



LAW SOCIETY OF KENYA

INVITATION TO SUBMIT A PROPOSAL FOR THE PROVISION OF EXTERNAL AUDIT
SERVICES

FOR THE LAW SOCIETY OF KENYA

ALL CANDIDATES ARE ADVISED TO READ CAREFULLY THE CONTENTS OF THIS
TENDER DOCUMENT IN ITS ENTIRETY BEFORE BIDDING.

TENDER REF. NO. LSK/RFP/OT/02/2025

SUBMISSION DEADLINE: THURSDAY 11TH SEPTEMBER, 2025 AT 11:00 A.M.

Lavington, opp Valley Arcade, Gitanga Road
P.O Box 72219-00200 Nairobi, Kenya
Dropping Zone 149 – Revlon Plaza
Tel:+254-709 087 000

Website: www.lsk.or.ke

Our Ref:

Your Ref: TBA

Date: 27/08/2025

TENDER REF. NO. - LSK/RFP/OT/02/2025: INVITATION TO SUBMIT A PROPOSAL FOR THE PROVISION OF EXTERNAL AUDIT SERVICES

The Law Society of Kenya (LSK) also referred to as the Procuring Entity in this context, invites sealed tenders from eligible candidates for the provision of statutory Annual audit for Financial Year 2025. Prices quoted should be net inclusive of all taxes, must be in Kenya Shillings, and should remain valid for 120 days.

Completed tender documents are to be enclosed in plain sealed envelopes, marked with the tender number and tender descriptions, and be delivered at the Law Society of Kenya located in Lavington, along Gitanga Road opposite Valley Arcade in the Procurement office. Technical and financial proposals should be put in separate envelopes and stapled together or put under one common envelope but separate inner envelopes.

To be received on or before Thursday 11th September, 2025 AT 11:00 A.M.

Chief Executive Officer
Law Society of Kenya
P.O Box 72219-00200
Nairobi, Kenya

1. Introduction

The Law Society of Kenya (LSK) is Kenya's Premier Bar Association, with a membership of all practicing advocates, currently numbering over seventeen thousand members.

It has the mandate to advise and assist members of the legal profession, the government, and the larger public in all matters relating to the administration of justice in Kenya.

The Society was established by an Act of Parliament – The Law Society of Kenya Act (Chapter 18 of the Laws of Kenya). The Law Society in its present form is as per the establishment of the Law Society of Kenya Act, 2014, section 3.

2. Instructions to tenderers

2.1 Eligible tenderers

This Invitation to tender is open to all tenderers eligible as described in the instructions to tenderers. Successful tenderers shall provide the services within the stipulated timelines (hereinafter referred to as the term) specified in the tender documents.

The Society's employees, committee members, council members, and their relatives (spouse and children) are not eligible to participate in the tender unless where specially allowed.

2.2 Tenderers' Eligibility and Qualifications.

Pursuant to Clause 2.1 the tenderer shall furnish, as part of its tender, documents establishing the tenderer's eligibility to tender and its qualifications to perform the contract if its tender is accepted. The documentary evidence of the tenderer's qualifications to perform the contract if its tender is accepted shall establish to the Society's satisfaction that the tenderer has the financial and technical capability necessary to perform the contract.

2.3 Cost of tendering.

The Tenderer shall bear all costs associated with the preparation and submission of its tender and the Procuring Entity, will in no case be responsible or liable for those costs regardless of the outcome of the tendering process.

2.4 Contents of tender documents

The tender document comprises of the documents listed below and any addenda that might be issued in accordance with instructions to tenders

- i) Instructions to tenderers
- ii) Schedule of Requirements
- iii) Details of service

- iv) Form of tender
- v) Price schedules
- vi) Contract form
- vii) Confidential business questionnaire form
- viii) Litigation form

2.5 Clarification of tender documents

A candidate making inquiries of the tender documents may notify the Procuring entity by email via procurement@lsk.or.ke . In case of any inquire, should be channeled to the Procuring entity not later than three (3) days prior to the deadline for the submission of the tenders as prescribed by the Procuring Entity.

2.6 Amendment of tender Document

At any time prior to the deadline for submission of tenders, the Procuring entity, for any reason, whether at its initiative or in response to a clarification requested by the prospective tenderer, may modify the tender documents by issuing an addendum.

In order to allow prospective tenderers reasonable time in which to take the amendment into account in preparing their tenders, the Procuring entity at its discretion may extend the deadline for the submission of tenders.

2.7 Language of Tenders

The tender prepared by the tenderer, as well as all correspondence and documents relating to the tender exchanged by the tenderer and the Procuring entity, shall be written in the English language. Any printed literature furnished by the tenderer may be written in another language provided they are accompanied by an accurate English translation of the relevant passages in which case, for purposes of interpretation of the tender, the English translation shall govern.

2.8 Documents Comprising the Tender

The tender prepared by the tenderer shall comprise the following components:

- (a) A Tender Form and a Price Schedule are completed in accordance with instructions to tenderers.
- (b) Documentary evidence established in accordance with Clause 2.1 that the tenderer is eligible to tender and is qualified to perform the contract if its tender is accepted;
- (c) Confidential business questionnaire

2.9 Form of Tender

The Tenderer shall complete the Tender Form and the Price Schedule furnished in the tender documents.

2.10 Tender Prices

The tenderer shall indicate on the form of tender and the appropriate Price Schedule the unit prices and total tender price of the services it proposes to provide under the contract.

Prices indicated on the Price Schedule shall be the cost of the services quoted including all customs duties and VAT and other taxes payable and shall be submitted in a separate envelope.

Prices quoted by the tenderer shall remain fixed during the Term of the contract unless otherwise agreed by the parties. A tender submitted with an adjustable price quotation will be treated as non-responsive and will be rejected

2.11 Tender Currencies

Prices shall be quoted in Kenya Shillings

2.12 Validity of Tenders

Tenders shall remain valid for 120 days after the date of tender opening. A tender valid for a shorter period shall be rejected by the Procuring entity as non-responsive.

In exceptional circumstances, the Procuring entity may solicit the Tenderer's consent to an extension of the period of validity. The request and the responses thereto shall be made in writing. A tenderer granting the request will not be required nor permitted to modify its tender.

The tenderer shall furnish, as part of its tender, documents establishing the tenderer's eligibility to tender and its qualifications to perform the contract if its tender is accepted.

The documentary evidence of the tenderer's qualifications to perform the contract if its tender is accepted shall establish to the Procuring entity's satisfaction that the tenderer has the financial and technical capability necessary to perform the contract.

2.13 Format of the tender document

The tenderer may prepare two copies of the tender, clearly / marking each "**ORIGINAL TENDER**" and "**COPY OF TENDER,**" as appropriate. In the event of any discrepancy between them, the original shall govern. N/B All pages of both (Original and Copy) of the tender documents **MUST** be serialized & initialized by the tenderer including the attachments to the bid document.

The original and all copies of the tender shall be typed or written in indelible ink and shall be signed by the tenderer or a person or persons duly authorized to bind the tenderer to the contract. All pages of the tender, except for unamended printed literature, shall be initialed by the person or persons signing the tender.

The tender shall have no interlineations, erasures, or overwriting except as necessary to correct errors made by the tenderer, in which case such corrections shall be initialed by the person or persons signing the tender.

Tenders shall be sealed and indicated with the subject line **LSK/RFP/OT/02/2025, PROVISION OF EXTERNAL AUDIT SERVICES**, and be delivered at the Procuring Entity's Procurement office within the working hours.

Technical and financial proposals should be separated but put under one larger envelope.

2.14 Modification and Withdrawal of Tenders

The tenderer may modify or withdraw its tender after the Tender's submission, provided that written notice of the modification, including substitution or withdrawal of the tenders, is received by the Procuring entity prior to the deadline prescribed for submission of tenders.

The tenderer's modification or withdrawal notice shall be prepared, sealed, marked, and dispatched in accordance with the provisions of paragraph 2.9. A withdrawal notice may also be sent by email but followed by a signed confirmation copy, postmarked no later than the deadline for submission of tenders.

No tender may be modified after the deadline for submission of tenders.

No tender may be withdrawn in the interval between the deadline for submission of tenders and the expiration of the period of tender validity. Withdrawal of a tender during this interval may result in the Tenderer's forfeiture of its tender security.

2.15 Clarification of Tenders

To assist in the examination, evaluation, and comparison of tenders the Procuring entity may, at its discretion, ask the tenderer for a clarification of its tender. The request for clarification and the response shall be in writing through emails, and no change in the prices or substance of the tender shall be sought, offered, or permitted.

Any effort by the tenderer to influence the Procuring entity in the Procuring entity's tender evaluation, tender comparison, or contract award decisions may result in the rejection of the tenderers' tender.

2.16 Post-qualification

The Procuring entity will verify and determine to its satisfaction whether the tenderers who meet passmark or selected as having submitted the proposal with the highest combined score is qualified to perform the contract satisfactorily.

The determination will take into account the tenderer's financial and technical capabilities. It will be based upon an examination of the documentary evidence of the tenderers qualifications submitted by the tenderer, as well as such other information as the Procuring entity deems necessary and appropriate as it conducts due diligence.

An affirmative determination will be a prerequisite for the award of the contract to the tenderer. A negative determination will result in rejection of the Tenderer's tender, in which event the Procuring entity will proceed to the second-ranked tender to make a similar determination of that Tenderer's capabilities to perform satisfactorily.

2.17 Procuring entity's Right to Accept or Reject any or all Tenders

The Procuring entity reserves the right to accept or reject any tender, and to annul the tendering process and reject all tenders at any time prior to contract award, without thereby incurring any liability to the affected tenderer or tenderers or any obligation to inform the affected tenderer or tenderers of the grounds for the Procuring entity's action. If the Procuring entity determines that none of the tenders is responsive, the Procuring entity shall notify each tenderer who submitted a tender.

2.18 Notification of Award

Prior to the expiration of the period of tender validity, the Procuring entity will notify the successful tenderer in writing/email that its tender has been accepted.

The notification of award will signify the formation of the contract subject to the signing of the engagement letter between the tenderer and the procuring entity. Simultaneously the other tenderers shall be notified that their tenders were not successful.

2.19 The signing of Engagement Letter

At the same time as the Procuring entity notifies the successful tenderer that its tender has been accepted, the Procuring entity will simultaneously inform the other tenderers that their tenders have not been successful.

The successful tenderer shall sign and date the Engagement letter with the Procuring entity.

The contract will be definitive upon its signature by the two parties.

The parties to the contract shall have it signed immediately after the notification of the contract award is issued.

2.20 Assignment

The Audit firm shall not assign, in whole or in part, its obligations to perform under this Engagement letter, except with the Procuring entity's prior written consent.

3. Description of the Responsibilities.

Section 53(1) of the Law Society of Kenya Regulations, 2020 provides that, the Council shall recommend to the Society an external Auditor for approval by members for the purpose of auditing the accounts of the Society, the Branches, and the Chapters for the following year.

In view of the aforementioned, the Society is in the process of seeking proposals from registered audit firms to provide external audit services to the Society books of Accounts in conformity with International Financial Reporting Standards and in such manner as required by the Law Society of Kenya Act 2014 and the subsequent Law Society of Kenya Regulations 2020

The successful bidder will be required to perform the annual financial audits for the period January 1st to December 31st, 2025, within two weeks as it shall be spelt in the Engagement Letter.

4. Appendix to instructions to tenderers

Instructions to tenderers	Particulars of appendix to instructions to tenderers
2.1	The tender is open to all eligible firms for the Provision of External Audit Services.
	The tender documents can be accessed and downloaded from the Society's website; www.lsk.or.ke and arrange to forward their particulars/ contacts to the Head of Procurement, LSK, through email address procurement@lsk.or.ke before the closing date for records and for purposes of receiving clarifications and or addendums, if any.

	The tender Prices shall be quoted in Kenya shillings
2.12	The tender validity period is 120 days from the date of tender opening. A tender valid for a shorter period shall be considered as non-responsive and shall be rejected.
2.13	Bidders may submit one (1) original and one (1) copy of the bid document. All pages (Original and Copy) of the tender documents MUST be serialized & initialized by the tenderer including the attachments to the bid document & well bound.
	Technical and financial proposals should be separated but put under one larger envelope.
	The tender closing date will be on Thursday 11th September, 2025 AT 11:00 A.M.
5	The tender be submitted to the following address; The Chief Executive Officer Law Society of Kenya Lavington, Opp Valley Arcade Gitanga Road P.O Box 72219-00200
4	<p>In the Technical evaluation stage;</p> <ul style="list-style-type: none"> Criteria for evaluation is as specified in the table below; Pass Mark: 70 marks Bidders that score 70 marks and above shall have their financial bids evaluated. Bids not meeting the cut-off score of 70 marks will be declared non-responsive and will not be evaluated further. Bids responsive at the technical evaluation stage will be evaluated at the financial stage. <p>In the financial evaluation stage – in this stage; the following will be assessed.</p> <ul style="list-style-type: none"> The bids will be checked for the cost of all items. No correction of arithmetic errors- The tender sum as submitted shall be absolute and final and shall not be the subject of correction, adjustment, or amendment in any way by any person or entity. The tenderer with the highest combined score will be recommended for award.

5. Tender Evaluation Criteria

4.1 Stages of evaluation:

- A. **Mandatory requirements** will determine the satisfactory responsiveness of a tenderer, failure to meet any of these set requirements as noted hereunder will render a tender non-responsive and will automatically be disqualified/not proceed for Technical Evaluation.

- B. **Technical Evaluation:** Only firms who will attain an overall score of 70 marks in the technical evaluation will have their financial proposals evaluated.
- C. **Financial Evaluation Stage** - The bid that meets the requirements of the tender and is determined to have the highest combined score per complete Schedule will be recommended for award.

4.2.1 Mandatory requirements (preliminary evaluation)

S/No.	Criteria	Remarks(All are mandatory)
1)	Business Registration /Incorporation Certificate	
2)	A valid KRA Tax Compliance Certificate	
3)	KRA Pin certificate	
4)	A valid ICPAK Registration Certificate	
5)	A valid Business Permit	
6)	Partners' Valid Practicing Certificates	
7)	Provide a disclosure form confirming that the firm and or its partners and key staff do not have any conflict of interest which may exist with respect to Society.	
8)	Filled and signed confidential business questionnaire (<i>As Attached</i>)	
9)	Filled and signed form that the firm is not debarred on matters Public Procurement and Asset Disposal Act 2015 (<i>Sample Attached</i>)	

4.2.2 Technical requirements

Interested bidders are required to submit their comprehensive bids in line with the below criteria;

S/No.	Item description	Max Score	Remarks
A.	Company Profile		
i.	Provide company profile showing names of Directors, management team, and general structure of the company. The Consultant should demonstrate experience or ability to audit professional institutions.	7	
ii.	Give an account about the Firm's Management team, products & services, regional base, awards, years in operation	5	
iii.	Certification by regulatory/affiliation bodies (Be registered with the Institute of Certified Public	5	

	Accountants of Kenya and its partners must be holders of a current practicing certificate(s)).												
iv.	State number of Permanent and Temporary Employees (The employees should be experienced professionals capable of carrying out annual audits within required timelines in conformity with international standards on audit and financial reporting)	5											
v.	Any quality standards certifications/Accreditation?	3											
B.	Capability and experience												
i.	Number of years in the business (Min. of 5 years in operations) <table><tr><td>Duration</td><td>Total Score</td><td>Max. Score</td></tr><tr><td>1-4 years</td><td>0 marks</td><td rowspan="3">5 marks</td></tr><tr><td>5-10 years</td><td>3marks</td></tr><tr><td>10 years and above</td><td>5 marks</td></tr></table>	Duration	Total Score	Max. Score	1-4 years	0 marks	5 marks	5-10 years	3marks	10 years and above	5 marks	5	Demonstrate
Duration	Total Score	Max. Score											
1-4 years	0 marks	5 marks											
5-10 years	3marks												
10 years and above	5 marks												
ii.	Demonstrate a client base for similar services offered by providing references of recent experience in performing external audit services which should be a sample list of past or current clients including their details such as contacts, names, nature of the industry, nature of the value of services, period of appointment, contact person and email address. The organizations audited should have a fund value of at least Kes,300 million and above.	10											
iii.	Audited Financial Statements for the immediate past 3 years	6											
iv.	At least two (2) engagement partners must have a Masters Degree certificate and be a member of ICPAK with over 10 years of related experience. (attach ICPAK practicing Certificate) (4 points each)	8											
v.	Two other personnel must have relevant bachelor's degree (Finance, Actuarial Science, Economics or any other relevant course) CPA (K) holder with at least 3 years relevant experience (Attach a copy of the academic certificate and indicate ICPAK membership number) two (2) marks each	4											
C.	Methodology												

	<ul style="list-style-type: none"> • Demonstrate the Audit methodology the firm will apply. • Carry out an annual audit in accordance with international standards of Auditing (ISA) and International Financial Reporting Standards (IFRs) and reporting • Consideration of Laws and Regulations in Audit of Financial Statements • Sample Audited accounts • Any other relevant information 	7 marks	Provide detailed Methodology capturing the areas highlighted any other relevant area.
D.	Work plan		
	<ul style="list-style-type: none"> • Provide a clear work plan including activity, timelines, and expected delivery of financial statements 	5 marks	
	Total Technical Score	70	

To note; Only bidders who score 70% (49/70) and above in this stage will be subjected to financial evaluation.

4.2.3 Financial Proposal

Proposals will be ranked according to their combined technical (St) and financial (Sf) scores using the weights. The combined technical and financial score will be calculated as follows: - $S = St \times T \% + Sf \times P \%$. The successful firm will be the firm that will achieve the highest combined technical and financial score.

Proposals will then be ranked according to the combined technical (St) and financial (Sf) scores using the weights (T = the weight given to the Technical Proposal; P = the weight given to the Financial Proposal; $T + P = 1$) as following: $S = St \times T\% + Sf \times P\%$.

➤ **The successful Tenderer shall be the candidate with the highest combined score**

6. Bid submission

All candidates are required to submit their bid on or before Thursday 11th September, 2025 AT 11:00 A.M., to the below address.

The Chief Executive Officer
Law Society of Kenya
Lavington, Opp Valley Arcade Gitanga Road
P.O Box 72219-00200

7. CONFIDENTIAL BUSINESS QUESTIONNAIRE

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

You are advised that it is a serious offense to give false information on this form.

Part 1 General			
Business Name.....			
Location	of	Business	Premises
.....		Plot	No,
.....		Street/Road
Postal address		Tel No. Fax	
.....		Email	
Nature of Business			
.....			
Registration Certificate No.....		The maximum value of	
the business which you can handle at any one time – Kshs.		Name of	
your bankers.....		
.....			
Branch.....			
.....			
Part 2 (a) – Sole Proprietor			
Your name in full.....Age.....			
Nationality.....		Country of Origin.....	
Citizenship details			
.....			
Part 2 (b) – Partnership			
Given details of partners as follows			
Name	Nationality	Citizenship details	Shares

1.
2.
3.
4.

Part 2 (c) – Registered Company Private or Public State the nominal and issued capital of the company

Nominal Kshs.....

Issued Kshs.....

Given details of all directors as follows

Name	Nationality	Citizenship details	Shares
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1.		
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2.		
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3.		
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4.		
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Date.....	Signature of Candidate.....
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Form of Tender

To:

Date

Name and address of procuring entity

Tender No.

Tender Name

Gentlemen and/or Ladies:-

1. Having examined the Tender documents including Addenda No. (Insert numbers) the receipt of which is hereby duly acknowledged, we the undersigned, offer to provide statutory external audit services under this tender in conformity with the said Tender document for the sum of [Total Tender amount in words and figures]

Tender amount in words and figures]

or such other sums as may be ascertained in accordance with the Schedule of Prices attached herewith and made part of this Tender.

2. We undertake, if our Tender is accepted, to provide the Audit services in accordance with the conditions listed in the Engagement letter which forms part of this tender.

3. We agree to abide by this Tender for a period of[number] days from the date fixed for Tender opening of the Instructions to Tenderers, and it shall remain binding upon us and may be accepted at any time before the expiration of that period.

4. This Tender, together with your written acceptance thereof and your notification of award, shall constitute a Contract between us subject to the signing of the contract by both parties.

5. We understand that you are not bound to accept any tender you may receive but as per benefits to be offered by the prospect insurer.

[Signature]

[In the capacity of]

Duly authorized to sign tender for and on behalf
of

Provide a brief account of the firm's litigation history

SELF DECLARATION FORMS REPUBLIC OF KENYA

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)

SELF DECLARATION THAT THE PERSON/TENDERER WILL NOT ENGAGE IN ANY CORRUPT OR FRAUDULENT PRACTICE

I,.....of P.O. Box.....being a resident

of.....in the Republic of.....do hereby make a statement as follows:-

THAT I am the Company Secretary/ Chief Executive/ Managing Director/ Principal Officer/ Director of.....

(insert name of the Company) who is a Bidder in respect of Tender No.

..... for.....(insert tender title/description)

for..... (insert name of Procuring entity) and duly authorized and competent

to make this statement.

THAT the aforesaid Bidder, its servants and/or agents / subcontractors will not engage in any corrupt or fraudulent practice and has not been requested to pay any inducement to any member of the Board, Management, Staff and/or employees and/or agents of..... (insert

name of the Procuring entity) which is the Procuring entity.

THAT the aforesaid Bidder, its servants and/or agents / subcontractors have not offered any inducement to any member of the Board, Management, Staff and/or employees and/or agents of..... (insert name of the

Procuring entity).

THAT the aforesaid Bidder will not engage / has not engaged in any corrosive practice with other bidders participating in the subject tender.

THAT what is deposed to hereinabove is true to the best of my knowledge, information and belief.

.....

.....

.....

(Date)

(Title) (Signature)

Bidder Official Stamp

SELF DECLARATION FORM

REPUBLIC OF KENYA

PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)

SELF DECLARATION THAT THE PERSON/TENDERER IS NOT DEBARRED IN THE MATTER OF THE PUBLIC PROCUREMENT AND ASSET DISPOSAL ACT 2015.

I,of P.O. Box.....being a resident
of.....in the republic of.....do hereby make a statement as
follows:-

THAT I am the Company Secretary/ Chief Executive/ Managing Director/ Principal
Officer/ Director of.....

(insert name of the Company) who is a Bidder in respect of **Tender No.**

..... for.....(insert tender title/description)

for..... (insert name of Procuring entity) and duly authorized and competent
to make this statement.

THAT the aforesaid Bidder, its Directors and subcontractors have not been debarred from
participating in procurement proceeding under Part IV of the Act.

THAT what is deposed to hereinabove is true to the best of my knowledge, information and belief.

.....
.....

(Title)

Bidder Official Stamp

(Signature)

.....
(Date)

Registration Form

TENDER DESCRIPTION: INVITATION TO SUBMIT A PROPOSAL FOR THE PROVISION OF EXTERNAL AUDIT SERVICES.

TENDER REF. NO: LSK/RFP/OT/02/2025

Candidate Name	
Postal address	
Telephone contact	
Email contact	
Authorized person's Name and position	