplier Database (CSD)	Yes	The Service Provider must be registered as a service provider on the Central Supplier Database (CSD). If not registered, to complete the registration of company prior to submitting the proposal. Visit https://secure.csd.gov.za/ to obtain your vendor number starting with MAAA.Submit proof of registration.	Disqualification from process
Acceptance of the General Terms and Conditions	Yes	https://www.ncr.org.za/index.php/procument/tender-standard-bidding-documents/general-terms-conditions	Bidders to confirm that they read

7. Evaluation Criteria

Proposals will be evaluated on the 80/20 preference points scoring system: that is, 80% of the points awarded will be based on price, as indicated in the table below; and 20% of the points awarded will be based on specific goals, allocated as indicated in the table below:

B-BBEE status level of contributor	Specific goals	Price
Total maximum points	20	80

The points system is outlined for the 80/20 to address the preferential procurement as followed:

7.1. SMME's which are owned by Black people.

SPECIFIC GOAL	ACHIEVEMENT LEVEL	TOTAL NUMBER OF
Persons historically disadvantaged on the basis of race	81%- 100% black ownership	7
	51% - 80% black ownership	5
	31% - 50% black ownership	3
	0 – 30% black ownership	1

7.2. SMME's which are owned by People with disability

SPECIFIC GOAL	OWNERSHIP LEVEL	POINTS
Persons historically disadvantaged on the basis of disability	50 %- 100% owned by persons living with disabilities	3
	30% - 49% owned by persons living with disabilities	2
	0 – 29% owned by persons living with disabilities	1

7.3. SMME's which are owned by Women.

SPECIFIC GOAL	ACHIEVEMENT LEVEL	POINTS
Persons historically disadvantaged on the basis of gender – Women	81% - 100% owned by women	7
	51% - 80% owned by women	5
	31% - 50% owned by women	3
	0 – 30% owned by women	1

7.4. SMME's which are Youth owned business.

SPECIFIC GOAL	OWNERSHIP LEVEL	POINTS
Persons historically disadvantaged based on age	50%- 100% owned by persons who are	3
	30% - 49% owned by persons who are youth	2
	0 – 29% owned by persons who are youth	1

9. Evidence for specific goals

PROOF OF EVIDENCE TO SCORE SPECIFIC GOALS POINTS			
EVIDENCE	**YES**	**NO**	**ATTACH EVIDENCE (indicate a page)**
Share certificate			
ID Copies stamped by the commissioner of oath			
Sworn affidavits			
BBBEE certificates			
Proof of disability			
CIPC Documents			

NB: Bidders will only score points based on the evidence submitted.

10. Reporting of fraud and corruption

The National Credit Regulator management is commitment to transparency, integrity, and accountability, as described in our Code of Conduct and business principles. Which led to the establishment of the Ethics Line. The Ethics Line seeks to provide an independent and comprehensive service through enhanced anonymity assurance and a wide range of communication channels. Bidders and members of the public are encouraged to use the following toll-free line to report any misconduct relating procurement activities amongst others.

Fraud / Anti-Corruption Hotline

Report any incidents of wrongdoing to the KPMG Ethics Line

0800 20 53 17 (Toll Free

ANNEXURE A

TERMS OF REFERENCE: APPOINTMENT OF AN IT AUDIT SERVICE PROVIDER TO CONDUCT THE QUARTER 4 IT GENERAL CONTROLS (ITGC) AUDIT FOR THE 2026/2027 FINANCIAL YEAR

1. Background

Internal Audit derives its mandate from the PFMA, Treasury Regulations, Internal Audit Charter and the Global Internal Audit Standards. The purpose of Internal Audit is to assist the Executive Management and the Audit and Risk Management Committee by providing an objective assurance that the organisation has implemented and maintains effective, efficient and transparent systems of financial, risk management and internal controls as required by the Section 38 and 51 of the PFMA, no 1 of 1999.

The Internal Audit Charter stipulates some of the responsibilities of Internal Audit as:

- Develop a flexible annual audit plan using appropriate risk-based methodology, including any risks or controls concerns identified by Management and the Audit and Risk Management Committee and submit that plan to the Audit and Risk Management Committee for review and approval;
- Implement the annual audit coverage plan, as approved, including any special tasks, or projects requested by Management and the Audit and Risk Management Committee. Internal Audit will only execute special projects after taking into account the availability of resources and the importance of the special projects in reference to the approved plan in consultation with the Audit and Risk Management Committee.

The IT General Controls audit was included in the Internal Audit Plan for the 2026/2027 financial year, approved by the Audit and Risk Management Committee, as a Quarter 4 audit to be conducted by an external service provider.

Internal Audit is looking into appointing the services of an IT Audit Service Provider to conduct the Quarter 4 IT General Controls Audit for the 2026/2027 financial year.

2. Purpose

2.1 The purpose of the assignment is to provide independent, objective and risk-based assurance on the adequacy and effectiveness of the organisation's IT General Controls. The appointed service provider shall assess the design and operating effectiveness of relevant IT controls, identify control weaknesses and make recommendations to strengthen the organisation's IT control environment.

2.2 The service provider shall undertake the audit planning, execution and reporting in accordance with the Global Internal Audit Standards and applicable ISACA standards and guidance.

2.3 The assignment must be completed within Quarter 4 of the 2026/27 financial year, within the allocated 200 hours to ensure that the final audit report is available for presentation to the Audit and Risk Management Committee in April 2027.

3. Scope of Work

The NCR intends to procure the services of a suitably qualified and experienced service provider to conduct the Quarter 4 IT General Controls Audit for the 2026/27 financial year. The scope of the review will entail critical evaluation to assess the adequacy and effectiveness of the IT general controls in alignment with COBIT standards. The scope of work as indicated in the Internal Audit Plan will include, but is not limited to the following:

- IT Security Management;
- User Access Management (Logical and Physical);
- Program Change Management;
- IT Business Continuity and Disaster Recovery and;
- Physical and Environmental Security.

Service to be provided and expected service level

	Required Service	Service expectation
1.	The service provider shall complete the engagement within the allocated 200 hours and agreed Quarter 4 timelines.	Time and Resource Management
2.	The service provider shall submit the planning pack and detailed work programme before testing begins.	Planning
3.	The service provider shall provide progress updates at least weekly or at another frequency agreed with the engagement lead covering work completed, hours used, issues, dependencies and next steps.	Progress Reporting
4.	All audit deliverables shall be accurate, evidence-based, clearly written and submitted in a format acceptable to the organisation. Findings and recommendations shall be supported by documented audit evidence.	Quality of Work
5.	The service provider shall maintain strict confidentiality over all information, records, systems, documents and data accessed during the engagement and shall not disclose such information to unauthorised parties without the organisation's written authorisation, except where disclosure is required by law.	Confidentiality

6.	The service provider shall submit the draft audit report by 12 March 2027 and make the necessary provision to present and/or discuss the audit results with Internal Audit and Management.	Draft Reporting and Presentation
7.	The service provider shall submit the final audit report by 31 March 2027 and make the necessary provision to present and/or discuss the audit results with Internal Audit and Management and, where required, the Audit and Risk Management Committee.	Final Reporting and Presentation
8.	The service provider shall maintain independence, objectivity, due professional care, confidentiality and compliance with the organisation's policies and applicable professional standards.	Professional Conduct
9.	The service provider shall have the necessary skills, knowledge, capacity and resources to meet the requirements of the TOR including specialised skills such as IT audit. 50% of the internal audit team must have a professional certification such as CISA (ISACA). All members of the internal audit team must belong to a professional body such as IIA or ISACA.	Knowledge, Skills and Competencies

The supplier submitting the quotation should invariably provide the following information:

- Signed documentation indicating their POPIA compliance for data protection and prohibition of unauthorised access.
- Terms and Conditions.
- Process to be followed for the IT General Controls audit.

MANDATORY CRITERIA

All four requirements must be met for bidder to qualify for Price and Specific goals, failure to meet all the mandatory requirements the bidder will be disqualified

No.	Mandatory requirement	Evidence required	Comment and give evidence
1	The bidder must be registered with the Independent Regulatory Board for Auditors (IRBA). The bidder must also demonstrate access to appropriately qualified IT audit professionals, including CISA-certified professionals registered with ISACA.	Certification	
2	The bidder must demonstrate at least five (5) years' experience in conducting IT General Controls Audits, including IT governance, access management, change management, IT operations, information security,	Approach and Methodology and 3 reference letters	

	backup and disaster recovery, and cybersecurity controls.		
3	The bidder must demonstrate that the audit team has at least five (5) years' experience in conducting IT General Controls Audits, including IT governance, access management, change management, IT operations, information security, backup and disaster recovery, and cybersecurity controls.	CVs	
4	POPIA Compliance and Acceptance of Terms: The bidder must submit signed documentation confirming compliance with POPIA requirements relating to data protection and the prevention of unauthorised access, together with acceptance of the applicable terms and conditions of this TOR	Signed confirmation in bidders Letterhead	

ANNEXURE A
Pricing Schedule

Description	**Hourly Rate inclusive of VAT**	**Hours**	**Total inclusive of VAT**
IT General Controls Audit		200	

Additional information

- Brief company profile, as relevant to the above-mentioned terms of reference
- Experience in the relevant areas
- Clientele
- The proposal should contain a work plan, showing tasks, timelines etc.
- Certified BBBEE certificate
- Financial proposal (Detailed pricing on the company letter head, the total cost must link to SBD 3.1 attached