



Islamic Republic of Afghanistan
Supreme Audit Office
Procurement Department



REQUEST FOR EXPRESSIONS OF INTEREST (REOI)

Fiscal Performance Improvement Support Project (FSP)

(INDIVIDUAL CONSULTANT)

Government of Islamic Republic of Afghanistan

Project Name: Fiscal Performance Improvement Support Project (FSP)

Grant No: TF-A6277

Assignment Title: International Consultant (International Advisor for IT Audit)

SAO Ref. No.: [FPIP/FSP/CS/C3-028]

1. Background:

- The Supreme Audit Office (SAO) has made significant progress in the building of its IT infrastructure and technical capacity. The Government of the Islamic Republic of Afghanistan has also made major strides in computerizing the financial management operating environment. A number of IFMIS (integrated financial management information system) like AFMIS, AMIS (Audit management information system), SIGTAS (standard integrated government tax administration), DAD (donor assistance database), etc are currently being used in the government's operations. This move towards an IT operating environment requires that the SAO also builds its capacity to conduct audits in this new operating environment. At the moment, the SAO has been able to purchase CAATs (IDEA) to assist in conducting of data analysis. However, there is need to build the capacity of the SAO to efficiently conduct IT Audits and also conduct audits in IT environment. Hence, the SAO's need for the services of an International Advisor to the IT Department. The International Advisor to the IT Department will have the responsibility of building the capacity of the Supreme Audit Office to conduct IT Audits of the various IFMIS being used by the different government Ministries and Departments. The Advisor will also assess the SAO's current audit policies, manuals, infrastructure, capabilities and advice on the areas for improvement Background for IT and IT audit in SAO

2. Objectives

- Under the FSP financing, the SAO intends to hire an international IT Audit Advisor with knowledge, skill and experience in IT audit to provide to the SAO's IT Audit Department and SAO's staff with the required support and build the capacity of the existing and new SAO staffs in this area, assist in planning and conducting IT audit and other audits under IT environment and assist the increased use and application of CAATs and audit management system. The expert will act as a counterpart and support to the IT Audit Department and mentor them as per the duties and responsibilities mentioned below.

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3. Scope of Work

- The IT audit Advisor will support and coordinate conduct of regular external IT audits of the IT operations and information systems of the Government of Afghanistan, and related IT risk management practices and report matters to the IT Audit Manager for further action. The consultant will also be required to support the SAO project team in the implementation of the new audit management system.

4. Duties and Responsibilities:

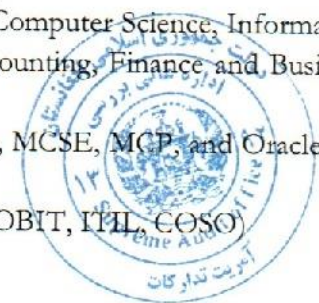
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- Review, update and develop the SAO's IT Strategy, policies and manuals.
- Develop, maintain and update the IT Audit plan as part of the Annual Work plan for audit of the system in the auditee organizations.
- Develop appropriate audit tests aimed at addressing identified IT risks and achieving the desired audit objectives to provide assurance that IT risks are effectively managed or mitigated in the auditee.
- Conducts all assigned IT audits including planning, evaluating and documenting the results, reporting and follow up in accordance with the annual audit plan.
- Develop and discusses findings, finalise recommendations and timelines for corrective action by the responsible audited entity and monitors the status of implementation of agreed recommendations.
- Follow up on all IT issues arising from audits and other inspections and secure compliance with the agreed recommendations within the relevant time frame.
- Support SAO in implementation of Audit Information Management System (AIMS) and optimize its use.
- Provide technical inputs and advice with regard to IT infrastructure and system in the SAO.
- Provide continue professional development of the SAO staff through in-house training and specially recommended courses including use of CAATs and IT tools for audit.
- Provide advice and facilitate IT related certification from accredited agencies / bodies and establish internal and external relationships including ISACA and related organizations.
- Perform other related duties as determined by Auditor General, Deputy Auditor General and Head of IT Audit.
- Proposes innovative solutions and methodologies and take active role in ensuring that IT methodologies reflect "leading" practices with least costs.
- Providing technical assistance to SAO's IT Audit wing in the application of tools and software for importing data and information from various Government databases and MIS and for analysis and use in audit.

5. Qualification

The Successful IT Auditor should possess the following qualifications;

- First class or at least a minimum of a second upper bachelor's degree in Computer Science, Information Technology, Information systems, Telecommunication engineering, Accounting, Finance and Business Administration or related field.
- A qualification such as CISA, PMP, CFE, CISM, GSNA, CISSP, CCNA, MCSE, MCP, and Oracle will be a great advantage.
- Basic understanding of components of IT governance frameworks (i.e. COBIT, ITIL, COSO)

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- User level IT (Ms Office) knowledge and good understanding of risks to IT system development, implementation and maintenance
- Proficient IT skills (Word, Excel, Power Point) and Good understanding of interaction between the application and underlying infrastructure (networks, operating systems, databases)
- Ability to cultivate and utilize knowledge of systems and frameworks used by auditors to efficiently and effectively perform their work; knowledge of some CAATs software such as ACL, IDEA is desirable
- Familiarity with Government IFMIS in a developing country will be an added advantage;
- At least 8 years working experience in ICT or audit or consulting fields is highly desirable.

6. Deliverables and Expected

The consultant will be responsible for the following;

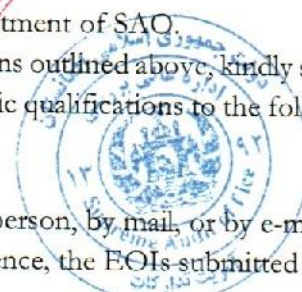
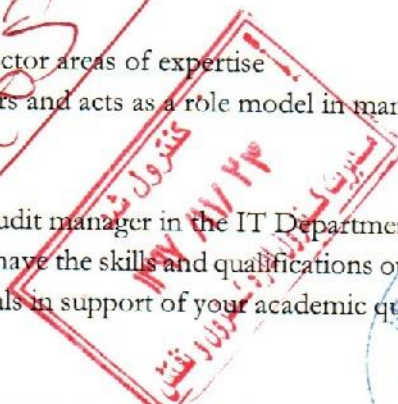
- Inception Report outlining methodology and detailed implementation plan;
- SAO IT Audit and Capacity Building Plan;
- Implementation of the Audit management (at least two modules EPW and library) and CAATs.
- Mentor and build the capacity of the SAO to conduct IT Audits (Supervise at least four IT audits)

7. Skills and competencies:

- Strong understanding of IT governance frameworks (i.e. COBIT, ITIL, COSO, ISO 31N/AN/AN/A), including a strong knowledge of how the frameworks support governance of IT
- Strong understanding of IT systems (ERP, CRM, company-specific systems), how they're leveraged, how they integrate, and how they support the business
- Ability to evaluate auditor performance and counseling auditors to strengthen the person's knowledge/skills/development.
- Strong understanding of the systems' standards, security and interaction between systems. Excellent written and verbal communication skills English is required;
- Demonstrates openness in sharing information and keeping people informed;
- Ability to determine and review priorities and meet deadlines;
- Ability to multi-task and work under pressure;
- Ability to work independently and also as an effective team member;
- Creative and analytical thinking
- Demonstrated technical (IT), business knowledge and ability to learn.
- Mature and professional approach: demonstrates resilience, handles ambiguity and displays strong self-awareness
- Applies structured problem solving skills
- Demonstrates leadership in technical and sector areas of expertise
- Owns a proven track record in leading others and acts as a role model in managing people

8. Liaison and Reporting Arrangement

- The IT advisor will be reporting to the IT audit manager in the IT Department of SAO.
 - If you believe you, are a high performer and have the skills and qualifications outlined above, kindly submit your application, CV and relevant testimonials in support of your academic qualifications to the following address.
9. The CV's must be delivered in a written form to the address below (in person, by mail, or by e-mail) by 31th -October -2018 by 16:00 Hours. (Kabul Local Time). For convenience, the EOIs submitted by the



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consultants should preferably not exceed 10 pages. Further information in respect to this REOI can be obtained at the address below by email or in person during office hours [08:00-16:00 Hours].

Attention: Zamarai jalalzai

Supreme Audit Office

Darul Aman Road next to Ministry rural, rehabilitation, and development, Kabul, Afghanistan

Email: zamarai.jalalzai@sao.gov.af, copied to skhaled301@gmail.com, shirzad.mujeeb@gmail.com, hadi.naqawi@sao.gov.af,

Web site: <http://sao.gov.af/fa>

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