

Request for proposals from potential partner organisations for exam services to be provided to iCPAR for its new Certified Accounting Technician (CAT) qualification

Issued on: 21 February 2018

1. Background

iCPAR's vision is to deliver a "strong, relevant and sustainable profession" that will contribute to the Rwanda Vision 2020. To achieve this vision, the iCPAR 2017-2021 strategy includes a specific focus on enhancing accounting technician level skills. iCPAR is introducing "the enhanced Certified Accounting Technician with new pathways to Public Financial Management (PFM), Tax, Industry and Assurance. This will create a new, practical and sought-after qualification." During 2017, the new iCPAR CAT qualification has been developed, with support from ACCA, under the DFID funded International Federation of Accountants' (IFAC) Professional Accountancy Organization (PAO) Capacity Building Program, to be nationally relevant and globally recognised.

iCPAR's new, innovative CAT qualification, which will provide Rwanda with skilled accounting technicians who can meet the needs of employers and the country, and strengthen the Rwandan economy.

Whilst iCPAR builds its capacity to run its own competency based CAT exams, it now invites potential partner organisations to support the introduction of its new CAT, through:

- provision of an exams development and marking service
- support in capacity building for exams provision by iCPAR

2. Invitation

iCPAR invites proposals from potential partner organisations to provide exams services for its new CAT qualification for the first two sittings. Organisations are asked to submit their proposals by 14th March 17.00 Central Africa time. Proposals should be emailed to iCPAR (email: tender@icparwanda.com) and copied to ACCA¹ (email: iCPARexamtender@accaglobal.com). Late submissions cannot be accepted.

Potential partner organisations may contact Jean Marie Vianney Muhire, the Director of Education Development Services jmv.muhire@icparwanda.com and copied to iCPARexamtender@accaglobal.com to ask questions about this tender for clarification purposes.

During the tender process, iCPAR may contact tendering organisations to ask questions for clarification purposes.

3. Tender timetable

Activity	Deadline date
Tender invitation issued by iCPAR	21 February 2018
Tender responses received by iCPAR	14 March 2018

¹ The outsourced exam services selection process and the development and implementation of iCPAR's new CAT qualification is supported by ACCA and IFAC as part of a capacity building project under the DFID-funded IFAC PAO Capacity Building Program.

4. Eligibility

To be eligible as a potential partner, organisations must meet the following criteria:

- If a professional accountancy organisation, be a current member of the International Federation of Accountants (IFAC); this requirement does not apply to non-professional accountancy organisations such as publishers etc.
- Be a financially viable entity
- Uphold high ethical standards and not engage in fraudulent or corrupt activity
- Declare any potential conflict of interest
- Declare any unfair competitive advantage, similar to those outlined above relating to potential conflict of interest
- Be able to undertake the work outlined themselves, and have experience of such work, and/or clearly declare any partnerships or contracting with other organisations or individuals that is proposed as part of the tender
- Treat all information provided by iCPAR as private and confidential

5. Selection criteria

iCPAR, working with IFAC and ACCA, will evaluate tenders using the following criteria:

- Compliance with tender instructions
- Financial viability as an entity
- Experience in setting and marking exams
- Experience in working with competence based exams
- Quality assurance proposals
- Experience in capacity building
- Experience and skills of staff members/consultants to be used for the project
- Past success with similar contracts in terms of quality, cost and meeting deadlines
- Organisational sustainability and financial security
- Cost and value for money
- Proposal compliance with relevant IFAC International Education Standards (IESs)
- Knowledge of Rwanda and/or any other developing country would be an added advantage.

6. Format required

Potential partner organisations should set out their bids as follows:

- Organisational overview – type of work undertaken including volume, time since establishment, sustainability and financial security
- Two external referees for the organisation – name, organisation, job title and contact details; we will approach the referees at the appropriate stage of the tender process
- Names, job roles, project roles, qualifications and experience of key staff/consultants for the bid

- A description of how the potential partner organisation intends to deliver each key component and deliverable
- A description of experience and expertise in similar work
- Explanation of the approach to ensuring iCPAR's long-term sustainability, through the capacity building services, and more broadly if applicable.
- An outline of security arrangements to ensure the integrity and confidentiality of exams
- Explanation of how the proposal complies with relevant IFAC International Education Standards
- Costs for each key component and deliverable, in £UK sterling, broken down into costs for each key component (presented in the same format as the table in section 9, page 5) and **NOT simply one overall project total**; costs must be exclusive of VAT and must state whether VAT is applicable to each component
- Options for cost savings and efficiencies
- Risks and mitigations
- Assumptions and dependencies
- All tender bids should be submitted as pdf files

7. CAT timetable

iCPAR's new CAT will be introduced in tranches of one stage every six months i.e. Stage 1 in 2018 (first teaching in August 2018 and first exams in December 2018), Stage 2 in 2019 (first teaching in February 2019 and first exams in June 2019) and Stage 3 later in 2019 (first teaching in August 2019 and first exams in December 2019).

8. Description of services sought

8.1 iCPAR is seeking:

- exam development for its new CAT, Stage 1 and 2; for the first two sittings. Please note:
 - o iCPAR intends to manage its own exams fully by the time the first sitting for Stage 3 takes place
 - o full details of the CAT qualification structure and the high-level competency framework on which it is based are shown as Appendix 1
 - o the full competency framework is shown as Appendix 2
 - o the agreed exam structure and format are shown as Appendix 3
- exam marking for its new CAT Stage 1 and 2
- capacity building for iCPAR exams team (internal and external) to enable it to fully take over responsibility for exam development and marking; this is anticipated to be in place from the December 2019 sitting

8.2 The following services are **not** sought by iCPAR and are out of scope for this project; iCPAR will undertake, or manage, these activities:

- printing of exam papers
- distribution of exam papers to exam centres

- collection of exam papers from exam centres
- notification of results to students and tuition providers
- communication with students about exam dates and exam conduct regulations
- registration of students for exams
- invigilation.

9. Conditions to be met

9.1 Exams need to:

- be compliant with relevant IFAC International Education Standards (IESs)
- be drafted and checked by qualified professionals with experience of exam writing/checking
- be drafted and distributed to iCPAR securely at all times.
- be original, and not taken from previously set exams.
- adequately test students' skills and knowledge as set out in the Competency Framework, covering approximately 80% of the framework in every exam, and the additional 20% over each cycle of four exam sittings
- cover only material within the Competency Framework
- be fair, and not time pressured, for a competent student
- be of a consistent standard and difficulty level across all sittings, as appropriate to each Stage and its subject matter
- provide assurance that a student who passes the exam could undertake tasks in the workplace, and have the relevant knowledge, as set out in the Competency Framework
- contain no mistakes
- be relevant to the Rwandan environment in terms of currency, business scenarios and names etc., but not refer to real names of individuals and businesses
- contain clear language and unambiguous questions
- be of an internationally acceptable standard, to ensure that successful students gain appropriate credits and exemptions from other qualifications
- be delivered to iCPAR in pdf format to meet agreed deadlines

9.2 Exam marking needs to:

- be based on a clear and appropriate marking scheme
- provide a result which declares students competent or not yet competent for each exam paper; pass marks will not be given to students and no differential pass rates will be given i.e. students will pass or fail rather than be awarded marks on a scale such as pass/merit/distinction or a percentage pass rate
- use subject matter experts/examiners/markers from Rwanda where possible

9.3 Capacity building services need to:

- identify skills needed by iCPAR internal and external exams team in preparation for iCPAR taking over full running of its exams for future sittings (date to be confirmed and anticipated to be from December 2019)
- provide those skills and outline how this provision will be undertaken

Tenders should outline how the tendering organisation can provide the following services to iCPAR:

Key component	Deliverable	Delivery date
Development of exams for CAT Stage 1, including quality assurance process undertaken by tendering organisation and review by iCPAR, as well as security arrangements – full timetable and process to be provided by tendering organisation Stage 1 exams: <ul style="list-style-type: none"> • Financial Accounting • Management Accounting • Work Effectively in Accounting and Finance 	Specimen CAT Stage 1 exam to be used to prepare tuition providers and students	May 2018
	Live CAT Stage 1 exams to be sat in December 2018 (first Stage 1 exam sitting)	August 2018
	Back up CAT Stage 1 exam for December 2018 (first Stage 1 exam sitting) in case live exam cannot be used due to security breach etc.	August 2018
	Live CAT Stage 1 exams to be sat in June 2019 (second Stage 1 exam sitting)	Feb 2019
	Back up CAT Stage 1 exam for June 2019 (second Stage 1 exam sitting) in case live exam cannot be used due to security breach etc.	Feb 2019
Development of exams for CAT Stage 2, including quality assurance process undertaken by tendering organisation and review by	Specimen CAT Stage 2 exam to be used to prepare tuition providers and students	Oct 2018

Key component	Deliverable	Delivery date
<p>iCPAR, as well as security arrangements – full timetable and process to be provided by tendering organisation</p> <p>Stage 2 exams:</p> <p>Financial Accounting (CAT FA 2)</p> <p>Management Accounting (CAT MA 2)</p> <p>Professional Ethics in Accounting and Finance (CAT PE 2)</p>		
	Live CAT Stage 2 exams to be sat in June 2019 (first Stage 2 exam sitting)	Feb 2019
	Back up CAT Stage 2 exam for June 2019 (first Stage 2 exam sitting) in case live exam cannot be used due to security breach etc.	Feb 2019
	Question bank for future exam sittings for CAT Stage 1 and 2 – sufficient to cover 2 further exam sittings for each of Stage 1 and 2	June 2019
Marking of exams for CAT Stage 1 – including marking, standardisation, appeals and provision of marks to iCPAR in order for iCPAR to distribute results to students - full timetable and process to be provided by tendering organisation	<p>CAT Stage 1 exams marked and results delivered to iCPAR (December 2018 exam sitting)</p> <p>Appeals considered and concluded in consultation with iCPAR</p>	Jan 2019
	<p>CAT Stage 1 exams marked and results delivered to iCPAR (June 2019 exam sitting)</p> <p>Appeals considered and concluded in consultation with iCPAR</p>	July 2019
Marking of exams for CAT Stage 2 – including marking, standardisation, appeals and provision of marks to iCPAR in order for iCPAR to distribute results to students - full	<p>CAT Stage 2 exams marked and results delivered to iCPAR (June 2019 exam sitting)</p> <p>Appeals considered and</p>	July 2019

Key component	Deliverable	Delivery date
timetable and process to be provided by tendering organisation	concluded and results delivered to iCPAR	
Capacity building for iCPAR exams team (internal and external) to enable it to fully take over responsibility for exam development and marking; this is anticipated to be in place from the December 2019 sitting. Full proposal for capacity building programme, including timetable to be provided by tendering organisation		April 2018 – April 2019
iCPAR will introduce a tailored entry to CAT membership for tax advisors and SACCO auditors through one integrated exam testing competency across the CAT syllabus; this exam will focus on practical application of skills.	Specimen integrated CAT exam to be used to prepare tuition providers and students	August 2018
	Live integrated CAT exam to be sat in December 2018 (first integrated CAT exam sitting)	August 2018
	Back up integrated CAT exam for December 2018 (first integrated CAT exam sitting) in case live exam cannot be used due to security breach etc.	August 2018
	Live integrated CAT exam to be sat in June 2019 (second integrated CAT exam sitting)	Feb 2019
	Back up integrated CAT exam for June 2019 (second integrated CAT exam sitting) in case live exam cannot be used due to security breach etc.	Feb 2019

10 Appendices

- Appendix 1 - CAT qualification structure (supplied separately)
- Appendix 2 - Detailed syllabus (supplied separately)
- Appendix 3 a, b, c & d - Full competency framework (supplied separately)
- Appendix 4 - agreed exam structure and format (see page 9)

Appendix 4

Agreed exam details: timing, types of questions, format

- **Timing**

Two exam sittings each year, one in June and one in December

- **Format**

A mix of paper based exams, non-invigilated self-tests, and work experience signed off by an employer, as shown in Appendix 1

- **Question types for paper based exams should be:**

- Stage 1: multiple choice questions
- Stage 2: multiple choice questions
- Stage 3: mix of multiple choice questions, numerical calculation and written answer questions

- **Format of exams**

- Stage 1:
 - Two hour exam
 - 50 multiple-choice questions
- Stage 2:
 - Two hour exam
 - 50 multiple-choice questions
- Stage 3 and integrated exam:
 - Three hour exam
 - Ten multiple-choice questions
 - Six longer questions requiring written explanation and calculation