

## Audit Procurement Re-Evaluation Summary - 2025/2026

### 1. Scoring Methodology

CRITERIA	MAXIMUM SCORE	BASIS OF EVALUATION
Technical Score	10 points	Average evaluator score (converted from 100%) using graduated scale
Financial Score	10 points	Based on affordability using a structured bracket system
Total Score	20 points	Sum of Technical + Financial Scores

### 2. Technical Scoring Scale

Average Technical Score (%)	Score(Out of 10)
90-100	10
80-90	9
70-80	8
60-70	7
50-60	6
40-50	5
30-40	4
0-30	0

### Financial Scoring Scale

Audit Fee(Ksh)	Score (out of 10)
51,000-70,000	10
71,000-80,000	9
81,000-90,000	8
91,000-100,000	7
101,000-110,000	6
111,000-120,000	5
121,000-150,000	4
<u>151,000-200,000</u>	<u>3</u>
<u>201,000-350,000</u>	<u>2</u>
<u>351,000 and above</u>	<u>1</u>

### 3. Financial Evaluation Ranking

Rank	Firm Name	Quoted Audit Fee (KES)	Remarks
1	Muema & Associates	63,000	Lowest bid & within our budget
2	Fortera Associates	65,000	Competitive and within our budget
3	Ernest & Associates	290,000 (1 year)	Expensive
4	Ronalds LLP	250,000 (2 years)	Expensive
5	SFAI Kenya Prolific	290,000 (2 years)	Expensive
6	GEMAL & Co.	379,600 (2 years)	Expensive
7	SKM Africa LLP	580,000 (3 years)	Expensive
	Ngigi & Partners	664,000	Expensive
	Julie Ward & Co.	350,000	Disqualified (late)

### 4. Average Technical Scores Per Firm (with the Total Scores (Financial and technical Scores as per the scale above))

S/N	Firm Name	Titus Mutuku	Ann Nduati	Zelda Kerubo	Average Technical Score	Tech Score (10)	Audit Fee Per year (KES)	Fin Score (10)	Total (20)	Remarks
1	SFAI Kenya Prolific	94	95	90	93.0	10	145,000	4	14	Technically strongest
2	Ernest & Associates	93	93	89	91.7	10	290,000	2	12	Consistently strong
3	GEMAL & Co.	96	64	91	83.7	9	189,800	3	12	Highly rated overall
4	Ronalds LLP	71	77	72	73.3	8	125,000	4	12	Solid submission
5	Fortera Associates	83	40	85	69.3	7	65,000	10	17	Solid Submission(Highest Score)
6	SKM Africa LLP	71	64	61	65.3	7	193,300	3	10	Moderate performance
7	Muema & Associates	86	50	17	51.0	6	63,000	10	16	Widely varied scores(Second highest Score)
8	Ngigi & Partners	71	–	20		0	664,000	1	1	Not rated by all evaluators (Reason: The quoted price lacked clarity on the number of years covered, making it difficult for the Treasurer to assign a fair score).
9	Julie Ward & Co.	–	–	70		0	350,000	4	2	Late submission

## 5. Recommendation

Based on the Re-evaluation results;

- 1) Fortera Associates emerges as a strong and strategic choice, having achieved the **Highest total score of 17 out of 20** when both technical and financial considerations are taken into account.
- 2) The firm recorded an average technical score of 69.3, equivalent to a technical score of 7 out of 10, and quoted a competitive audit fee of KES 65,000 per year, earning a perfect financial score of 10 out of 10. This combination reflects a solid technical foundation and outstanding cost-effectiveness.
- 3) In contrast, SFAI Kenya Prolific delivered the highest technical score at 93.0 (10/10), confirming its strong capacity and preparedness for the assignment. However, its quoted fee of KES 145,000 per year significantly lowered its financial score to 4/10, resulting in a total score of 14/20, which affects its overall ranking despite its technical strength.
- 4) Muema & Associates received the **second-highest overall score of 16/20**, supported by its low quote of KES 63,000 per year, which earned it a financial score of 10/10 and an average technical score of 51.0.

In view of these findings, **Fortera Associates stands** out as the most balanced and dependable option, offering both reasonable technical strength and excellent financial value. It is therefore recommended for appointment.

### Signed by AGM Adhoc Evaluation Committee:

- 1) Zelda Kerubo  
Secretary  
Signature: \_\_\_\_\_ ZM
- 2) Ann Nduati  
Treasurer  
Signature: \_\_\_\_\_ AWN
- 3) Titus Kilonzo Mutuku  
Chief Executive Officer  
Signature: \_\_\_\_\_ TKM

### Adopted by Annual General Meeting (AGM)

- 1) Proposer: \_\_\_\_\_
- 2) Secoder: \_\_\_\_\_