



SAFE ROADS TO PROSPERITY

EXPRESSION OF INTEREST:

PRE-QUALIFICATION OF FORENSIC AUDIT FIRMS FOR INCLUSION ON A PRE-APPROVED LIST OF ELIGIBLE BIDDERS

TERMS OF REFERENCE

EOI Reference Number	EOI_FORENSIC AUDIT
Employer	Roads Authority
Initial Deadline for Submission	18 June 2026 at 11h00 (local time)
Submission Address	Roads Authority Head Office, Ground Floor Bid Box, Windhoek
Validity of Pre-approved List	Sixty (60) Months 01 July 2026 - 30 June 2031

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PART A: RULES FOR SUBMISSION

A1. REGISTRATION FORM AND INVITATION

In accordance with the Public Procurement Act, 2015 (Act No. 15 of 2015), as amended, and Regulation 14 of the Public Procurement Regulations, the Roads Authority hereby invites competent, qualified, compliant and independent forensic audit firms/service providers to express their interest for inclusion on a pre-approved supplier eligibility list for the provision of forensic audit services to the Roads Authority.

The purpose of this registration is to establish a pre-approved supplier eligibility list from which suitably qualified service providers may be invited to participate in future procurement processes, as and when the need arises. Participation in this Expression of Interest does not constitute a contract award and does not guarantee participation in, or award under, any subsequent procurement process.

Interested service providers are required to submit a duly completed Application Form together with a comprehensive Company Profile demonstrating their technical capacity, professional competence, independence, experience and capability to undertake forensic audit and investigation assignments.

These Terms of Reference outline the minimum requirements and criteria that will be assessed to determine whether a participant is suitably qualified for inclusion on the Roads Authority's pre-approved supplier eligibility list for forensic audit services.

A2. EXPRESSION OF INTEREST TO PARTICIPATE

Expressions of Interest are hereby invited from suitably qualified and experienced forensic audit firms/service providers for the provision of forensic audit services to the Roads Authority.

The establishment of the pre-approved supplier eligibility list is intended for firms with proven experience in conducting forensic audits, fraud investigations, financial investigations, procurement-related investigations, governance reviews, compliance reviews and other related investigative assignments.

Accordingly, this invitation is directed to service providers who can demonstrate the technical, professional, managerial and operational capacity required to undertake forensic audit assignments in a confidential, independent, objective and professional manner.

Prospective participants must demonstrate capacity in areas including, but not limited to:

- forensic auditing and investigation;
- fraud risk assessment;
- financial misconduct investigations;
- procurement and contract-related investigations;
- review of internal controls and governance systems;
- evidence gathering, analysis and preservation;
- preparation of forensic audit reports;
- presentation of findings to management, governance structures or relevant authorities; and
- support in disciplinary, civil or criminal proceedings where required.

A3. SUBMISSION REQUIREMENTS

The submissions must comply with the following requirements:

1. A duly completed Application Form, downloadable from the Roads Authority official website.

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2. A Company Profile, duly signed by an authorised signatory and accompanied by a relevant Power of Attorney or written authorisation.
3. A certified copy of the company registration documents, including current shareholder and ownership information.
4. Valid certified copies of good standing certificates with the relevant statutory authorities, including a valid NamRA Good Standing Certificate, Social Security Commission Good Standing Certificate, Affirmative Action Compliance Certificate.
5. Proof of relevant professional registrations, memberships or certifications of the firm and key personnel.
6. Detailed information on the firm's forensic audit and investigation experience, including previous similar assignments undertaken within the past three (3) years.
7. Profiles and curriculum vitae of key personnel proposed for forensic audit assignments.
8. Certified copies of qualifications and/or professional certifications of key personnel.
9. A statement confirming the service provider's independence and ability to undertake assignments free from any actual, potential or perceived conflict of interest.
10. A brief methodology outlining the service provider's approach to forensic audit assignments.
11. Contactable references for comparable work undertaken, where permitted by confidentiality obligations.

Any alterations to information or figures already entered must be effected by crossing out the incorrect information, entering the correct information alongside the amendment, and initialling the alteration by the authorised signatory.

A3.1 METHOD OF SUBMISSION

Expressions of Interest must be submitted as follows:

- Each submission shall be delivered by hand in one sealed envelope and deposited in the tender box at the Roads Authority Head Office, Ground Floor, Corner of Mandume Ndemufayo Avenue and David Meroro Road, Southern Industrial Area, Windhoek, before the deadline for submission indicated in the invitation notice.
- Each envelope shall be properly sealed and addressed to: The Procurement Management Unit, Roads Authority, Private Bag 12030, Windhoek.
- The envelope shall be clearly marked: "Expression of Interest: Pre-Qualification of Forensic Audit Firms for Inclusion on a Pre-Approved List of Eligible Bidders - Provision of Forensic Audit Services to the Roads Authority".
- Each envelope shall have the name of the participant/service provider clearly indicated on the reverse side.
- The Roads Authority shall not be responsible for misdirected submissions or submissions placed in the wrong tender box or delivered after the prescribed deadline.

A4. DEADLINE SUBMISSIONS

The deadline for the initial submission of Expressions of Interest is 18 June 2026 at 11:00 (local time), at the Roads Authority Head Office, Ground Floor Bid Box, Windhoek.

The envelope must be clearly marked with the EOI title. No late submissions will be accepted for the initial closing date.

In accordance with Regulation 14 of the Public Procurement Regulations, the Expression of Interest shall remain open for a period of five (5) years from the date of establishment/publication of the pre-approved list. During this period, eligible service providers may submit their Expressions of Interest at any time for possible inclusion on the list, provided that they meet the minimum eligibility and technical requirements stipulated by the Roads Authority.

Applications received after the initial deadline may be evaluated periodically and may be considered for inclusion on the pre-approved supplier eligibility list, subject to compliance with the requirements outlined in this document and the applicable procurement framework.

A5. EXPENSES INCURRED BY THE PARTICIPANT

The Roads Authority shall not be responsible for, or pay for, any expenses or losses incurred by any participant in connection with the preparation and submission of its Expression of Interest, Company Profile, supporting documentation, attendance at any clarification meeting or presentation, or any other cost related to this process.

A6. DEFINITIONS

"Forensic Audit Service Provider" means a registered firm, company or professional service provider with the necessary qualifications, expertise, experience and capacity to conduct forensic audits, fraud investigations, financial investigations, compliance reviews and related investigative assignments.

"Forensic Audit" means an independent and objective examination, investigation and analysis of financial, procurement, operational, contractual or administrative information for the purpose of identifying irregularities, fraud, corruption, misrepresentation, misconduct, non-compliance, financial loss, control weaknesses or other matters requiring investigation.

"Participant" means any service provider submitting an Expression of Interest for possible inclusion on the Roads Authority's pre-approved supplier eligibility list.

"Pre-approved Supplier Eligibility List" means a list of service providers assessed and approved by the Roads Authority as having met the minimum requirements for possible invitation to future procurement processes relating to forensic audit services.

"Roads Authority or RA" means the Roads Authority, being the public entity inviting Expressions of Interest under this document.

A7. SIGNING OF SUBMISSION

The application must be signed by a person duly authorised to sign on behalf of the participant. Where the participant is a company, partnership or other legal entity, the signatory must have the necessary authority to bind the entity in relation to this submission.

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Where the participant has more than one shareholder, owner, partner or director, a written designation, board resolution or Power of Attorney authorising the signatory to act on behalf of the entity must be submitted together with the application.

A8. ENQUIRIES

All enquiries relating to this invitation may be directed to the following officials at the Procurement Management Unit of the Roads Authority:

Official	Designation	Telephone	Email
Lucky Goreseb	Procurement Officer	+264 61 284 7088	GoresebL@ra.org.na
Julia Akwaanyenga	Manager: Procurement and Tender Compliance	+264 61 284 7138	itanaj@ra.org.na

PART B: CAPACITY REQUIREMENTS / TERMS OF REFERENCE

1. BACKGROUND

The Roads Authority (RA) is a public entity established to manage Namibia's national road network and perform related statutory functions. In executing its mandate, the RA is required to uphold high standards of accountability, transparency, integrity and sound corporate governance.

From time to time, the RA may require independent forensic audit and investigation services to examine suspected irregularities, fraud, corruption, misconduct, financial mismanagement, procurement irregularities, contract management concerns, governance weaknesses or non-compliance with applicable laws, policies and procedures.

Accordingly, the Roads Authority invites Expressions of Interest from suitably qualified, experienced and independent forensic audit firms for pre-qualification and inclusion on a pre-approved list of eligible bidders for the provision of forensic auditing and investigation-related services, as and when required.

2. PURPOSE OF THE EXPRESSION OF INTEREST

The purpose of this Expression of Interest is to identify and pre-qualify forensic audit firms possessing the requisite technical capability, relevant experience, professional competence and independence to provide forensic auditing and investigation services to the Roads Authority on a future, as-needed basis.

This Expression of Interest does not constitute a request for financial proposals, nor does it represent a procurement process for any specific assignment. Firms that are successfully pre-qualified through this exercise will be considered for inclusion on the Roads Authority's pre-approved list of eligible bidders for future forensic audit and investigation-related procurement processes, subject to applicable procurement legislation and procedures.

3. OBJECTIVE

The objective of this exercise is to establish a pool of suitably qualified forensic audit firms capable of undertaking assignments that may include, but are not limited to, the following services:

- forensic audits;
- forensic investigations;
- fraud and corruption risk investigations;
- procurement-related investigations;
- reviews of contract and payment irregularities;
- investigation of data and information leakages;
- employee misconduct and financial impropriety investigations;
- data analytics and transaction testing;
- asset tracing and loss quantification; and
- support for disciplinary proceedings, civil recovery actions or criminal referrals, where required.

4. SCOPE OF SERVICES FOR FUTURE ASSIGNMENTS

Firms included on the pre-approved list may, in future, be invited to participate in competitive procurement processes for forensic audit and investigation assignments of varying scope and complexity.

Such assignments may involve, but are not limited to, investigations relating to:

- suspected fraud, theft, corruption or other financial misconduct;
- procurement irregularities and contract management failures;
- potential conflicts of interest or undisclosed relationships;
- irregular, duplicate, unsupported or excessive payments;
- payroll and human resource-related irregularities;
- project, contractor, consultant or supplier-related matters;
- compliance with applicable legislation, regulations, policies, procedures and internal controls;
- review of internal control weaknesses and governance gaps;
- evidence collection, preservation and analysis;
- preparation of forensic reports and presentation of findings to management or relevant governance structures.

The detailed scope of work for each assignment will be defined in the relevant bidding documentation issued at the time.

5. MINIMUM ELIGIBILITY REQUIREMENTS

Legal Status: The firm must be a legally registered entity authorised to provide forensic audit and investigation services.

Relevant Experience: The firm must demonstrate proven experience in forensic auditing and/or forensic investigations over the past three (3) years.

Public Sector or Comparable Experience: Experience in the public sector, parastatals, local authorities, state-owned enterprises or regulated environments will be an added advantage.

Technical Capacity: The firm must have access to suitably qualified and experienced personnel with expertise in forensic auditing, accounting, investigative methodologies, procurement and contract reviews, data analysis, digital or ICT forensics where applicable, and legal or regulatory analysis where relevant.

Independence: The firm must be independent and free from any actual, potential or perceived conflicts of interest that could compromise its objectivity or suitability to undertake assignments for the Roads Authority.

Professional Standing: The firm must demonstrate sound professional standing and the capacity to deliver objective, confidential and evidence-based services.

6. REQUIRED TECHNICAL CAPACITY

Participants must demonstrate that they have the necessary technical capacity to undertake forensic audit and investigation assignments. At a minimum, participants must demonstrate capacity in the following areas:

- forensic accounting and auditing;
- investigation planning and execution;
- financial analysis and transaction review;
- procurement and contract compliance review;
- evidence handling and preservation;
- interviewing and statement-taking;
- report writing;
- litigation, disciplinary or recovery support;
- data analytics and transaction testing; and
- governance, risk and internal control assessment.

7. REQUIRED PROFESSIONAL QUALIFICATIONS AND EXPERIENCE

Participants must provide evidence that their key personnel possess relevant qualifications and experience in forensic auditing, accounting, law, internal auditing, fraud examination, risk management, investigation or related fields.

Relevant qualifications and memberships may include, but are not limited to:

- Chartered Accountant or equivalent accounting qualification;
- Certified Fraud Examiner or equivalent forensic investigation certification;
- Certified Internal Auditor;
- forensic investigation qualification;
- legal qualification;
- risk management qualification;
- membership with a recognised professional body; and
- proven experience in conducting forensic audit or investigative assignments.

8. TEAM COMPOSITION

Participants must provide details of the proposed team structure and expertise available within the firm. The team should, where applicable, include personnel with experience in:

- forensic auditing;
- accounting and financial analysis;
- procurement and contract management review;
- legal and regulatory compliance;
- fraud investigation;
- data analysis;
- digital forensics, where applicable;
- report writing; and
- quality assurance.

The Roads Authority may require specific team members to be assigned to particular investigations depending on the nature, sensitivity and complexity of the assignment.

9. METHODOLOGY AND APPROACH

Participants must submit a brief methodology indicating how they would approach forensic audit assignments. The methodology should address, at minimum:

- assignment planning and scoping;
- preliminary assessment and risk identification;
- document review and evidence collection;
- data collection and analysis;
- stakeholder interviews and statement-taking;
- evidence management and preservation;
- quality assurance and review procedures;
- reporting and presentation of findings;
- management of confidentiality and sensitive information; and
- recommendations for corrective action and control improvements.

10. REPORTING AND DELIVERABLES

Depending on the nature of each assignment, deliverables may include:

- inception report;
- investigation plan;
- progress reports;
- forensic audit or investigation report;
- supporting evidence schedules;
- financial loss quantification;
- executive summary of findings;
- recommendations for corrective action;
- presentation of findings; and
- any other assignment-specific deliverables required by the Roads Authority.

Reports must be clear, evidence-based, professionally prepared and suitable for consideration by management, governance structures, disciplinary processes or relevant authorities, where applicable.

11. PREVIOUS RELEVANT EXPERIENCE

Participants must provide details of previous forensic audit or investigation assignments undertaken. The information should include:

- name of client, where disclosure is permitted;
- nature and scope of assignment;
- year of assignment;
- duration of assignment;
- role played by the participant;
- value of assignment, where disclosure is permitted; and
- contactable references, where permitted.

Where confidentiality restrictions apply, participants may provide anonymised summaries of relevant experience, provided that sufficient detail is supplied to enable the Roads Authority to assess relevance and capacity.

12. INFORMATION TO BE SUBMITTED

Interested firms are required to submit the following information/documentation:

- formal letter expressing interest in inclusion on the pre-approved list;
- completed Application Form;
- signed Company Profile;
- certified copy of legal registration documents;
- ownership and management structure;
- physical and postal address, telephone number and email address;
- valid certified copies of statutory good standing certificates and compliance documents;
- summary of relevant forensic audit and investigation experience;
- list of similar assignments completed, indicating the client, nature of the assignment and year of completion;
- contactable references for comparable work undertaken;
- curricula vitae and professional qualifications of key personnel;
- details of relevant professional memberships, certifications and registrations;
- brief methodology and approach;
- signed declaration confirming independence and disclosing any conflicts of interest;
- confirmation of confidentiality arrangements and information security measures; and
- any other supporting information demonstrating the firm's suitability for pre-qualification.

13. EVALUATION CRITERIA

Expressions of Interest will be evaluated to assess the suitability of firms for inclusion on the pre-approved list. Evaluation will consider, inter alia:

- legal eligibility and completeness of submissions;
- compliance with mandatory submission requirements;
- relevant forensic audit and investigation experience;
- public sector or comparable assignment experience;
- qualifications and experience of key personnel;
- technical and organisational capacity;
- methodology and approach;
- independence and conflict of interest disclosures;
- confidentiality and data protection arrangements; and
- past performance and contactable references.

Only firms found to be suitably qualified and responsive to the requirements of this Expression of Interest will be considered for inclusion on the pre-approved list. Inclusion on the pre-approved list does not guarantee appointment, award of work or invitation to every future procurement process.

14. VALIDITY OF THE PRE-APPROVED LIST

The pre-approved list shall remain valid for the period 01 July 2026 - 30 June 2031, unless amended, suspended, cancelled or replaced by the Roads Authority in accordance with applicable procurement requirements.

Inclusion on the pre-approved list shall not guarantee the award of any contract, nor shall it create any obligation on the Roads Authority to invite any particular firm to bid for a future assignment.

15. FUTURE PROCUREMENT PROCESS

Where the need arises, the Roads Authority may invite firms included on the pre-approved list to participate in future procurement processes for specific forensic audit or investigation assignments.

Any such future process shall be conducted in accordance with the applicable procurement framework and may require the submission of technical and/or financial proposals, depending on the nature, value and complexity of the assignment.

The detailed terms of reference, evaluation criteria, methodology requirements, pricing schedules and deliverables for each specific assignment will be issued at the relevant procurement stage.

16. CONFIDENTIALITY AND CONFLICT OF INTEREST

Forensic audit assignments may involve access to confidential, sensitive, personal, financial, procurement, contractual and operational information. Participants must demonstrate that they have adequate internal controls and systems to ensure confidentiality, secure handling of information, restricted access to sensitive records and proper preservation of evidence.

Interested firms must disclose any actual, potential or perceived conflict of interest that may affect their independence or suitability. The Roads Authority reserves the right to exclude any firm where a conflict of interest exists or where independence is reasonably in doubt.

Successful service providers may be required to sign confidentiality and non-disclosure agreements before commencement of any assignment.

17. RESERVATION OF RIGHTS

The Roads Authority reserves the right to:

- accept or reject any Expression of Interest;
- request clarification or additional information from any interested firm;
- verify submitted information and references;
- conduct due diligence, where necessary;
- amend, cancel, suspend or re-issue this Expression of Interest;
- include or exclude firms from the pre-approved list, subject to applicable law; and
- invite firms from the pre-approved list to participate in future procurement processes based on the specific requirements, sensitivity, urgency, value and complexity of the assignment.

PART C: FORMS AND SCHEDULES

FORM 1: EXPRESSION OF INTEREST APPLICATION FORM

To be completed by the participant/service provider.

Item	Details / Response
Name of Firm/Service Provider	
Company Registration Number	
Date of Registration	
Physical Address	
Postal Address	
Telephone Number	
Email Address	
Contact Person	
Position of Contact Person	
NamRA Good Standing Certificate Attached (Original or Certified Copy)	Yes / No
Social Security Good Standing Certificate Attached (Original or Certified Copy)	Yes / No
Affirmative Action Compliance Certificate Attached (Certified Copy)	Yes / No
Professional Registration/Membership Attached (Certified Copy)	Yes / No

Declaration by participant:

I/We hereby confirm that the information submitted in this Expression of Interest is true, accurate and complete to the best of my/our knowledge. I/We understand that the Roads Authority may verify the submitted information and that any misrepresentation may result in exclusion from the process or removal from the pre-approved list.

Name of Authorised Signatory	
Capacity / Position	
Signature	
Date	

FORM 2: DECLARATION OF INDEPENDENCE AND CONFLICT OF INTEREST

The participant must disclose any actual, potential or perceived conflict of interest that may affect its independence or suitability to provide forensic audit services to the Roads Authority.

Declaration Item	Response / Details
Has the firm previously provided services to the Roads Authority?	Yes / No. If yes, provide details.
Does the firm or any key personnel have any relationship with Roads Authority staff, board members, contractors, consultants or suppliers that may create a conflict of interest?	Yes / No. If yes, provide details.
Is the firm currently involved in any matter that may compromise its independence in relation to the Roads Authority?	Yes / No. If yes, provide details.
Does the firm confirm that it is able to perform forensic audit assignments independently and objectively?	Yes / No. If no, provide details.

Name of Authorised Signatory	
Capacity / Position	
Signature	
Date	

FORM 3: EXPERIENCE OF SIMILAR ASSIGNMENTS

Participants must list relevant forensic audit or investigation assignments completed within the past three (3) years. Where confidentiality restrictions apply, anonymised descriptions may be provided.

Client / Sector	Nature of Assignment	Brief Scope	Year	Duration	Role of Firm	Reference / Contact

FORM 4: KEY PERSONNEL SCHEDULE

Participants must provide details of key personnel available to undertake forensic audit assignments.

Name	Position / Role	Qualification(s)	Professional Membership(s)	Years of Experience	Relevant Expertise