

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) - Performance Audit Branch

Reference No.: SB-OAG-412123-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 leadership and direction to the Performance Audit Branch.
- deliver audits that build accountability, have due regard to economy and avoidance of waste and safeguard assets and receipts.
- Develop new ways of working to enhance audit effectiveness through improved use of ICT in audits.
- Engage effectively with stakeholders to ensure maximum audit impact
- Develop and implement regular cycle of compliance audits across National Government
- Develop and implement a strategy to deliver community participatory audits
- Support the OAG in its secretary function for the public accounts committee.

The Specialist Technical Lead (Performance 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 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.

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 from a recognised university, or another qualification accepted and agreed by the Selection Panel.
Professional Qualifications	A recognised professional accountancy or an equivalent qualification (or near completion).
Professional Experience	Minimum of 10 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 conducting performance audits in accordance with ISSAIs

Demonstrated experience in developing or implementing community engagement strategies in the Pacific context
Demonstrated ability to communicate effectively with a range of stakeholders through both written and verbal communication
Familiarity with public sector procedures and processes in particular budget processes and demonstrated ability to work with a range of agencies at national and sub-national, levels.
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.
Demonstrated understanding on the use of IT to drive efficiency of audit delivery

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.

TERMS OF REFERENCE

CONSULTING SERVICES – INDIVIDUAL SELECTION

Specialist Technical Lead (Performance Audit Branch)

Project Overview

Project Overview	
Project Name	Building Capacity in Statistics and Audit Project (CAPSA)
Activity Reference Number (STEP)	SB-OAG-412123-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	Specialist Technical Lead (STL) - Performance Audit Branch
National	<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 with occasional site visits across Solomon Islands.
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

Contract Details

Details	
Objectives	<p>The key objectives of this role are to:</p> <ul style="list-style-type: none"> • provide leadership and direction to the Performance Audit Branch. • deliver audits that build accountability, have due regard to economy and avoidance of waste and safeguard assets and receipts. • Develop new ways of working to enhance audit effectiveness through improved use of ICT in audits. • Engage effectively with stakeholders to ensure maximum audit impact • Develop and implement regular cycle of compliance audits across National Government • Develop and implement a strategy to deliver community participatory audits • Support the OAG in its secretary function for the public accounts committee
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 STL (Performance Audit Branch) will report to the Deputy Auditor General.</p>
Key Working Relationships	<p>The STL (Performance Audit Branch) will be a member of the OAG executive and also the leadership team.</p> <p>The STL (Performance Audit Branch) will oversee and report on performance of managers and staff in the Branch.</p> <p>The STL (Performance 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>
Contract Type	<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 (Performance Audit Branch) will directly supervise delivery of performance audits conducted by the Office. Audits are conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

The STL (Performance Audit Branch) will be responsible for managing the daily performance and competencies of up to 10 auditors and support staff in line with the OAG performance management framework.

The STL (Performance Audit Branch) will be a member of both the executive and 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.

The Stakeholder Engagement Strategy of the Office aims to strengthen engagement with a range of stakeholders. The Specialist Technical Lead (Performance Audit Branch) is key to delivering this strategy.

A key stakeholder is the Public Accounts Committee, of which the Auditor General is the Secretary. The Office is seeking to establish a new team to support the Auditor General in this role. The STL (Performance Audit Branch) will be responsible for establishing, recruiting and training this team as well as its ongoing supervision to ensure effective support to the Auditor General and the Public Accounts Committee.

Another objective of the Office's Stakeholder Engagement Strategy is to increase outreach to civil society, community organisations and the public. The STL (Performance Audit Branch) will develop new ways of working (including supporting systems and processes) to improve the efficiency of audits and effectiveness of reporting by the Office through community engagement. This may involve support from donors.

The Office also aims to strengthen the use of information technology and upskill technical capability of staff during the CAPSA project to increase efficiency in audit delivery. The World Bank has funded an initial assessment which has delivered an IT Capability and Maturity Model. The OAG's ambition is to move along this maturity model over the next five years to reach a 'defined' maturity. The STL (Performance Audit Branch) will be responsible for developing the implementation plan to deliver this improvement in conjunction with the IT Officer (if engaged).

In accordance with an agreed work plan, specific tasks and responsibilities of the STL (Performance Audit Branch) include:

Technical leadership

- Support the Auditor General and Deputy Auditor General in providing leadership and direction for the Office through membership of the leadership team.
- Ensure effective use of resources are applied across the Performance 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 Performance Audit Branch.
- Ensure staff within the Performance 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.
- Employ new audit approaches to engage with local communities and civil society organisations to deliver quality audit outcomes.

Audit Delivery

- With the support of the team, deliver the planning, execution and reporting of all audits in the Performance Audit Branch and report to the OAG leadership team on progress against the Branch work plan.
 - Support the Quality Assurance Specialist in the development of the new Solomon Island Methodologies (SIM) and subsequent implementation across the Branch.
 - Undertake audit file reviews as part of the quality control policy to ensure improving compliance with ISSAIs.
 - Provide training to staff at the managerial level on how to conduct technical reviews to embed quality throughout the audit processes.
 - Provide leadership and support to the audit teams on complex and sensitive auditing issues.
 - 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 Performance Audit Branch and communicate audit results. Ensure recommendations in audit reports support auditees to improve in achievable and cost-effective ways.
 - Follow up on recommendations to auditees in future audits to confirm whether improvements have occurred.
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- Ensure audit reports are compliant 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 Performance Audit Branch to ensure that efficient testing strategies can be implemented in future audits.
 - Ensure instances of criminality or misconduct are properly captured, documented and reported to the relevant authorities in a timely manner. Ensure Auditor General and Deputy Auditor General are kept informed of any issues arising
 - Ensure the Performance 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.

Public Accounts Committee (PAC) Secretariat Support

With the support of the team:

- Work with the PAC as required to develop an annual work plan for the Committee
- Assist the Auditor General in preparation for any budget hearings through liaison with the Ministry of Finance, Ministries and Parliament to develop robust analysis of the budget and informed research to direct key matters to the committee.
- Work with PAC secretariat and other partners in developing new budget credibility capability in both OAG and PAC secretariat
- Assist the Auditor General as Secretary to the Committee in preparing reports for hearings and ensuring all documentation is collated in a timely manner.
- Present OAG audit reports to the Committee, communicating technical issues in a simplified format to improve their understanding of the topics and the responsibility, role of the OAG and the issues arising.
- Work with the Chairman and members of the Committee to follow up on the findings and recommendations within reports

Develop new ways of working

- Support the strengthening use of IT (including AI) and supervise the delivery of IT audit activities on all (financial, compliance and performance) audits in the Office.
- Champion and implement the actions required to move the Office through the IT Capability and Maturity Model to 'defined'.
- Develop new ways of working to engage more effectively with local communities both in corroborating audit findings and disseminating audit findings.
- Support the Office to deliver public events to disseminate audit report findings by thematic area.
- Ensure systems, and processes are established to embed new ways of working.

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 (Performance 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 line with agreed timelines and to ISSAI compliant standards and ensures all Office reports meet high quality and accessibility standards.	Ongoing
Embed new audit methodologies and agreed responses to QA findings through the branch.	Ongoing
Report on timely delivery of audits within the Performance Audit Branch against an agreed workplan and in compliance with ISSAIs	Quarterly
Ensure staff of the Performance 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 key communications by the OAG to maintain key stakeholder relationships	As needed
Provide timely briefings and reporting for all PAC hearings	As needed
Develop a strategy to improve the use of IT capability and maturity within the Office to move to 'defined' level as set out in the IT Capability and Maturity Model.	Within 3 months
Ensure the IT strategy is delivered in line with expectations to enhance the use of IT tools. Provide progress reports to the Leadership Team	Annually Quarterly
Develop a strategy for community engagement to enable delivery of audits using community input.	Within 6 months
Implement the community engagement strategy to deliver two audits using community input	Year 5

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 from a recognised university, or another qualification accepted and agreed by the Selection Panel.	Pass or Fail
Professional Qualifications	A recognised professional accountancy or an equivalent qualification (or near completion).	Pass or Fail
Professional Experience	Minimum of 10 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
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 conducting performance audits in accordance with ISSAIs
Demonstrated experience in developing or implementing community engagement strategies in the Pacific context
Demonstrated ability to communicate effectively with a range of stakeholders through both written and verbal communication

Familiarity with public sector procedures and processes in particular budget processes and demonstrated ability to work with a range of agencies at national and sub-national, levels.
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.
Demonstrated understanding on the use of IT to drive efficiency of audit delivery

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.