**Supreme Audit Office, Afghanistan**

**Terms of Reference (TOR)**

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| **Position Title:** | **Senior Training Expert for Financial Accounting and Tax Instructor** |
| **Organization:** | **Supreme Audit Office (SAO) Afghanistan**  |
| **Duty Station** | **Kabul** |
| **Duration:** | **31 Dec 2021, Fulltime**  |
| **Language of Instruction** | **Local Languages and English**  |
| **Nationality**  | **Afghan** |

1. **Introduction**

The Supreme Audit Office (SAO), Afghanistan is the Supreme Audit Institution (SAI) in the country, which conducts public audit of the accounting and financial activities of Government’s all budgetary entities and State Owned Entities (SoEs) of the Government of the Islamic Republic of Afghanistan (GoIRA). The mandates, functions and authority of the SAO are enshrined in the SAO’s Audit Law. The SAO has the mandate to conduct Audit of the Qatia Statements, which is the annual financial statements of the GoIRA, Financial Audit of the State Owned Enterprises, Audit of the Financial Statements of the External Grant projects, Compliance Audit, Performance Audit, Audit of Information Technology / Systems and special audits of government entities.

Funded by the World Bank under the Fiscal Performance Improvement Plan (FPIP)- Fiscal Performance Improvement Support Project (FSP)and implemented by SAO, the objective of the assignment is to contribute to the GoIRA’s strategic vision “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 GoIRA’s PFM Road Map.

The SAO has started Capacity Development & Professionalization Center (CDPC) in the Office Building of the SAO Headquarters, Kabul for a more focused learning and capacity development of the SAO staff. The CDPC is planning to conduct an eight (8) months course comprising two semesters of four (4) months each and involving eight papers (4 in each Semester). Balance four (4) months’ period is for organising the course materials and preparatory works, including case studies, presentations and examination and related works. The course involves two full-time classes in the first half of the day, followed by on-the-job-training (OJT) in the second half for the said period. There is an increase of 48 new staffs in the SAO tashkeel, which will be further added by addition of new staffs on account of the adjusting positions falling vacant due to retirement, turnover and other factors. In total, hundred (100) employees will be trained every year in groups (25 each in one group).

The course is intended to enable the participants to be able to learn, understand and acquire knowledge of and skills about and apply them in their job assignments as per the subjects included in the course. The course is aimed at conferring a Certified Government Auditor (CGA) certificate to the successful participants and to enable them to pursue further the relevant CIPFA / ACCA courses.

The course materials for the CGA Certificate are based on internationally recognized course materials in the relevant fields, e.g. for the *Financial Reporting* and the *Audit and Assurance* papers are based on course material of the subject of CIPFA UK; the course materials for *Business and Administrative Law* and *Afghanistan Taxation Law* is based on the designed materials made by the CPA – Afghanistan for the subject for fulfilling the requirement of ACCA papers relevant as per the country’s legal system, the courses for *Public Financial Management* involve the study of World Bank’s and other donor’s practices and Afghanistan’s financial management practices and the *Auditing Standards* material based on ISSAIs issued by INTOSAI (of which the financial auditing standards are adoption of IFAC’s ISAs). The *IT Audit, Audit Process Automation and application of CAATs* courses based on the standard material drawn from INTOSAI IT audit ISSAIs, ISACA’s available material, etc.

1. **Objective of the assignment and the Scope of Work**

The objective of the assignment is to deliver structured professional learning programme to the participants (SAO audit staffs) as per the papers and courses (2 papers) in two semesters to enable them to acquire understanding, knowledge and skills and earn a Certified Public Auditor (CPA) certificate to be given by the SAO-CDPC. The SAO intends to hire one (1) accomplished and qualified Training Expert / Subject-matter specialist for preparing course & teaching materials, conducting classes, delivering lectures and teaching courses. The instructor / subject-matter specialist teacher is required to organize the course materials, complete the preparatory works including case studies, presentations and related materials, and deliver the courses by using effective and modern tools and techniques of teaching. S/he is also required to organize examination papers, conduct examination, evaluate the answers and prepare the results. S/he shall be individually and directly responsible for the said activities and shall report to the Director of Professional Development.

1. **Duties and Responsibilities**
2. Organize the course materials for the respective papers based on the available materials. Each Instructor/ Subject-matter specialist teacher shall be required to deal with the respective course(s) of her/his specialization for course material, teaching and instructions.
3. P-1: Financial records, financial accounting and reporting (basis ACCA F3)
4. P-6: Afghanistan Taxation & Customs (basis CPA Afghanistan)
5. Complete the preparatory works including case studies, presentations and related course materials for the papers / courses and update them from time to time.
6. Impart structured professional class instructions, conduct classes, deliver lectures and teach courses to the participants (SAO audit staffs) as per the papers and courses in two semesters to enable them to earn a Certified Public Auditor (CPA) certificate.
7. Conduct periodic assessment on the progress of learning and preparedness of the participants for the CGA Certificate and take remedial and corrective actions including counselling for effective learning.
8. Organize examination papers, conduct semester-end examination, evaluate the answers and prepare the results.
9. Design and propose CPA certificate for the approval of the SAO management.
10. Mentor and guide the participants on the on-the-job training (OJT), provide practical assignments and evaluate them.
11. Coordinate with the Research, Development and Training Committee (RDTC) of the SAO for their inputs on technical aspects.
12. Coordinate with the SAO Directorates for their inputs on recent exemplary audit findings / public financial management practices for preparing case studies.
13. Any related additional responsibility.
14. **Outputs & Deliverables**
15. Course materials for the papers.
16. Case studies, presentations and related teaching materials for the papers / courses including practical assignments.
17. Course Instructions, class room teaching and practical assignments.
18. Periodic assessment reports and reports on remedial / corrective actions taken as well as result of OJT mentoring of the participants.
19. Examination papers, evaluated answer sheets and results.
20. Design of CGA certificate.
21. Monthly and Quarterly progress report on her / his works and assignment-end report.

**5. Institutional Arrangement**

Upon approval of the position by the Independent Administrative Reforms and Civil Service Commission in the SAO Tashkeel, the position will be shifted to the SAO Tashkeel as an Instructor /Subject-matter specialist teacher under the Professional Development of the SAO. For the time being for the 12 months, this position shall be paid in NTA Grade B as per the NTA policy. The contract extension shall be subject to satisfactory performance of the Instructor / Subject-matter specialist teacher. The Instructor / Subject-matter specialist teacher shall be evaluated by the participants also.

**6. Required Qualifications and Experiences**

The Instructor / subject matter specialist teacher should meet the following qualification and experience criteria:-

1. CA / ACCA, including those have passed at least 9 papers (F1 to F9) of the ACCA / CPA / MBA (Finance/Financial Management), M.Com / Master’s in Audit, Accounting or other relevant fields. Preference will be given to CA / CPA / ACCA qualifications.
2. At least five (5) years experiences including a minimum of two (2) years as Instructor / Subject-matter specialist teacher in the relevant subject in recognized institution(s).
3. Ability to plan learning and training modules/sessions, excellent communication and instruction skill, spoken and written English and proficiency in native languages.
4. Knowledge of and practical skill in MS Office including presentation tools.

**7. Payments**

The Senior Training Expert / Subject-matter specialist hall be paid monthly lump sum remuneration inclusive of salary and all allowances as per the Grade B of the GoIRA’ s NTA Salary Scale Implementation Guideline in terms of Senior Technical Specialist. The consideration of Step pay in Grade B shall be based on the qualification and experience of the candidate in terms of years of service beyond the minimum required five (5) years but shall be limited to a maximum of Step 6.

**8. Evaluation& Selection Method**

The candidates shall be short-listed on the basis of responsiveness to the criteria mentioned in paragraph 6 above. The short-listed candidates shall be invited for face-to-face interaction.

The face-to-face interaction shall also involve demonstration / presentation by the candidate of 5-10 minutes in the area(s) of specialization to demonstrateInstruction / Subject-matter specialist teaching and capacity development skills and understanding of the subject(s). The final selection of the candidates shall be based on a combined final qualifying score.