



REQUEST FOR TENDER

Appointment of External Auditor

Financial Year Ending 31 December 2026

Item	Details
RFT reference	BCA/RFT/AUDIT/2026/001
Issuing entity	BCA Sports Foundation
Registered address	Level 2, Standard Chartered Tower, Bank Street, Ebène, Cybercity 72201, Republic of Mauritius
Tender type	Request for Tender for independent external audit and related assurance services
Financial year	1 January 2026 to 31 December 2026
Issue date	12 May 2026
Clarification deadline	20 May 2026, 17:00 Mauritius time
Submission deadline	10 June 2026, 17:00 Mauritius time
Submission address	s.sandooyea@badmintonafrica.com j.shigoli@badmintonafrica.com
Proposal validity	120 days from submission deadline
Confidentiality	This RFT and all information supplied by BCA are confidential and must be used only for this tender process.

Important note to tenderers

This tender is subject to approval by the competent BCA governance body. BCA reserves the right to cancel, amend, reissue or not award the tender at any time before appointment, without incurring liability to any tenderer.



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1. Invitation to Tender

BCA Sports Foundation invites suitably qualified audit firms in Mauritius to submit proposals for appointment as external auditor for the financial year ending 31 December 2026. The appointment will cover the independent audit of the annual financial statements and related governance, Council, Founder and Member Association reporting deliverables.

The purpose of this RFT is to provide all invited firms with a consistent scope, consistent information, transparent evaluation criteria, and clear controls over deadlines, documentation, additional work and fees.

Tenderers are requested to submit a complete proposal in accordance with this RFT by the submission deadline stated on the cover page. Late or incomplete submissions may be rejected at BCA's discretion.

2. Background and Audit Context

BCA Sports Foundation is registered in Mauritius under the Foundations Act 2012. It operates as the continental badminton organisation for Africa and supports the promotion, administration and development of badminton across the continent. Its activities include continental competitions, development programmes, technical official development, para badminton initiatives, equipment support, member support and other programmes aligned with the development of badminton in Africa.

The Founder of the Foundation is the Badminton World Federation (BWF). BWF is the principal funding and oversight stakeholder for several of BCA's programmes. The audit must therefore support strong governance, financial accountability, Founder reporting and Member Association confidence.

The Foundation's financial statements are prepared in United States Dollars (USD) and in accordance with IFRS Accounting Standards, unless BCA approves a different basis in writing. The annual audit is expected to be conducted in accordance with International Standards on Auditing and applicable professional, ethical, independence and regulatory requirements in Mauritius.

The 2025 financial statements recorded revenue of approximately USD 993,000, mainly from BWF grants, and the Foundation's audit process also required attention to grant reporting, Value in Kind support, expense documentation, going concern support and timely finalisation. Tenderers should therefore demonstrate a clear understanding of grant-funded, non-profit, sports and international federation environments.

3. Objectives of the Appointment

- To obtain an independent audit opinion on the annual financial statements for the year ending 31 December 2026.
- To support BCA's governance, Council reporting, Founder reporting and Member Association accountability.
- To identify significant accounting, internal control, documentation, grant reporting and compliance matters in a timely manner.
- To ensure that audit work is planned early enough to allow final signed financial statements by 30 March 2027, unless otherwise agreed by BCA.
- To obtain clear pricing, agreed deliverables and written change control for any additional work outside the approved scope.



4. Scope of Services

4.1 Core Audit Scope

- Audit the annual financial statements of BCA Sports Foundation for the year ending 31 December 2026.
- Conduct the audit in accordance with International Standards on Auditing and applicable Mauritian professional requirements.
- Audit financial statements prepared in accordance with IFRS Accounting Standards, unless another framework is agreed by BCA in writing before audit planning starts.
- Issue an independent auditor's report addressed to the appropriate body of BCA Sports Foundation, as confirmed by BCA.
- Review the consistency of other information included with the financial statements, including corporate data and the statement of Council responsibilities where applicable.
- Communicate with Council Members, the Treasurer, CEO, Finance Manager and any designated Finance Committee or Tender/Audit Panel on audit planning, audit risks, significant findings and internal control observations.
- Perform normal opening balance and comparative figure procedures, including predecessor auditor liaison where there is a change in auditor.

4.2 Governance, Controls and Management Letter

- Review controls relevant to the audit, including payment initiation, verification, approval, authorisation, supplier documentation, travel/event expenses and grant allocation processes.
- Issue a management letter or internal control observations report with risk rating, implication, recommendation, management response, responsible owner and target implementation timeline.
- Highlight significant deficiencies, material weaknesses, accounting policy issues, related party matters, grant accounting issues, going concern considerations, documentation gaps and risk areas requiring Council attention.
- Attend at least one audit planning meeting and one audit closing meeting with BCA management and, where requested, the Treasurer or Finance Committee.

4.3 BWF / Founder Grant Reporting and Acquittal Support

BCA requires early clarity on what the auditor can and cannot sign or confirm in relation to BWF grant reporting. Tenderers must state whether the following will be included in the core audit fee or priced separately:

- Confirmation or review of total grants approved and funds received for FY2026.
- Review, agreed-upon procedures or other professional work over FY2026 grant acquittal schedules and remaining/unutilised funds.
- Review of Value in Kind (VIK) support, including equipment and non-cash support where applicable.
- Confirmation of whether the audited annual report or financial statements contain details of funds received from BWF, itemised grant income by area and full VIK support where applicable.
- Breakdown of grant amount received, actual expenditure by grant type and variances.
- Auditor comments, exception reporting or factual findings on selected grant acquittal schedules.
- A professional deliverable suitable for submission to BWF, subject to the auditor's legal, professional and independence constraints.

Grant reporting limitation

BCA will not require an auditor to sign management representations that the auditor considers legally or professionally inappropriate. Where a proposed declaration cannot be signed by the auditor, the tenderer must propose acceptable alternative wording or an agreed-upon procedures, limited assurance or other suitable professional engagement.



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4.4 Additional Services to be Quoted Separately

- Agreed-upon procedures engagement for BWF grant acquittal schedules.
- Special purpose audit certificate, comfort letter or Founder funding confirmation support, if required and professionally permissible.
- Tax advisory work, only where it does not impair audit independence and is approved in writing by BCA.
- Attendance at an Annual General Meeting, Special General Meeting, Council Meeting or Finance Committee Meeting.
- Additional procedures arising from late changes to financial statements, significant audit adjustments, delayed information or additional donor requirements.

5. Deliverables and Reporting Timetable

Deliverable	Target date	Notes
Audit planning memorandum / audit plan	By 15 December 2026	To include timetable, key risks, materiality approach, information request list and meeting schedule.
Initial information request list	By 15 January 2027	To be issued early enough for BCA to prepare records and supporting documents.
Audit fieldwork	Target February/ March 2027	Exact dates to be agreed after management accounts and supporting schedules are ready.
Draft audit findings / issues list	By 10 March 2027	Significant issues must be escalated early and not left to final sign-off week.
Draft audited financial statements reviewed by auditor	By 20 March 2027	Subject to timely receipt of complete records and management responses.
Management letter / internal control report	By 30 March 2027	Draft report for management responses, followed by final report.
Final audited financial statements and audit report	No later than 30 March 2027	Final sign-off subject to all required evidence, representation letters and governance approvals.
Optional BWF grant reporting deliverable	By agreed date, preferably before 30 April 2027	Tenderer to propose timing and dependency list.

Tenderers must include a proposed timetable and identify all information required from BCA, including the latest date by which BCA must provide management accounts, trial balance, bank confirmations, grant schedules, fixed asset details, Council minutes, legal confirmations and representation letters.

6. Eligibility and Mandatory Requirements

- The audit firm must be approved or registered to offer audit services in Mauritius and must provide evidence of firm approval or registration.
- The proposed engagement partner must be a licensed auditor in Mauritius and must provide the licence number and evidence of good standing.
- The firm must confirm compliance with applicable Mauritian audit regulation, professional standards, ethics and independence requirements.
- The proposed team must demonstrate knowledge of IFRS Accounting Standards, International Standards on Auditing, and applicable Mauritian audit, accounting, AML/CFT and foundation-related requirements.
- The tenderer must provide written independence, conflict of interest, confidentiality, anti-bribery and non-lobbying declarations.



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- The tenderer must confirm adequate professional indemnity insurance and quality management processes.
- The tenderer must confirm that it can protect sensitive documents, including passports, proof of address, banking documents, Founder/UBO information, supplier KYC and Council information.
- The tenderer must disclose any existing or prior relationship with BCA Sports Foundation, Fides, BWF, BCA Council Members, senior management, key suppliers or BCA Member Associations that may impair independence or create perceived conflicts.

7. Information to be Provided to Tenderers

BCA will provide the same information pack to all invited tenderers. Sensitive KYC documents should be supplied only at the shortlisted stage or after appointment, subject to confidentiality controls.

Stage	Information to be provided
With RFT pack	2025 audited financial statements; brief organisational profile; current audit scope; indicative 2026 budget summary; prior year audit timetable lessons; BWF grant reporting requirements in summary form.
After confidentiality undertaking / shortlisted stage	Foundation Charter and Annexure; Certificate of Registration; Register of Founder and Council Members; beneficiary information; current Council information; approved FY2026 budget; grant funding summary; payment procedure manual; prior management letter if approved for release.
After appointment	Full accounting records; trial balance and management accounts; bank statements and bank circularisation details; Council and committee minutes; legal circularisation letters; supplier KYC; grant agreements; event/project documentation; fixed asset/equipment schedules; related party information; representation letter support.

BCA will maintain a single clarification register. If one tenderer asks a question that affects scope, timetable or pricing, BCA will circulate the response to all invited tenderers without disclosing the identity of the tenderer that asked the question.

8. Tender Submission Requirements

Tenderers should submit one combined PDF proposal, clearly divided into the sections below, together with any completed schedules required in the appendices.

- Cover letter signed by an authorised partner.
- Firm profile, Mauritius audit licence or approval details, engagement partner licence details and international network affiliation, if applicable.
- Relevant experience with foundations, non-profit entities, sports organisations, grant-funded organisations, international federations or donor reporting.
- Proposed engagement partner, manager and key team members, with CVs and role allocation.
- Audit methodology, risk assessment approach, materiality approach, fraud risk approach and quality review arrangements.
- Audit timetable showing BCA deadlines, information requests, meetings and management deliverables.
- Approach to BWF grant reporting, VIK support and optional agreed-upon procedures or assurance deliverables.
- List of information required from BCA before and during the audit.
- Detailed fee proposal using the fee schedule in Appendix B.
- Independence, confidentiality, AML/CFT, conflict of interest, anti-bribery and non-lobbying declarations.
- At least three client references for comparable engagements, where confidentiality allows.

Submissions must be in English. Prices must be submitted in USD. BCA may request clarifications or interviews from shortlisted firms.



9. Clarifications and Communications

- All clarification requests must be submitted in writing by the clarification deadline stated on the cover page.
- Tenderers must not contact BCA Council Members, Management Company, staff, consultants, Founder representatives or other stakeholders about this tender except through the official clarification channel.
- Any attempt to lobby, influence or obtain confidential information outside the official process may lead to disqualification.
- BCA may issue addenda or clarification responses to all tenderers. Tenderers must acknowledge receipt of any addenda and take them into account in their submissions.

10. Fee Proposal and Change Control

The fee proposal must be transparent and must distinguish between core audit work, disbursements, VAT and optional additional services. Tenderers must state all assumptions and exclusions.

Fee component	Tenderer to complete	Required detail
Core audit fee for FY2026 annual financial statements	USD [amount], excluding VAT	Must include planning, fieldwork, audit report and normal completion procedures.
Management letter / internal control report	Included / separately priced	State whether included in core fee.
BWF grant acquittal review / AUP / assurance deliverable	Included / optional fee	Specify deliverable, procedures, level of assurance and limitations.
Attendance at meetings	Included / optional fee	State number of meetings included and hourly/day rate thereafter.
Disbursements	Cap or estimate	Disbursements must be itemised and capped where possible.
VAT	Rate and amount	State VAT treatment clearly.
Hourly rates for approved additional work	Partner / manager / senior / assistant rates	Additional work requires prior written approval by BCA.

Any additional work outside the agreed scope must be documented in writing before the work starts, including the reason for the work, estimated hours, proposed fee, expected deliverable and approval required from BCA. Emergency work required to meet a governance deadline must be notified immediately to the CEO, Finance Manager and Treasurer.

11. Evaluation Methodology

BCA will use a quality-and-cost evaluation model. The lowest fee will not automatically be selected; audit quality, independence, team capacity, relevant experience and ability to meet BCA deadlines are critical.

Criterion	Weight	Assessment focus
Mandatory compliance	Pass/Fail	FRC/Mauritius eligibility, licensed engagement partner, firm approval, independence, confidentiality, insurance and required declarations.
Technical quality and methodology	20%	Understanding of BCA, audit risks, IFRS/ISA approach, fraud risk, grant-funded operations, Founder reporting and internal controls.
Team competence and availability	15%	Engagement partner involvement, manager continuity, team capacity during March/April peak period and ability to meet 30 April sign-off.



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Criterion	Weight	Assessment focus
Relevant experience	15%	Foundations, non-profit entities, sports bodies, donor/grant reporting and international organisations.
BWF grant/acquittal approach	15%	Clear and professionally appropriate approach to grant schedules, VIK support, variances, factual findings and alternative deliverables if auditor declarations are inappropriate.
Timeline and project management	10%	Realistic workplan, information request discipline, escalation process, version control and responsiveness.
Financial proposal	20%	Fee competitiveness, transparency, VAT/disbursement clarity, assumptions and hourly rates for approved additional work.
References and overall fit	5%	References, communication style, sector fit and confidence in delivery.

Recommended minimum technical threshold: 60% of available technical marks before the financial score is considered. BCA may interview shortlisted firms and adjust scores only on the basis of documented clarifications.

12. Tender Governance and Approval

Role	Recommended responsibility
Tender Secretary	Finance Manager or designated officer: issues RFT, maintains clarification register, receives bids and checks completeness.
CEO	Ensures governance integrity, validates scope, supports evaluation and prepares recommendation to the appropriate governance body.
Treasurer	Reviews technical and financial scoring, audit quality, fees and timeline; presents or supports the recommendation where required.
Finance Committee / Council / Competent Body	Reviews recommendation and approves preferred firm or recommends appointment in accordance with BCA governance requirements.
Legal / Governance support, if required	Reviews conflict declarations, confidentiality, appointment letter and engagement letter terms.

- All panel members will sign conflict-of-interest declarations before accessing tenders.
- Any person with a personal or professional relationship with a tenderer will declare it and recuse themselves where appropriate.
- All scoring will be documented and retained with the tender file.
- BCA will keep a clear audit trail showing invited firms, questions answered, bids received, evaluation scores, approval decision, appointment letter and engagement letter.

13. Key Terms and Conditions

- BCA may accept or reject any tender and is not obliged to appoint the lowest-priced tenderer.
- BCA may cancel, amend, suspend or reissue the tender at any time before appointment.
- Tender costs are borne by tenderers. BCA will not reimburse any tender preparation costs.
- All information provided by BCA is confidential and may only be used for the purpose of this tender process.
- The successful tenderer will be required to sign an engagement letter acceptable to BCA, covering scope, fees, deliverables, deadlines, confidentiality, audit access, professional responsibilities and change control.



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- The successful tenderer must obtain professional clearance from the predecessor auditor, if applicable, before commencing the audit.
- BCA may conduct due diligence on the preferred tenderer, including licence verification, reference checks and conflict checks.
- BCA may negotiate scope, timetable and fee terms with the preferred tenderer before appointment.
- No tenderer may publicise its participation in this tender or use BCA's name, logo or relationship for marketing purposes without prior written consent.

14. Confidentiality and Data Protection

Tenderers will receive confidential organisational, financial, governance and potentially personal data. Tenderers must maintain strict confidentiality and implement appropriate access controls over all information received from BCA.

- Confidential information must be used only for preparing the tender and, if appointed, for performing the engagement.
- Tenderers must not share BCA information with third parties except where required for internal proposal review or professional quality control, and only under equivalent confidentiality obligations.
- Tenderers must apply secure transfer, storage and deletion procedures for sensitive documents, including passports, proof of address, bank documents, supplier KYC, Council information and Founder-related information.
- Unsuccessful tenderers may be required to delete or return sensitive documents upon request.
- The successful tenderer must include confidentiality and data handling provisions in the engagement letter or related terms of business.



15. Appendices

Appendix A - Tenderer Compliance Checklist

Requirement	Yes/No	Evidence / comment
Firm approved/registered for audit practice in Mauritius		
Engagement partner licensed auditor in Mauritius		
Evidence of good standing / licence details provided		
Independence declaration provided		
Conflict-of-interest declaration provided		
Confidentiality and data protection undertaking provided		
Professional indemnity insurance confirmed		
Relevant experience and references provided		
Detailed audit methodology provided		
BWF grant reporting / AUP approach provided		
Detailed fee schedule completed		
Tenderer declaration signed		

Appendix B - Fee Schedule Template

Item	Fee excluding VAT	VAT	Total	Included / assumptions
Core FY2026 audit				
Management letter / internal control report				
BWF grant acquittal review or AUP				
Attendance at audit planning meeting				
Attendance at audit closing meeting				
Attendance at AGM / Council / Finance Committee meeting				
Disbursements				
Other optional services				



Appendix C - Tenderer Declaration

- We confirm that the information contained in this tender is true, complete and accurate to the best of our knowledge.
- We confirm that our firm and the proposed engagement partner are eligible to provide audit services in Mauritius.
- We confirm that we are independent of BCA Sports Foundation and have disclosed all actual, potential or perceived conflicts of interest.
- We confirm that we will maintain confidentiality over all information received from BCA Sports Foundation.
- We confirm that no unauthorised contact or lobbying has been or will be made in relation to this tender.
- We confirm that any additional fees outside the agreed scope will be charged only after written approval by BCA.
- We confirm that we accept the tender conditions set out in this RFT, subject only to exceptions clearly stated in our tender submission.

Field	Tenderer to complete
Name	
Position	
Firm	
Signature	
Date	

Appendix D - Internal Evaluation Summary Template

Criterion	Maximum score	Score awarded	Comments
Mandatory compliance	Pass/Fail		
Technical quality and methodology	20		
Team competence and availability	15		
Relevant experience	15		
BWF grant/acquittal approach	15		
Timeline and project management	10		
Financial proposal	20		
References and overall fit	5		
Total	100		



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Appendix E - Recommended Internal Tender File Index

- Approved RFT and issue email.
- List of firms invited and date/time sent.
- Clarification questions and responses circulated to all tenderers.
- All tenders received, with receipt time and completeness check.
- Panel conflict-of-interest declarations.
- Individual scoring sheets and consolidated evaluation matrix.
- Interview notes, if applicable.
- Due diligence checks on preferred firm.
- Council / Finance Committee recommendation and approval record.
- Appointment letter and signed engagement letter.
- Professional clearance correspondence with predecessor auditor, if applicable.

End of document