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Loan N°/Financing: TF-A6277

Project: Fiscal Performance Improvement Support Project (FSP)

Title: Performance audit International Adviser

Project ID: P159655

Borrower/Bid No: FPIP/FSP/CS/C3-035

Afghanistan - P159655 - Fiscal Performance Improvement Support Project (FSP) FPIP/FSP/CS/C3-035

Country: Afghanistan

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Project Name: Fiscal Performance Improvement Support Project (FSP):

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Notice Version No.: 0

General Information

Notice Type	Request for Expression of Interest
Borrower Bid Reference	FPIP/FSP/CS/C3-035
Bid Description	Performance audit International Adviser
Language of Notice	English
Deadline for Application Submission Date	2018/10/31
Local Time	16:00
Selected category codes for product to be procured	80101511-Human resources consulting service

Contact Information on Advertisement

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Detailed Information for Advertisement

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 Performance Audit)

SAO Ref. No.: [FPIP/FSP/CS/C3-035]

1. Background:

Supreme Audit Office (SAO) is the only Supreme Audit Institution conducting audit of accounting and financial activities of the Government entities and organizations in Afghanistan. The SAO has the mandate to conduct Qatla Statement Audit, Financial Audits, Compliance Audits, Performance Audits and special audits on pre-determined government institutions. Its mandate, functions and powers are enshrined in the Supreme Audit Office Law.

Financed by the World Bank and implemented by SAO, FSP objective is to contribute self-reliance. The FSP is a direct derivative of the GoA's strategic vision entitled "Realizing Self-Reliance: Commitments to Reforms and Renewed Partnership". This vision has been translated into two key flagship reform programs. The first is the Afghanistan National Peace and Development Framework (ANPDF). The second complementary reform program – to which the FSP directly contributes through implementation support to the FPIP – is the GoA's PFM Road Map.

Performance Audit is one of the key audits that the SAO is mandated to conduct as per the Afghanistan Supreme Audit Office Law. The Performance and Environment Audit Department currently has 10 auditors. These auditors have undertaken a number of short courses on Performance Auditing in and outside Afghanistan in the last three years. The team was able to conduct five (5) performance audits in 2017 and one (1) environmental audit in 2015 and are currently conducting (3) performance audits this year.

Although some progress has so been made in building SAO's performance and environment auditing capacity, there is still significant support needed in order to fully build the SAO's performance audit capacity. Thus, the need for an International Advisor to the Performance and Environment Audit Department.

The Advisor will support the Department on various policy issues and also help conduct trainings, develop relevant manuals, Guidelines and checklists and also support the Performance Auditors in the planning, execution, reporting and follow-up on the audits conducted.

2. Objectives

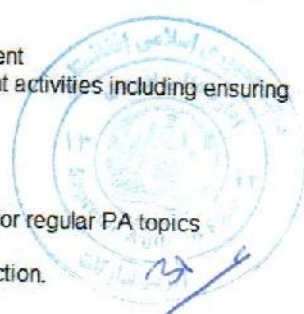
The Adviser is to support the Performance Audit Department of SAO in conduct comprehensive and well-furnished performance audit of the entities, and to develop and update the required suitable policies and regulations and support activities of the department through transfer of skills to the office.

The international adviser will work collaboratively with the performance Audit Department of SAO, other international and national advisors, SAO management and staff as well as other incoming external stakeholders and clients by ensuring that all policy and legal decisions are properly taken.

3. Duties and Responsibilities

The International Advisor will carry out the following tasks:

1. Advise the Head of Performance and Environment Audit Department on policy and operational matters;
2. Assist in capacity building of the directorate
 - Assist in the development of an overall training and capacity building plan and personal development plans for all staff of the Performance and Environment Audit Department, including targets to assess progress in capacity building;
 - Provide formal as well as on-the-job training to the SAO performance audit Department in planning, conducting and reporting the results of actual performance and environment audits conducted;
 - Develop special need based curriculum for PA trainings.
 - Prepare material to ensure educating the audited entities about the specific nature of PAs based on requirement
 - Mentor all Performance and Environment Audit Department staff in their personal and professional development activities including ensuring that good practice is established and maintained in the conduct of audit work;
3. Standardize the selection process of the Performance Audit Topics.
 - Put up a system for obtaining "Suggested PA topics" from other directorates and develop a standard template for regular PA topics suggestions receipts.
 - Develop a mechanism /matrix for prioritization of selected PA topics and enhancing objectivity in PA topic selection.
 - Consult on development of a database for selection of the performance and environment audit topics.



4. Develop three detailed Performance Audit guidelines, a) for audit of Construction projects, b) Audit of Procurement System and c) Audit of HR system, include of required audit checklists

5. Developing detailed project/system/program specific PA Checklists

- Preparing checklist for QC of PAs.
- Preparing checklist for compliance with relevant ISSAIs.
- Preparing generic checklist for assessment of internal controls and audit risk.

6. Development of relevant audit work plans for system based, and result based approaches including of checklists for the Department according to the relevant INTOSAI standards and local laws;

- Update/ develop Performance and Environment Audit work plans templates. Provide supports for implementation of PA strategic and operational plans. Support the implementation of 5 years' strategic plan of Performance and environment audit Department.
- Support implementation of SAO Performance Audit Manual;

7. Provide supports for implementation of PA strategic and operational plans.

- Support the implementation of 5 years' strategic plan of Performance and environment audit Department.
- Support implementation of SAO Performance Audit Manual;

8. Support the Performance and Environment Audit Department in executing and achieving the benchmarks set for it by the World Bank;

9. Assist in conducting performance of the audited entities.

- Assist in successfully conduct of at least 5 performance audit

Qualification

- A certified professional qualification in Chartered Accountants/ Certified Public Accountants, or Master's Degree in Accounting/Auditing
- Minimum of Ten (10) years post qualification working experience in Public sector performance Auditing at managerial level;
- Thorough knowledge in international standards on public sector audit;
- Experience in capacity development, compilation of training materials, develop various audit checklist, audit manual, audit documents and training on checklist, and delivery of trainings on various audit topics within the Afghanistan Ministry;
- Experience in development and Compilation of guidelines and reference materials in performance audit.

5. Deliverables and Expected Outputs

- A detailed work plan with measurable performance targets;
- Monthly Progress Reports against the work plan;
- Construction Project PA Guideline, including required Audit Checklists.
- HR System PA Guideline, including required Audit Checklists.
- Procurement System PA Guideline, including required Audit Checklists.
- Mechanism /matrix for prioritization of selected PA topics.
- Action Plan for the implementing of Five-year PA Strategic Plan.
- A medium term training and capacity building plan for the SAO Performance and Environment Audit Department;
- Training of staff in Performance and Environment Audits;
- Updated/ developed Performance and Environment Audit work plans templates.
- Evidence of significant improvement in audit efficiency and the quality and quantity of Performance and Environment audit reports. (The Advisor should assist the Department to successfully conduct at least 5 performance audits.

6. Communications:

- Good communication (spoken and written) skills, including ability to explain and present program support services-related information/requirements and prepare written documents/communications in a clear, concise style.
- Excellent skills in English (listening, reading, writing, and speaking) required.

7. Liaison and Reporting Arrangement

- The Advisor will be reporting to the Auditor General and the Head of P&E Audit Department

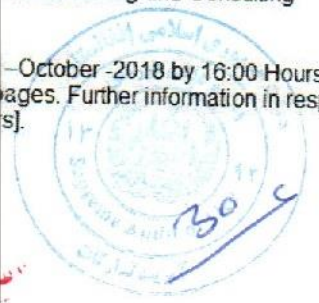
8. A consultant will be selected through Individual Consultant Selection in accordance with the procedures set out in the World Bank's Procurement Regulations for IPF Borrowers, Procurement in investment Projects Financing, Goods, Works, Non-Consulting and Consulting Services October 2016.

9. The CV's must be delivered in a written form to the address below (in person, by mail, or by e-mail) by 31st October-2018 by 16:00 Hours. (Kabul Local Time). For convenience, the EOIs submitted by the 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 next to Ministry rural, rehabilitation, and development, Kabul, Afghanistan





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کنترل شد
۱۳۹۸/۲/۲۸
تاریخ: ۱۳۹۸/۲/۲۸
شماره: ۱۳۹۸/۲/۲۸

