



Call for Tender

Digitisation of Education materials

Agreement Period

2025-2026

August 2025

INTOSAI Development Initiative

Stenersgata 2, N-0184 Oslo, Norway

Contents

1.	Introduction.....	3
2.	IDI	3
3.	The Procurement.....	3
3.1	Description of the Assignment.....	3
3.2	Ownership of content	4
3.3	Contact Person.....	4
3.4	Timelines	4
3.5	Contract Period	5
3.6	Submission of tender	5
3.7	Required documentation	5
3.8	Assessment of offers.....	5
3.9	Criteria for assessment of offers.....	6
3.10	Expenditures incurred in preparing the bid	6
	Annex A: contents example for the sample	7

1. Introduction

This is an invitation to bid for the INTOSAI Development Initiative's (IDI) tender to digitise approximately 60 hours of education contents designed and developed by IDI for the SAI SDG Auditor Initiative.

2. IDI

INTOSAI Development Initiative (IDI) is a Norwegian Foundation, and the Board is the supreme body. The Board consists of 10 representatives of Supreme Audit Institutions (SAIs) of different countries and is chaired by the Auditor General of Norway.

The International Organisation of Supreme Audit Institutions (INTOSAI) is the global professional organisation of Supreme Audit Institutions (SAIs) and comprises a membership of currently 194 SAIs, of which approximately 140 are from developing countries.

The INTOSAI Development Initiative (IDI) is an INTOSAI body, which supports Supreme Audit Institutions (SAIs) in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. IDI provides this support by facilitating and coordinating effective SAI capacity development programmes, developing and disseminating global public goods, strengthening regional bodies, networks and communities, and mobilizing scaled-up and more effective support to SAIs.

Using a client-centred approach the IDI facilitates SAI development initiatives at global, regional, subregional and SAI levels. To increase reach, some of our initiatives use non-mentor led programmed Digital Education.

Additional information about the IDI is available on www.idi.no

3. The Procurement

3.1 Description of the Assignment

As part of the recently launched SAI SDG Auditor Initiative, IDI will provide digital education to SAI auditors worldwide, covering areas such as the 2030 Agenda for Sustainable Development, the Sustainable Development Goals (SDGs), performance auditing, audit of SDG implementation as per IDI's SDGs Audit Model (ISAM 2024), policy coherence and principle of Leave No One Behind (LNOB), in audits.

The professional education content is structured into four parts:

- 'Welcome' part, which briefly presents to the participants the competency framework, the course outline and how to navigate the online platform.
- Part 1, comprising 3 modules, introduces the role of an SAI SDG Auditor, the concept of sustainable development, the 2030 Agenda and the SDGs, and the concept of an audit of SDG implementation as per [IDI's SDGs Audit Model \(ISAM\)](#).
- Part 2 includes another 5 modules and covers the performance audit process for auditing SDG implementation, guiding participants through selecting an audit topic, designing and conducting audits, developing audit plans, reporting, follow-up, and communication.
- Part 3 consists of 4 modules focused on the actual audit of SDG implementation processes that SAI audit teams will undertake. It emphasises the hands-on application of the knowledge and skills gained in Parts 1 and 2 to real audit scenarios.

The Welcome part, and Parts 1 and 2 will be self-paced and completed by the participant through Rise without direct mentorship, while Part 3 will involve mentor-led delivery, embedding professional education and audit support. **The assignment of this call for tender relates to digitisation of the Welcome part and Parts 1 and 2.**

IDI has designed and developed digital education contents in Word, PowerPoint and video formats. These contents include:

- Pages featuring written explanations, self-assessment exercises and reflection prompts, links to the social-learning area of IDI LMS (Learning Management System) and additional resources.
- Videos to be embedded throughout the educational material.
- Interactive activities, such as multiple-choice questions, mix-and-match activities, videos hotspots etc.
- Supplemental materials (additional readings, toolkits, case studies).

This professional education will be rolled out globally in English in 2025 and 2026, with an option to translate into Spanish, French and Arabic later.

The assignment calls for digitising the contents provided by IDI using Rise. The final products to be delivered by the vendor include digitised modules in English (approximately 60 hours). The first two parts ('Welcome' and 'Part 1') should be ready to run in the virtual environment provided by IDI (IDI Learning Management System—LMS is based on Moodle version 4.1) by **November 2025**. A schedule for the digitisation of the modules of Part 2 will be agreed between IDI and the vendor.

IDI and the vendor will jointly agree on the process and methodology to be followed for digitising the educational contents.

The vendor will provide technical support and corrections during the education delivery period (from November 2025 until August 2026).

The tender should meet the conditions and requirements specified in this document.

3.2 Ownership of content

IDI will provide content and retain copyrights for internally produced content. The vendor will digitise this content. IDI will own the final product and be able to change the content, translate and distribute as they see fit.

3.3 Contact Person

Written questions about the assignment can be directed to Mr. Adriano Juras, Manager, IDI at adriano.juras@idi.no copying Ms. Maria Lucia Lima, Senior Manager, IDI at maria.lima@idi.no

3.4 Timelines

The deadline for questions about the contract is 27 August 2025.

Deadline for receiving tenders: 05 September 2025

Assessment: IDI will assess the received bids and decide on the final procurement by 17 September 2025.

Validity of tender: 17 September 2025

Language: All communication between the parties will be done in English. The tender shall be submitted in English.

3.5 Contract Period

18 September 2025 – 31 August 2026.

3.6 Submission of tender

Address: INTOSAI Development Initiative (IDI)
Stenersgata 2, 0184 Oslo, Norway.

The offers can be submitted by email to SDG@idi.no by 05 September 2025.

3.7 Required documentation

The offers must include the following documentation:

- a) Signed letter including a detailed technical proposal, terms and conditions and the financial offer, including a payment schedule. Please provide per-hour rate for digitisation of professional education contents. Potential reservations shall be stated clearly in the letter with reference to where in the offer the reservations are stated (page number)
- b) Sample of the digitisation of the contents in Annex A**
- c) Tax and VAT certificates of the bidder
- d) Documentation on the legal registration of the bidder
- e) Documentation on the financial position of the bidder
- f) Documentation of the professional qualifications of the bidder including the CV of the responsible manager
- g) Self-declaration on Health, Safety and Environment
- h) Updated list of references, including from organisations similar to the IDI
- i) Examples of similar work done.

If any of the documents is missing, the bidders must provide a suitable explanation to IDI.

3.8 Assessment of offers

Disclosure: IDI will provide written feedback if a tender is not accepted, if no tenders are accepted or if the tendering process is cancelled.

Confidentiality: All bid documents will be treated confidentially by IDI.

3.9 Criteria for assessment of offers

The Purchasing Committee will only consider bids that provide all the required documents mentioned above.

The Purchasing Committee will evaluate the technical proposal as per the following criteria:

CRITERIA		WEIGHT (points)
Technical criteria	1. Track record of the offeror The offeror has proven experience in creating digital education in Rise and Moodle	15
	2. Ability to deliver the project as per the timelines indicated a) The scope of the proposal is well defined, as requested in the terms of reference. b) The scheduling of the proposal matches what is requested in terms of reference.	25
	3. Quality of the Sample of the content to be digitised The offeror develops a sample of the content digitised, using the contents of Annex A of this Call for Tender. The sample should be visually appealing, with interaction, animated presentations with voice-over, and of high quality to achieve the objectives of the initiative.	30
Financial criteria	4. The economic assessment criteria Price of the Lowest acceptable/assessed bid.	30
TOTAL		100

The submitted bid needs to score at least **55 points** on the technical criteria for it to be assessed against the financial criteria.

3.10 Expenditures incurred in preparing the bid

Bidders will have to cover all costs regarding the tendering process and no costs will be reimbursed by IDI.

Annex A: contents example for the sample

This annex provides an example of the content that the offeror is expected to digitise and submit as part of their offer, in accordance with Section 3.7, item (b), and the technical criteria outlined in Section 3.9, item 3 of this Call for Tender. The sample refers to Part 1, Module 2, Unit 1, Key Learning Point 1: “Concept of sustainable development.”

Text enclosed in brackets and highlighted in yellow contains specific instructions to be followed for particular sections of the content. Horizontal lines are included to indicate page breaks as they would appear in the Rise platform presentation.

Part 1, Module 2, Unit 1: What is the 2030 Agenda for Sustainable Development?

Key Learning Point 1 (KLP1): Concept of sustainable development

[BEGINNING OF THE MATERIAL TO BE DIGITISED:]

MODULE 2, UNIT 1 OVERVIEW

Learning objective:

At the end of this unit, you will demonstrate an appreciation of the 2030 Agenda as an integrated results framework for sustainable development, including the concept of sustainable development, the transformative principles of the 2030 Agenda, and the Sustainable Development Goals (SDGs) as an integrated results framework.

The Key Learning Points (KLPs) of this unit are:

- KLP 1: Concept of sustainable development
- KLP 2: The transformative principles of the 2030 Agenda
- KLP 3: The SDGs as an integrated results framework

Key Learning Point 1: Concept of sustainable development

The first key learning point to be addressed in this unit is the concept of sustainable development, including its key historical milestones.

Before we start, let’s reflect on a few questions:

- What is sustainable development?
- What are the dimensions of sustainability?

Write a short post with your reflections around those questions on the reflection board. Then, see the suggested solution to check your answer.

[provide a writing box where the learner can write/post some text, up to 100 words]

Sustainable Development

Societies and nations need to **develop** to ensure that its people’s needs are fulfilled: income, clean water, healthcare, electricity, education, gender equality, safe living environment etc. As populations

grow, demand for natural, financial and human resources rise. Such resources risk depletion/exhaustion if not well managed, undermining long-term progress.

Therefore, development cannot be dissociated from the factors and constraints that ensure its long-term viability without overconsuming the resources it depends on. In other words, development must be **sustainable**.

Watch the following video about sustainability, focusing on the following questions: what does sustainability have to do with different generations? why is interconnectedness so important for the concept of sustainability?

[embed the video below]

- 2021: [What is Sustainability?](#)

The Dimensions of Sustainable Development

As we could see, sustainable development encompasses three key and interdependent dimensions: economic, environmental, and social (also referred to as equity). While sustainability is often associated primarily with environmental issues, the concept is much broader and must integrate all three pillars.

[Insert animation for the contents below, with voice-over]

Economic sustainability

Economic sustainability involves maintaining a healthy balance between revenue and expenditure to ensure the long-term viability of an operation. This is valid across different contexts:

- At the household level, expenses need to remain lower than the overall income, otherwise the family can go bankrupt.
- In the private sector, enterprises and businesses need to manage their finances wisely, generating enough revenue to cover costs and invest in future.
- In the public sector, the government needs to maintain sustainable public accounts through sound public financial management.

This aspect of sustainability is well-known by financial professionals, accountants, managers, auditors etc.

Environmental sustainability

The environmental sustainability refers to using the natural resources in a way that ensure their long-term availability, allowing ecosystems to regenerate within the timeframe of human activities. Overexploiting clean water sources or depleting wildlife faster than it can regenerate lead to irreversible damages, biodiversity loss and extinction, and ecosystem collapse.

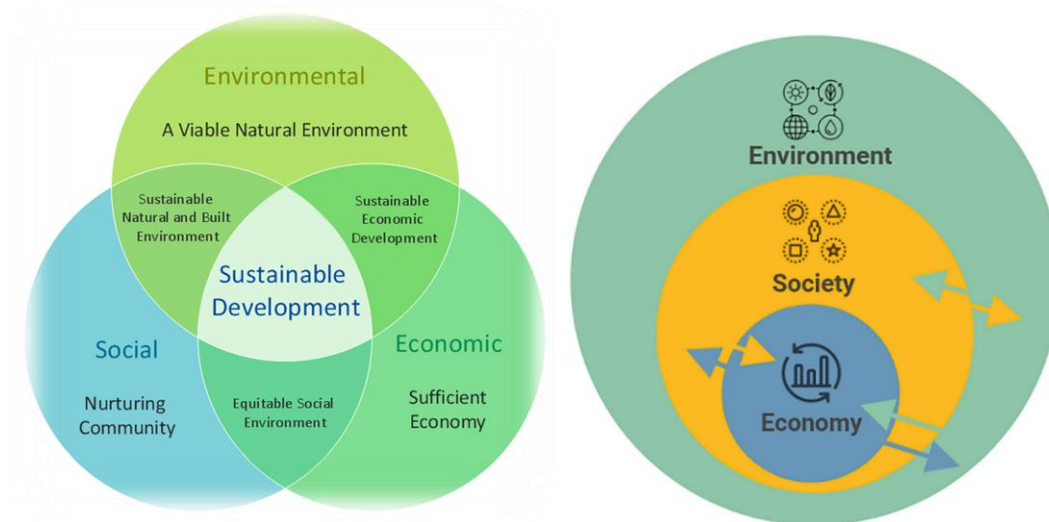
Equity (social sustainability)

Social sustainability (equity) focuses on fairness, inclusion, and social cohesion, which contribute to stronger social bonds and reduction of conflicts. This ensures that individuals can participate meaningfully in life in society and work in both the private and public sectors. A socially sustainable community supports the well-being of people, creating a foundation for long-term stability and economic prosperity.

Exercise: draw a diagram interconnecting the three dimensions of sustainable development: how would you represent them? Give simple examples of situations where these dimensions come together and play an interconnected role.

[break between the exercise and the images below – they can't be presented together otherwise the learner will be influenced to use the images given to draw his/her own diagram]

Then, check the following images showing some slightly different ways of representing the dimensions of sustainable development.



Reflection: Take some time to reflect on the similarities and differences between both images presented above, considering the concept and dimensions of sustainable development as discussed in this KLP. Write your reflections and check them against our suggested solution.

[provide a writing box where the learner can write/post some text, up to 100 words]

Key historical milestones of sustainable development

To learn more about the global milestones around sustainable development, check the following history line.

[Insert sliding boxes for each year below]

1972: Stockholm Conference

The United Nations Conference on the Human Environment, held in Stockholm, marks the first major international gathering focused on environmental concerns, leading to the creation of the United Nations Environment Programme (UNEP). The conference recognises that environmental protection and economic development must go together.

1987: Brundtland Commission's report: 'Our Common Future'

The Brundtland Commission defines sustainable development as '*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*,' highlighting the interconnectedness of economic growth, environmental protection, and social equity.

1992: Earth Summit

20 years after the Stockholm Conference, world leaders gather in Rio de Janeiro for the UN Conference on Environment and Development (UNCED), also known as the 'Earth Summit.' The conference addresses the impacts of socio-economic activities and adopts several foundational documents,

including Agenda 21, Rio Declaration, UN Framework Convention on Climate Change (UNFCCC), and the Convention on Biological Diversity.

2000: Millenium Summit

The UN General Assembly adopts the 'United Nations Millennium Declaration', and sets eight Millennium Development Goals (MDGs): 1. Eradicate extreme poverty and hunger; 2. Achieve universal primary education; 3. Promote gender equality and empower women; 4. Reduce child mortality; 5. Improve maternal health; 6. Combat HIV/AIDS, malaria and other diseases; 7. Ensure environmental sustainability; 8. Develop a global partnership for development.

2012: Rio+20 Summit

20 years after the Earth Summit (1992), global leaders reconvene to reaffirm their commitment to sustainable development and assess progress. The main outcome of the summit is the document 'The Future We Want', which recognizes that 'people are at the centre of sustainable development,' and initiates the process of developing the post-2015 global agenda, to succeed the MDGs.

2015: SDGs and the 2030 Agenda

The UN General Assembly adopts the resolution 'Transforming our world: the 2030 Agenda for Sustainable Development', which includes 17 Sustainable Development Goals (SDGs) and a comprehensive framework for follow-up and review, with Voluntary National Reports (VNRs) and SDG Summits to be convened every four years to assess global progress.

2019: First SDG Summit

The Global Sustainable Development Report (GSDR) 2019 highlights progress in some areas, such as poverty, child and neonatal mortality, and improved access to electricity and clean water; on the other hand, it raises concerns about rising inequalities, climate change, biodiversity loss and increasing volume of waste. The UN adopts a political declaration that reaffirms its commitment to the Goals.

2023: Second SDG Summit

The GSDR 2023 warns that countries have not accelerated SDG implementation enough since 2019, and notes that previous progress has been hindered by recent crises such as COVID-19 pandemic, armed conflicts, natural disasters, inflation and increased cost-of-living. The UN adopts a political declaration recognizing that the world has changed drastically since 2019 and recommits to the 2030 Agenda and related international agreements.

Exercise: look for some specific information in [The Millennium Development Goals Report 2015](#), to answer the following questions:

- What was the success of the MDGs, according to Ban Ki-moon, previous Secretary-General of the United Nations?
- Regarding the value of global agendas such as the MDGs, what is the main message of Wu Hongbo, Under-Secretary-General for Economic and Social Affairs?
- According to the report, what was the importance of monitoring and measuring progress against the MDGs? And what improvements were observed in those monitoring and follow-up processes?

Exercise: watch the videos below, focusing on some guiding questions as follows.

[embed the video below]

2015: [What Is Sustainable Development? - YouTube](#)

Guiding questions for this video:

- What dimension of sustainable development is broadly understood, and which other dimensions usually aren't taken into account?
- What would the SDGs help us do?

[embed the video below]

2023: [UN: Sustainable Development Goals in deep peril | DW News - YouTube](#)

Guiding questions for this video:

- Has the 2030 Agenda failed? What are the different views on that?
- What is the role of youth in the discussion regarding the SDGs?
- What are some of the main issues for achieving the SDGs?

SAI SDG Auditor's competencies related to sustainability

Now, let's go back to the competency framework to check the competencies of a SAI SDG Auditor that directly relate to the concepts and reflections we've covered in this KLP 1.

See the following animation to reflect on the development of junior auditor's competency.

[short animation with voice-over]

Senior auditor: Hello, good morning. You've now completed KLP 1. What have you learned so far?

Junior auditor: Good morning! I've learned about the key concepts and historical milestones of sustainability, including major global agendas like the Millennium Development Goals and the Sustainable Development Goals: the MDGs and SDGs. These agendas play a critical role in advancing global discussions on sustainable development and pushing governments and global leaders.

One important takeaway for me was the role of data sets and monitoring frameworks within these agendas. While the primary purpose of data is to track progress toward the goals, it also has some valuable side effects — it improves data quality and informs better policymaking by aligning demand for data with evidence-based support for policy-makers decision-making.

Senior auditor: That's excellent! What's coming up next?

Junior auditor: Next, we'll dive deeper in the 2030 Agenda and the SDGs.

Reflection: What about you? What have you learned so far?

[provide a writing box where the learner can write/post some text, up to 100 words]

[END OF THE SAMPLE MATERIAL TO BE DIGITISED]