

REQUEST FOR EXPRESSIONS OF INTEREST (INDIVIDUAL CONSULTING SERVICES)

Country: Solomon Islands

Project: Building Capacity in Statistics and Audit Project (CAPSA)

Grant No.: E257-SB

Assignment Title: Quality Assurance (QA) Specialist

Reference No. (*as per Procurement Plan*): SB-OAG-412120-CS-INDV

The Office of the Auditor General's (OAG) vision is to build public sector accountability through independence and professionalism. We do this through our role as the Government Auditor for Solomon Islands undertaking audits of all government entities, including ministries, courts, government of Honiara City and provincial governments. The audits include financial, performance, compliance and special investigation audits. The OAG issues an audit opinion and reports its results to the government entity and to parliament. The OAG makes a valuable contribution to achieving the objectives of the government of the Solomon Islands and to managing the government's risks.

The OAG and National Statistics Office are joint implementing agencies receiving financing from the World Bank toward the cost of the project, Building Capacity in Statistics and Audit and intends to apply part of the proceeds for consulting services. The project is expected to run until 28 December 2028 and aims to improve the availability and quality of official statistics and audits in Solomon Islands.

The OAG's component of the project supports the OAG's objective of delivering high-quality audits on a timely basis by strengthening the technical capacity of staff and enhancing quality assurance (QA) practices.

The consulting services ("the Services") are a key component of this with the specific objective to:

- embed audit quality in OAG policies and procedures;
- provide leadership on audit quality assurance standards and practices; and
- lead, coordinate, and manage the overall implementation of the CAPSA project within OAG and support the OAG in ensuring compliance with project requirements.

The QA Specialist will be expected to operate at a senior level, and will be a member of the OAG leadership team and work closely with the Deputy Auditor General, Specialist Technical Leads and Audit Managers. The QA Specialist will also provide input to the project management activities of CAPSA including attendance at Project Steering Committee meetings as requested.

The detailed Terms of Reference (TOR) for the assignment is attached below and provides details of the scope of the services required along with specific deliverables expected. The TOR can also be found at www.oag.gov.sb.

The consultant will be based in the OAG Office in Honiara for the duration of the services. This will be a 24-month full-time contract (including a probation period of 6 months) with the possibility of extension annually for the life of the project subject to satisfactory performance. It will be a hybrid contract with a time and deliverable component which will be detailed in the negotiation stage.

The Office of the Auditor General now invites eligible individuals ("Consultants") to indicate their interest in providing the Services. Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services (attach curriculum vitae and a cover letter with description of experience in similar assignments, similar conditions, etc.).

Firms' staff may express interest through the employing firm for the assignment and, under such situation, only the experience and qualifications of individuals shall be considered in the selection process. The criteria for selecting the Consultant are:

Mandatory Criteria	Description
Education	A Bachelor's degree in accounting or an equivalent degree that majors in accounting from a recognised university, or another qualification accepted and agreed by the Selection Panel.
Professional Qualifications	A recognised professional accountancy qualification or equivalent.
Professional Experience	Minimum of 15 years' experience in audit, accountancy or relevant field including 5 years at senior management level.
Communication Skills	Excellent writing skills with the ability to prepare reports, briefings and presentations; fluency (oral and written) in English is essential.
Information Technology Skills	Proficient IT skills including Word, Excel, and PowerPoint.
Integrity	Demonstrated high standards of personal integrity, independence and professionalism.

In addition, other criteria are:

Other Criteria
Demonstrated experience in designing and implementing audit methodologies for financial, performance and compliance audits
Demonstrated experience in capacity building or training in developing countries ideally in the Pacific region
Demonstrated experience auditing financial statements prepared under IFRS, IPSAS Cash Basis and undertaking performance audits.
Demonstrated advanced communications skills including report writing

Demonstrated high level interpersonal skills including managing complex relationships. Experience in the Pacific will be an advantage.
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Familiarity with public sector procedures and processes and demonstrated ability to work with a range of agencies at national, provincial and local level.
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The attention of interested Consultants (including firms) is drawn to paragraph 3.14, 3.16 and 3.17 of the World Bank's Procurement Regulations for IPF Borrowers, dated September 2023 ("the Regulations"), setting forth the World Bank's policy on conflict of interest.

Prospective consultants are requested to provide an expression of interest in a written form, by email, to the admin@oag.gov.sb.

Selection Process

Applicants will be assessed on their Resume as submitted and any supporting documentation. Applicants who do not pass **Mandatory criteria** requirement will not be evaluated further.

Applicants passing mandatory criteria requirements will be assigned points on presented **scoring criteria**.

Members of the OAG leadership team will then interview highest ranked individuals¹. Interviews will assess the strengths and weaknesses of candidates. Two to three professional references should be provided. The OAG values individuality and celebrates difference with a strong commitment to diversity, equality, racial equity, gender, and disability inclusion. The OAG strongly encourages people from culturally and linguistically diverse communities to apply for this position.

¹ The number of candidates to be interviewed will be determined on an "as required" basis.

TERMS OF REFERENCE

CONSULTING SERVICES – INDIVIDUAL SELECTION

Quality Assurance Specialist

Project Overview

Project Overview	
Project Name	Building Capacity in Statistics and Audit Project (CAPSA)
Activity Reference Number (STEP)	SB-OAG-412120-CS-INDV
Agency Name	Office of the Auditor General (OAG)
Agency Description	The mandate of the OAG is to audit the annual financial statements of all government entities, including ministries, courts, government of Honiara City and provincial governments. The OAG's annual audit program includes financial, performance, compliance and special investigation audits. The OAG issues an audit opinion and reports its results to the government entity and to parliament. The OAG makes a valuable contribution to achieving the objectives of the government of the Solomon Islands and to managing the government's risks.
Country	Solomon Islands
Position Title/ Activity Description	Quality Assurance (QA) Specialist
International	<input checked="" type="checkbox"/>

Project Background

Project Details	
Overall Project Objective	To improve the availability and quality of official statistics and audits in Solomon Islands
Project Length	January 19, 2024 to December 28, 2028
Location of role	The position will be based at the OAG office in Honiara.
Project Summary	The CAPSA project will finance activities to strengthen statistical capacity (Component 1), audit capacity (Component 2), project management and financial management support to the project portfolio of the World Bank in Solomon Islands (Component 3). CAPSA will support the OAG's objective of delivering high-quality audits on a timely basis by strengthening the technical capacity of staff and enhancing quality assurance (QA) practices.
Relevant Project Components for Role	Component 2: Strengthening audit capacity Component 3: Project and portfolio management

Contract Details

Details	
Objectives	<p>The key objectives of this role are to:</p> <ul style="list-style-type: none"> • embed audit quality in OAG policies and procedures • provide leadership on audit quality assurance standards and practices • ensure smooth running of the CAPSA project within OAG and compliance with project requirements.
Duration	<p>This will be a 24-month full-time contract (including a probation period of 6 months) with the possibility of extension annually for the life of the project subject to satisfactory performance.</p> <p>The expected start date is June 1, 2024 or earlier.</p>
Reporting	<p>The QA Specialist will report to the Auditor General.</p>
Key Working Relationships	<p>The QA Specialist will be a member of the OAG leadership team and work closely with the Deputy Auditor General, Specialist Technical Leads and Audit Managers. The QA Specialist will also provide input to the project management activities of CAPSA including attendance at Project Steering Committee meetings as requested.</p>
Contract Type	<p>A portion of the contract will be paid for delivery of specific contract deliverables. This will be more heavily weighted to year 1 and 2. The remaining portion will be time-based. Details of this will be discussed during negotiation stage.</p>

Contract Scope

The QA Specialist will enhance the service delivery of the OAG by embedding modern quality review practices into the audit process and building the technical capacity of OAG staff. In 2022, the Pacific Association of Supreme Audit Institutions (PASAI) published a report detailing recent assessments of its member bodies with the international performance management framework for supreme audit institutions (SAI PMF). The OAG scored below the regional average in measures of audit quality and on reporting of audit results. A key task of the QA Specialist will be to review the results of the SAI PMF assessment for the OAG and develop a roadmap to prioritize and implement the recommendations.

The OAG has commenced draft audit methodologies for financial statement, performance and compliance audits. The QA Specialist will evaluate the current OAG methodologies for compliance with the international standards for supreme audit institutions (ISSAIs) and relevant guidance and pronouncements from the International Organization of Supreme Audit Institutions (INTOSAI).

The QA Specialist will also deliver regular training to OAG staff at all levels to embed a quality-driven approach in audit delivery, enhance staff capacity to gather and analyse data and strengthen the technical and leadership skills of staff.

The QA Specialist will be responsible for the CAPSA project at the OAG and will lead, coordinate, manage and monitor the overall implementation of the OAG component of the project and will report into the Project Support Team and Steering Committee.

The QA Specialist will be a member of the leadership team of the OAG and is expected to be a positive influence on the operational management, risk management, financial controls, operational controls, and overall performance of the Office.

In accordance with an agreed work plan, specific tasks and responsibilities of the QA Specialist include:

Quality Management

- Ensure the OAG has appropriate policies and procedures which meet the requirements of ISSAIs. In particular develop and implement a system of audit quality management (SAQM) in line with the requirements of ISSAI 140.
- In the first year and as required subsequently, undertake real time (hot) reviews of audits nearing completion and provide coaching and support to Specialist Technical Leads and Director to perform QA reviews compliant with ISSAIs.
- Undertake annual cycle of cold reviews over a sample of audits in line with an agreed workplan to assess compliance with ISSAIs and ensure improvement over time to a level that is at least "compliant with minor areas for improvement".
- Ensure gaps identified through the QA reviews have action plans to address the issue and that progress to closing gaps is monitored and reported to the OAG leadership team.

Technical leadership

- Develop Solomon Island Methodology (SIM) ensuring that OAG's manuals and procedures for financial, performance and compliance audits are updated, maintained and implemented in line with changes in accounting and auditing standards and confirmed as ISSAI compliant using the Financial Audit ISSAI Compliance Assessment Tool (iCAT). Tailor the manuals and supporting templates for financial audits for each sector of work (Provincial Government, Central Government and IFRS)
- Deliver training to OAG staff to embed the SIMs and support the Specialist Technical Leads and Audit Director in the implementation of new methodologies, manuals and procedures.
- Provide regular training to ensure staff maintain and apply an understanding of the technical and procedural aspects of their work to embed audit quality. Support the Specialist Technical Leads, Audit Director and Audit Managers to provide on the job coaching and mentoring for their teams to further embed audit quality.
- With the support of technical experts across the OAG, identify and implement efficiencies in audit management and delivery including through the increased use of IT, artificial intelligence (AI), and data analytics.

CAPSA Project management

- Attend meetings of the Project Steering Committee (PSC)
- Lead, coordinate, and manage the overall implementation of the budget, finances, and environmental and social aspects of the OAG Project component in coordination with the CAPSA Project Manager and other PST members.
- Ensure timely submission of the Annual Work Plan and budget to the PSC and to the World Bank and monitor implementation of OAG project component activities as specified in the Financing Agreement and Annual Work Plan and Budget.
- Perform environmental and social risk management tasks described in the Environmental and Social Commitment Plan (ESCP) and Stakeholder Engagement Plan

(SEP) with respect to the OAG project component and ensure OAG staff comply with the Code of Conduct as established in the ESCP and SEP of the CAPSA project.

- Monitor the progress of the OAG project component against the key results indicators.
- Monitor and evaluate OAG project component risks through a project risk register.
- Provide OAG project component input to the consolidated and semi-annual project progress reports to the World Bank and PSC, including activity progress against work plan (with results indicators), financial execution, procurement progress, Environmental and Social management and work program for review and ensure their relevant implementation.
- With support from the OAG financial management staff, ensure that audits of the OAG project component are properly conducted, audit observations are duly complied with on time and audit reports are submitted timely.
- Prepare all progress reports and other necessary documents for the OAG project component to be presented to the World Bank during implementation support missions conducted every 6 months. Coordinate and facilitate the World Bank implementation support missions, mid-term review, project completion mission, and other interim missions with respect to the OAG project component as required.

Other Duties

- Advocate the role and responsibilities of the OAG across all activities, including gender, equity and social inclusiveness practices, to maintain the professional profile of the Office.
- Other relevant duties as directed by the Auditor General.

Specific Contract Deliverables

The QA Specialist will be on probation for the first six months of the assignment. The Auditor General will undertake a performance evaluation per the deliverables listed below.

Key Deliverables	Timing
Prepare a System of Audit Quality Management (SAQM) in line with ISSAI requirements with an action plan to implement across the Office	Within 12 months
Implement the SAQM in line with the agreed action plan.	Within 24 months
Develop Solomon Island Methodology (SIM) for financial statements audits which meets ISSAI requirements (as confirmed using iCAT).	By December 2024/or within 6 months
Deliver training across the Office to support the implementation of the financial statement SIM.	By December 2024/or within 6 months
Develop Solomon Island Methodologies (SIM) for performance and compliance audits which meet ISSAI requirements.	Within 12 months
Deliver training across the Office to support the implementation of the performance and compliance audit SIMs.	Within 12 months
Ensure ISSAI compliant audit methodologies are embedded in TeamMate+ software	Year 2
Update the SIMs annually as required by changes in standards and findings from QA reviews and implement training on any changes.	Annually

Key Deliverables	Timing
Complete an annual cycle of (hot and cold) quality reviews across all categories of audits to ensure compliance with ISSAI requirements. Prepare a report on gaps identified and present findings to OAG leadership team with an action plan to address the gaps.	Annually
Implement and report on action plan to address the results of the QA reviews	Quarterly
Deliver coaching and training to Specialist Technical Leads to address QA review findings and strengthen the quality of file reviews undertaken	Ongoing
Provide technical input to CAPSA reporting for OAG project component including annual work plan, semi-annual project progress reports, implementation status, progress against results indicators, and challenges. Provide input to budget process as needed. Support World Bank implementation missions as needed.	Ongoing

Resources Provided

The OAG will provide the following to enable delivery of the contract outcomes.

INPUTS	
Equipment (IT/Comms etc)	A laptop will be provided under the project.
Office Space	A desk will be provided at the OAG.

Evaluation Requirements

This section details the basis upon which selection of the successful candidate will be based.

Mandatory Criteria – These criteria must be met in order to be considered for this contract. The candidate will possess high levels of personal and working integrity and ethics.

Mandatory Criteria	Description	Evaluation
Education	A Bachelor's degree in accounting or an equivalent degree that majors in accounting from a recognised university, or another qualification accepted and agreed by the Selection Panel.	Pass or Fail
Professional Qualifications	A recognised professional accountancy qualification or equivalent.	Pass or Fail
Professional Experience	Minimum of 15 years' experience in audit, accountancy or relevant field including 5 years at senior management level.	Pass or Fail
Communication Skills	Excellent writing skills with the ability to prepare reports, briefings and presentations; fluency (oral and written) in English is essential.	Pass or Fail
Information Technology Skills	Proficient IT skills including Word, Excel, and PowerPoint.	Pass or Fail

Mandatory Criteria	Description	Evaluation
Integrity	Demonstrated high standards of personal integrity, independence and professionalism.	Pass or Fail

Scoring Criteria – These criteria are requirements or qualities that are not mandatory but would be considered beneficial if they are met and will be scored as outlined below.

Other Criteria
Demonstrated experience in designing and implementing audit methodologies for financial, performance and compliance audits
Demonstrated experience in capacity building or training in developing countries ideally in the Pacific region
Demonstrated experience auditing financial statements prepared under IFRS, IPSAS Cash Basis and undertaking performance audits.
Demonstrated advanced communications skills including report writing
Demonstrated high level interpersonal skills including managing complex relationships. Experience in the Pacific will be an advantage.
Familiarity with public sector procedures and processes and demonstrated ability to work with a range of agencies at national, provincial and local level.

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