

REQUEST FOR EXPRESSIONS OF INTEREST

Kosovo

Strengthening National Audit Office Capacities in Procurement Audits Project

Project No. P160382

Grant No.:TF0A3821

Assignment Title: Assistance to the NAO of the Republic of Kosova in Reviewing and Analyzing of key documents and increasing audit capacities in compliance audit

Reference No. NAO/IC/01R

Background

The World Bank is funding a program to promote enhanced procurement processes within Kosovo intended to deliver more efficient and effective service provision to citizens. The associated improvement in the controls applied to the procurement process will underpin wider PFM developments further enhanced by a more developed National Audit Office compliance audit approach in non-procurement audit. This will promote an improvement in the Government's PFM performance and service delivery.

The grant will contribute to strengthen Kosovo National Audit Office capacity on the compliance audit in the field of procurement, enhancing in this manner public procurement process through valued added insights and recommendations and issuance of the audit opinion on compliance. The associated improvement in the controls applied to the procurement process will underpin wider PFM developments further enhanced by a more developed National Audit Office compliance audit approach in non-procurement audit. This will promote an improvement in the Government's PFM performance and service delivery.

Objectives

The work undertaken by International Expert will contribute to the developing professional expertise in audit of compliance with laws and regulations mainly in procurement of public contracts in Kosovo, as the key area, also in other areas where compliance with law and regulation might have crucial impact. This shall be emplaced by preparing materials and trainings on international best practices in the area of public sector procurement system auditing through the technical assistance and delivery of training.

Scope of work

- I. Review of PEFA assessment on recent years in Kosovo in order to understand the management of procurement process and their impact on the compliance audit work;
- II. Landscape review of procurement position in Kosovo; a reassessment of the key actors and key developments in Procurement will be undertaken with a stratification applied to type of budget organization; such reassessment will contribute to update Procurement Audit Strategy of KNAO;
- III. Review the existing laws and regulations that impact compliance audit of procurement and non-procurement activity; to set clear and unambiguous guidelines as to what a compliance failure is and when such a failure would have an impact on the proposed 'Compliance Opinion';
- IV. Exploring ISSAI guidance 4000/4100/4200 on compliance audit; gaining adequate and consistent knowledge to carry out compliance audit; introduce international best practice supported by updated documentation;

- V. Mentor nine (9) audits that will be undertaken to apply a systematic approach to procurement and non-procurement compliance audit. An initial training program for KNAO staff will be developed based on the results of the assessment of existing skills within the KNAO. The final outputs will be reported to Parliament but also used as the basis for a conference with key stakeholders to raise and discuss the barriers and opportunities that exist related to enhanced procurement in Kosovo;
- VI. Coaching and Mentoring audit support department to ensure that the audit support department is able to carry out an effective quality assurance process of a new compliance audit approach; and
- VII. Training and pilot auditing on procurement process in Donors' Projects.

Qualifications

Competencies:

- Audit Knowledge – Has in depth knowledge of International audit standards issued by the international organization of supreme audit institutions (INTOSAI), with specific knowledge on ISSAI 4000/4100/4200 on compliance audit, concepts and techniques, audit methodology and approaches;
- PEFA- Has sound knowledge of Public Financial Management Reforms, a framework for assessing and reporting on the strengths and weaknesses of public financial management.
- Procurement Principles - Has in-depth knowledge of public procurement principles, regulations, systems, and approaches to international procurement with proven ability to independently provide well researched analyses of complex procurement issues and problems;
- Regional Procurement Policies - Has the ability to provide high quality, pragmatic advice on the application of procurement policies and procedures as related to the design and implementation;
- Operational Project Management - Demonstrates in depth knowledge and understanding of project management tools& methodologies and processes related to project preparation & implementation, resource management, and stakeholder communications;
- Client Orientation - Maintains client relationships in the face of conflicting demands;
- Drive for Results - Identifies the needed resources to accomplish results involving multiple stakeholders and finds solutions to obstacles affecting key deliverables;
- Teamwork (Collaboration) and Inclusion - Shows leadership in ensuring the team stays organized and focused, and actively seeks and considers diverse ideas and approaches;
- Knowledge, Learning and Communication - Leads in the sharing of best practice, trends, knowledge and lessons learned across units and with clients and partners, articulating ideas verbally and in writing in a clear and compelling way across audiences of varied levels;
- Business Judgment and Analytical Decision Making - Gathers inputs, assesses risk, considers impact and articulates benefits of decisions for internal and external stakeholders over the long term; and
- Responsive to the needs of a developing organization and possesses good IT skills.

Selection Criteria:

- The consultant must be a professional with a University degree in law, economics or other relevant field to the project (Master degree preferable);
- At least 8 years' experience working in a State Audit Institution or audit and accounting consultancy firm, with at least 3 years' experience in compliance audit of procurement activities in the public sector;
- Experience in drafting Audit Manual and Quality Control Manual with focus on compliance audit and developing working papers and audit programs for compliance on procurement based on of ISSAI 4000/4100 and EU good practices;
- Experience in developing audit management and document systems in Supreme Audit Institution;
- At least one similar assignment successfully completed to a State Audit Institution (confirmed by formal evidence, e.g. reference letter);
- International experience and at least three engagements in compliance audit of financial, management and control systems in public entities;
- Certified Auditor by an internationally recognized Accounting and Audit Institute;
- Membership of an appropriate institution e.g. the Chartered Institute of Procurement and Supply would be desirable;
- Experience in training, mentoring and capacity building on compliance audit in an organisation will be a desirable.

Timing

It is expected that the time effort for the assignment shall be around 90 working days, based in Pristina and to be completed within 31/12/2018

Experienced and qualified individuals will be selected under the provisions of the World Bank's Procurement Regulations for Investment Project Financing (IPF) Borrowers, July 2016, based on the selection methods for Individual Consultants (IC), (Open Competitive Selection of Individual Consultants).

Interested Consultants should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.

Further information can be obtained at the address below during office hours: 08:00 to 16:00

Expressions of interest must be delivered in a written form to the address below (in person, or by e-mail) by January 05, 2018

National Audit Office
Attn: Jehona Krasniqi
Str. Musine Kokollari 87
10000 Prishtina, Republic of Kosova
Tel: + 381 (0)38 6060041014
E-mail: jehona.krasniqi@oagks.org