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**REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION**

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**INVITATION TO TENDER**

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RJLSC/01/2021

**EXTENSION TO 6<sup>th</sup> AUGUST 2021**

REGIONAL JUDICIAL AND LEGAL SERVICES COMMISSION  
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## **TERMS OF REFERENCE**

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### **1.0 INTRODUCTION**

The Regional Judicial and Legal Services Commission (RJLSC) is interested in appointing a reputable, well established, suitably qualified and independent firm for the provision of External Audit Services to both the RJLSC and the Caribbean Court of Justice (CCJ).

The RJLSC intends to award a three-year financial audit services contract beginning with the audit of the financial period ending 31st, December, 2021.

This Terms of Reference defines the scope of work and deliverables of the required services for the appointment.

### **2.0 BACKGROUND**

**The CCJ** is the Caribbean's highest judicial tribunal established 14 February 2001, by the Agreement Establishing the Caribbean Court of Justice. The CCJ has been created with a dual jurisdiction - as a final appellate court for Member States and in its original jurisdiction as an international court with the exclusive jurisdiction to interpret and apply the Revised Treaty of Chaguaramas and to decide disputes arising there under.

The CCJ's original jurisdiction comprises Antigua and Barbuda, Barbados, Belize, Dominica, Grenada, Guyana, Jamaica, St. Kitts & Nevis, Saint Lucia, St. Vincent & the Grenadines, Suriname and Trinidad & Tobago. Its appellate jurisdiction comprises Barbados, Belize, Dominica and Guyana.

**The RJLSC** which was also established on 14th February, 2001, has responsibility for the selection, recruitment, hiring and disciplining of employees. Both organizations have been accorded privileges, immunities and exemptions including exemptions from Value Added Tax and other duties.

### **3.0 SCOPE OF SERVICES**

The successful firm will provide the following services:

- (i) Undertake an independent annual audit of the CCJ & RJLSC financial results starting 31st December, 2021, in accordance with International Standards in Auditing.
- (ii) Provide an independent opinion as to whether the financial statements fairly present the financial position of the CCJ & RJLSC in accordance with International Standards in Auditing.
- (iii) Exercise professional judgment to identify and assess the risks of material misstatement in the financial statements.

- (iv) Evaluate the appropriateness of the CCJ & RJLSC’s accounting policies and internal controls.
- (v) Evaluate the overall presentation, structure, and content of the CCJ & RJLSC’s financial statements and disclosures, and whether the statements correctly represent the underlying transactions.
- (vi) Advise the CCJ & RJLSC of any new audit or reporting standards that may apply.
- (vii) Provide the CCJ & RJLSC with a management letter that includes comments on the audit and identifies any discrepancies in the CCJ & RJLSC’s reporting systems and suggestions for reporting or governance changes.
- (viii) Schedule meetings with Management at appropriate intervals during the audit.
- (ix) Discuss the auditor’s report and management letters with Management.
- (x) Prior to the 31st December, year end provide a list of documents, files and schedules that are to be prepared for the ensuing Audit.
- (xi) Coordinate with CCJ & RJLSC staff to request bank and revenue confirmations.

#### **4.0 EXPECTED DELIVERABLES AND SCHEDULING**

The successful firm will adhere to all guidelines, timelines and requests specified in this invitation. Deliverables include but are not limited to:

- (i) Prepare an auditor’s report and management letters in a format consistent with generally accepted auditing standards.

In addition, the firm should meet audit or reporting requirement dates as set out below in the table:

<b>Event</b>	<b>Key Dates/Timing</b>
Audit plan Meeting with Management	Early December, 2021
Commencement of Audit	Middle January 2022
Completion of year-end audit work	Middle February, 2022
Completion and presentation of draft financial statements and management letter to the Audit and Risk Committee	End February, 2022
Meeting with Management to review financial statements and the management letter	Mid March, 2022

## **5.0 MINIMUM QUALIFICATIONS REQUIREMENTS**

The lead and project execution team of the successful firm and its subcontractor must possess the following competencies:

- (i) [One of the following accounting qualifications] [ A recognised accounting qualifications – one of the four (4)].
  - a) CIMA
  - b) ACCA
  - c) CPA
  - d) CMA
- (ii) Registration in the local and international professional organisations for accounting.
- (iii) Certification in Information Systems Auditing (CISA)
- (iv) Master’s Degree in Finance and/or Business Administration

## **6.0 INVITATION GUIDELINES**

### **6.1 Eligibility**

- (i) Employees of the CCJ, or members of the RJLSC and their relatives (spouses and children) are not eligible to participate in the Tender.
- (ii) The firm shall provide the qualification information statement that the Firm including all members of a joint venture, and subcontractors is not associated, or have been associated in the past, directly or indirectly, with a firm or any of its affiliates which have been engaged by RJLSC to provide consulting services for the preparation of the design, specifications, and other documents to be used for the procurement of the services under this Invitation for Tenders.
- (iii) Firms involved in corrupt or fraudulent practices or which have been charged for a criminal offence involving fraud or corrupt practices in any jurisdiction of CARICOM, the Commonwealth or any international jurisdiction are debarred from participating in this Invitation for Tender.
- (iv) The documentary evidence of the firm’s qualification to perform the contract if its tender is accepted shall establish to the CCJ & RJLSC’s satisfaction that the firm has the financial and technical capability necessary to perform the contract.
- (v) Firms are required to complete and submit all forms contained in the Tender document.

## 7.0 SUBMISSION REQUIREMENTS

Interested firms should submit the Proposal in two (2) separate parts with supporting documentation as follows:

### 7.1 Technical Proposal

- (i) Executive Summary
- (ii) Firm Profile inclusive of:
  - a. A document attesting to the firm's legal status.
  - b. Documented evidence of the firm's financial position.
  - c. Board of Inland Revenue, National Insurance and VAT certifications
  - d. Declaration of Conflict of Interest
- (iii) References (minimum three) including contact information.
- (iv) Experience of the firm
- (v) Human Resources (Include CVs in an appendix)

### 7.2 Financial Proposal

The financial proposal must include all costs associated with undertaking the Scope of Work and producing the deliverables. The successful firm will be expected to submit a detailed breakdown of all fees relative to the specific project components as well as related expenses for 2021. A tally of all costs will be provided as a total lump sum fee for the three-year audit services.

### 7.3 Submission Method

Tenders should be submitted via e-mail, [secretary@rjpsc.org](mailto:secretary@rjpsc.org) OR manually via deposit in the tender box or to be received no later than **Friday 6<sup>th</sup> August 2021 at 4:00 p.m.** (Trinidad and Tobago time).

**7.3.1** An electronic copy of the tender shall be sent by e-mail to the official contact listed below.

- (i) The **Technical Proposal** and the **Financial Proposal** must be submitted by electronic mail in two separate e-mails to the e-mail address to: [secretary@rjpsc.org](mailto:secretary@rjpsc.org).
- (ii) Submissions must be received no later than 16:00 hours (Trinidad and Tobago time) on **Friday 6<sup>th</sup> August 2021** to:

**The Secretary  
Regional Judicial and Legal Services Commission  
134 Henry Street, Port of Spain  
Trinidad and Tobago**

- (iii) Each submission should include the name and address of the audit firm.

- (iv) Each e-mail should clearly indicate in the subject field: **“Invitation to Tender for External Audit Services CCJ & RJLSC/001/2021”** and state whether it contains the Technical or Financial Proposal hence **the firm must submit:**
  - **E-mail 1: CCJ & RJLSC/001/2021 - Technical Proposal**
  - **E-mail 2: CCJ & RJLSC/001/2021 – Financial Proposal**
- (v) It is the sole responsibility of the bidders to ensure that their responses are complete and arrive before the deadline.
- (vi) The CCJ & RJLSC will acknowledge receipt via e-mail of all Proposals received.
- (vii) Failure to submit the Proposal within the deadline and specifications will result in disqualification.
- (viii) Confidentiality issues are to be provided for in the final written contract.

**OR via**

### **7.3.2 Tender Box Submission**

The physical dimensions of the **tender box aperture are 3.5cm x 30cm**. Bidders are required to ensure all submissions can physically meet the aperture dimensions. As such, the tenderer may be required to physically separate the bid submission into two envelopes. It is the bidders' sole responsibility to ensure that their responses are complete and that they arrive before the deadline. The CCJ will acknowledge all submissions received a receipt via e-mail. The CCJ reserves the right to reject all late and incomplete submissions.

**7.3.3** The tender will include separate documents labelled as Technical Requirements and Financial Requirements.

**7.3.4** The envelope shall:

- (i) be addressed to:  
**The Secretary**  
**Regional Judicial and Legal Services Commission**  
**134 Henry Street**  
**Port of Spain**

**7.3.5** The sealed envelopes shall be deposited in the box labelled **“Tender for External Audit Services RJLSC/T001/2021”** located in the main lobby on the ground floor of the Caribbean Court of Justice, 134 Henry Street, Port of Spain, Trinidad and Tobago.

**7.3.6** Each envelope should be clearly labelled **“Invitation to Tender for External Audit Services CCJ & RJLSC/001/2021”** and state whether it contains the Technical or Financial Proposal; hence **the firm must submit:**

- **Envelope 1: CCJ & RJLSC/001/2021 - Technical Proposal**
- **Envelope 2: CCJ & RJLSC/001/2021 – Financial Proposal**

## **8.0 COST OF TENDERING**

All costs associated with the preparation and submission of the Proposal are to be borne by the firm, and the CCJ & RJLSC will, in no case, be responsible or liable for those costs, regardless of the conduct or outcome of the tendering process.

## **9.0 LANGUAGE OF PROPOSALS**

The Proposal, as well as all correspondence and documents relating to the Proposal, shall be written in the English language.

## **10.0 QUERIES CONCERNING THE INVITATION TO TENDER**

- (i) Queries concerning this invitation to tender may be submitted via e-mail ONLY to [secretary@rjlsc.org](mailto:secretary@rjlsc.org).
- (ii) The deadline for the submission of queries is no later than 4:00 p.m. (Trinidad and Tobago time) on Monday 26<sup>th</sup> July 2021.
- (iii) Responses to all queries will be posted on the Website <https://www.ccj.org/rjlsc-recruitment-update-2-2/> within five (5) business days.

## **11.0 EVALUATION AND COMPARISON OF PROPOSALS**

- (i) The RJLSC will evaluate and compare the tenders which have been determined to be substantially responsive and meet the requirements set out herein.

The RJLSC's evaluation of a tender will consider:

- (i) **External Audit Methodology:** The extent to which the services proposed meet the needs of the CCJ and the RJLSC based on the scope of works provided.
- (ii) **Cost:** Cost of professional services detailing payment schedule
- (iii) **Human Resource:** The ability to complete the services on time evidenced by the resources assigned to the audit as well as the total human resources and competencies of the Bidder.
- (iv) **Qualification and Experience:** The Bidder's experience and past performance evidenced by references of work of a similar nature and scope.
- (v) **Financial Stability:** The Bidder's ability to maintain operations during the course of the External Audit as evidenced by a Bankers letter.
- (vi) Mandatory information submitted.



## **12.0 NOTIFICATION OF AWARD**

The successful firm will be notified in writing that its tender has been accepted. This notification may take the form of an official correspondence by e-mail from the RJLSC.

The RJLSC reserve the right to:

- (i) Reject any and all responses to this invitation to tender and discontinue the process without any obligation to any firm which has submitted a proposal.
- (ii) Accept a proposal other than the lowest bid.

The final decision is at the sole discretion of the RJLSC.

This invitation to tender is not a legally binding agreement and does not bind the RJLSC to enter into a subsequent contract or any contract for the actual audit services by any of the bidders who submit tenders. The absence of an express objection to a particular point in your tender submission does not operate as a waiver to the objection and an acceptance on that point as part of the final binding contract.

## **13.0 PROPOSAL BINDING PERIOD**

Prices quoted in the Bidder's response for the provision of External Audit Services to remain in effect for a period of at least ninety **(90) business days** from the issuance date of the Bidder's submission.

## CONFIDENTIAL BUSINESS QUESTIONNAIRE FORM

You are required to give particulars indicated in Part 1; either Part 2(a), 2(b) or 2(c), whichever applies to your type of business and Part 3.

<b>Part 1 General</b>	
1.1	Business Names .....
1.2	Business Address.....
1.3	Postal Address ..... Tel. No.....Fax.....  E-mail.....
1.4	Registration Certificate No.....
Part 2 (a) Sole Proprietor	
2a.1	Name in Full.....Age.....
2a.2	Nationality.....
Part 2 (b) Partnership/subcontractor	
2b.1	Give details of partners/Subcontractors as follows: Name, nationality, citizenship, details of shares.
	1.
	2.
	3.
	4.
Part 2(c) – Registered Company	
2.c.1	Private or Public .....
2c.2	State the Nominal and issued capital of Company Nominal (TT\$)..... Issued (TT\$).....
2c.3	Give details of all Directors as follows: Name, nationality, Citizenship, Details of Shares
	1.....
	2.....

	3.....
	4.....
	5.....
	<b>Part 3 Eligibility Status</b>
3.1	Are you or any member of your team or subcontractor related to an employee, commission member of the RJLSC or the CCJ ?  Yes_____ No_____
3.2	If answer in 3.1. is "Yes", give the relationship .....
3.3	Does an employee, commission member, employee of the RJLSC or CCJ sit on the Board of Directors or Management of your firm, or subcontractor?  Yes_____ No_____
3.4	If the answer in 3.3 above is Yes, give details.  ..... ..... .....
3.5	Are you under a declaration of ineligibility for corrupt and fraudulent practices?  Yes_____ No_____
3.6	Disclosure of any litigation within the last three years (civil and/or criminal)?  Yes_____ No_____
	If "yes" to answer in 3.6 above, please give details) ..... ..... .....
3.7	<b>DECLARATION</b>
	I DECLARE that the information given on this form is correct to the best of my knowledge and belief.
	Date..... Signature of Company .....
	Official Stamp