

## **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:** Specialist Technical Lead (STL) - Financial Audit Branch

**Reference No.:** SB-OAG-412122-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:

- provide technical leadership and direction to the Financial Audit Branch.
- deliver audits that promote accountability, efficiency and effectiveness in the collection and use of public resources.

The Specialist Technical Lead (Financial Audit Branch) 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, and financial Audit Managers. They will also be the main OAG contact with Boards and Permanent Secretaries within government entities and will support the Auditor General in all relevant communications with the parliament of Solomon Islands including with the Public Accounts Committee (PAC).

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](http://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
<b>Education</b>	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.
<b>Professional Qualifications</b>	A recognised professional accountancy qualification.
<b>Professional Experience</b>	Minimum of 10 years' experience in audit, accountancy or relevant field including 5 years at senior management level
<b>Communication Skills</b>	Excellent writing skills with the ability to prepare reports, briefings and presentations; fluency (oral and written) in English is essential.
<b>Information Technology Skills</b>	Proficient IT skills including Word, Excel, and PowerPoint.
<b>Integrity</b>	Demonstrated high standards of personal integrity, independence and professionalism.

In addition, other criteria are:

<b>Other Criteria</b>
Demonstrated experience auditing financial statements prepared on an IPSAS cash basis
Demonstrated experience auditing financial statements prepared under IFRS
Demonstrated ability to lead teams and work in a challenging environment
Demonstrated ability to communicate effectively with a teams and client on complex technical issues
Demonstrated ability to meet set deadlines, deliver outputs and identify/rectify issues at an early stage

Demonstrated experience with positive outcomes in building the technical capacity of audit teams ideally in the Pacific region or similar developing country environment
Familiarity with public sector procedures and processes and demonstrated ability to work with a range of agencies at national, provincial and local level.

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](mailto:admin@oag.gov.sb).

## TERMS OF REFERENCE

### CONSULTING SERVICES – INDIVIDUAL SELECTION

#### Specialist Technical Lead (Financial Audit Branch)

#### Project Overview

Project Overview	
<b>Project Name</b>	Building Capacity in Statistics and Audit Project (CAPSA)
<b>Activity Reference Number (STEP)</b>	SB-OAG-412122-CS-INDV
<b>Agency Name</b>	Office of the Auditor General (OAG)
<b>Agency Description</b>	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.
<b>Country</b>	Solomon Islands
<b>Position Title/ Activity Description</b>	Specialist Technical Lead (STL) - Financial Audit Branch
<b>National</b>	<input checked="" type="checkbox"/>

#### Project Background

Project Details	
<b>Overall Project Objective</b>	To improve the availability and quality of official statistics and audits in Solomon Islands
<b>Project Length</b>	January 19, 2024 to December 28, 2028
<b>Location of role</b>	The position will be based at the OAG office in Honiara with occasional site visits across Solomon Islands.
<b>Project Summary</b>	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.
<b>Relevant Project Components for Role</b>	Component 2: Strengthening audit capacity

## Contract Details

Details	
<b>Objectives</b>	<p>The key objectives of this role are to:</p> <ul style="list-style-type: none"> <li>• provide technical leadership and direction to the Financial Audit Branch.</li> <li>• deliver audits that promote accountability, efficiency and effectiveness in the collection and use of public resources.</li> </ul>
<b>Duration</b>	<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 May 1, 2024 or earlier.</p>
<b>Reporting</b>	<p>The STL (Financial Audit Branch) will report to the Deputy Auditor General.</p>
<b>Key Working Relationships</b>	<p>The STL (Financial Audit Branch) will be a member of the OAG leadership team.</p> <p>Audit Managers in the Central Government and Commercial Government teams of the OAG will report to the STL (Financial Audit Branch). The STL (Financial Audit Branch) will provide reporting and performance management for these managers and oversee both teams and staff.</p> <p>The STL (Financial Audit Branch) will be the main OAG contact with Boards and Permanent Secretaries within government entities.</p> <p>The STL (Financial Audit Branch) will support the Auditor General in all relevant communications with the parliament of Solomon Islands including with the Public Accounts Committee (PAC).</p>
<b>Contract Type</b>	<p>A portion of the contract will be paid for delivery of specific contract deliverables. The remaining portion will be timebased. Details of this will be discussed during negotiation stage.</p>

## Contract Scope

The Specialist Technical Lead (Financial Audit Branch) will directly supervise delivery of the financial statement audits of Central Government and Commercial Government entities which apply International Public Sector Accounting Standards (cash-based) and International Financial Reporting Standards respectively (audits of the financial statements of Provincial Government entities are undertaken by a separate OAG Branch). Audits are conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). There is currently a backlog of audit opinions to be provided by the OAG for the public entity financial statements received.

The STL (Financial Audit Branch) will be responsible for managing the daily performance and competencies of approximately 20 auditors in line with the OAG performance management framework. The STL (Financial Audit Branch) 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 STL (Financial Audit Branch) include:

### **Technical leadership**

- Support the Auditor General (AG) and Deputy Auditor General (DAG) in providing leadership and direction for the Office through membership of the leadership team.
- Ensure effective use of resources are applied across the Financial Audit Branch to deliver on the objectives with the OAG Corporate, Strategic and Annual plans and provide timely reporting on delivery of these objectives to the leadership team.
- Champion and advocate for the highest standards of ethical and professional behaviour including confidentiality and data security.
- Ensure the OAG performance management framework is applied effectively within the Financial Audit Branch.
- Ensure staff within the Financial Audit Branch receive the appropriate professional development to enable them to deliver audits to the applicable standards.
- Provide hands-on training to upskill the technical abilities of managers to improve audit delivery. This training will complement the application of the new audit methodologies using techniques such as a “learning by doing” approach tailored to staff level and areas of responsibility
- Translate technical, complex audit information and reports concisely to enable engagement with a wide range of stakeholders and audiences.

### **Audit Delivery**

- With the support of the team, deliver the planning, execution and reporting of all audits in the Financial Audit Branch and report to the OAG leadership team on progress against the Branch work plan.
- Ensure audits are delivered in line with ISSAIs.
- Provide leadership and support to the audit teams on complex accounting and auditing issues.
- Provide training to staff at the managerial level on how to conduct technical reviews to embed quality throughout the audit process
- Conduct site visits to provide leadership to audit team and engage with auditees on complex issues
- Provide high level advice and recommendations on audits conducted by the Financial Audit Branch and communicate audit results. Ensure recommendations in audit reports support auditees to improve in achievable and cost-effective ways.
- Review management letters and audit opinions for compliance with auditing standards and QA requirements prior to finalisation by senior management and issuance to auditees.
- Report to the leadership team on areas for improvement by auditees identified during audits conducted by the Financial Audit Branch to ensure that efficient testing strategies can be implemented in future.
- Follow up on recommendations to auditees in future audits to confirm whether improvements have occurred.
- Ensure instances of criminality or misconduct are properly captured, documented and reported to the relevant authorities in a timely manner. Ensure AG and DAG are kept informed issues arising

- Ensure the Financial Audit Branch understands and applies relevant legislation, rules, policies, guidelines and codes of conduct.
- Ensure conflicts of interest are reported, monitored and addressed to build the integrity of the OAG.

**Other Duties**

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

**Specific Contract Deliverables**

The STL (Financial Audit Branch) will be on probation for the first six months of the assignment. The Deputy Auditor General will undertake a performance evaluation per the deliverables listed below.

Key Deliverables	Timing
Deliver reviews of audit files in compliance with quality control policy, ISSAI compliant standards and to statutory or agreed timelines and ensure Branch reports meet high quality and accessibility standards.	Ongoing
Develop a strategy to reduce the audit backlog.	Within 3 months
Implement the strategy, and provide progress reports to the leadership team on the reduction in the audit backlog.	Quarterly
Embed new audit methodologies and agreed responses to QA findings for the Financial Audit branch.	Ongoing
Report on performance of the Financial Audit Branch against audit timeliness, budgets and compliance with ISSAIs	Quarterly
Ensure staff of the Financial Audit Branch comply with the OAG performance management framework including professional and ethical behaviour as well as attendance	Ongoing
Attend key meetings with stakeholders (e.g., auditees, Public Accounts Committee, media) and provide input to communications by the OAG to maintain key stakeholder relationships	As needed

**Resources Provided**

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

INPUTS	
<b>Equipment (IT/Comms etc)</b>	A laptop will be provided under the project.
<b>Office Space</b>	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.

<b>Mandatory Criteria</b>	<b>Description</b>	<b>Evaluation</b>
<b>Education</b>	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
<b>Professional Qualifications</b>	A recognised professional accountancy qualification.	Pass or Fail
<b>Professional Experience</b>	Minimum of 10 years' experience in audit, accountancy or relevant field including 5 years at senior management level	Pass or Fail
<b>Communication Skills</b>	Excellent writing skills with the ability to prepare reports, briefings and presentations; fluency (oral and written) in English is essential.	Pass or Fail
<b>Information Technology Skills</b>	Proficient IT skills including Word, Excel, and PowerPoint.	Pass or Fail
<b>Integrity</b>	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.

<b>Other Criteria</b>
Demonstrated experience auditing financial statements prepared on an IPSAS cash basis
Demonstrated experience auditing financial statements prepared under IFRS
Demonstrated ability to lead teams and work in a challenging environment
Demonstrated ability to communicate effectively with a teams and client on complex technical issues
Demonstrated ability to meet set deadlines, deliver outputs and identify/rectify issues at an early stage
Demonstrated experience with positive outcomes in building the technical capacity of audit teams ideally in the Pacific region or similar developing country environment
Familiarity with public sector procedures and processes and demonstrated ability to work with a range of agencies at national, provincial and local level.

## 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 individuals<sup>1</sup>. 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.

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<sup>1</sup> The number of candidates to be interviewed will be determined on an “as required” basis.