

# **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 Value for Money in procurement area**

**Reference No. NAO/IC/02R**

## **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**

- Strengthen Kosovo National Audit Office capacity on the value for money (VFM) and compliance audit in the field of procurement, enhancing in this manner public procurement process through valued added insights and recommendations;
- Use the compliance audit focus in procurement to more widely develop compliance audit activity across the National Audit Office, consolidating this work in the introduction of a separate compliance audit opinion; and
- Conduct procurement post review for project financed by World Bank and other Multilateral Donors Organizations.

## **Scope of work**

The work undertaken will be focused on the following activities within two subgroups:

### **Activity 1: Pilot Audits**

The pilot audit process will incorporate four mentored audit – two will be cross cutting reviews (one related to central government and one related to municipalities, one will be focused on a single Budget Organization and one will address comparative audit by benchmarking similar public organizations. 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. This conference will also be used to highlight other procurement projects/ activities ongoing and seek to identify how the benefits of all these initiatives can be maximized.

### Activity 2.2: Revised NAO guidelines on VFM Procurement

In the spirit of continuous improvement the existing VFM procurement guidelines will be revised and updated to reflect lessons learned from the pilot audits. The audit guidelines, prepared with support of a previous IDF grant Enhancement of Public Procurement project, consist of:

- an initial audit strategy which requires ongoing development to reflect activity 1.1 above; and
- an audit manual streamlining VFM audit methodology to be applied by teams which now needs to be tested in practice and updated as appropriate. Special attention will be given to the use of market price comparisons and system's based audit. As referred in the final report of the previous IDF grant project these are not fully ingrained in the NAO procurement audit process.

### 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 of performance (value for money) audit concepts and techniques, audit methodology, approaches and analytical skills;
- 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. Special attention should be given to knowledge on the use of market price comparisons and system's based audit;
- 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 or directions and provides evidence-based advice and solutions based on sound diagnosis and knowledge;
- 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 Office or audit and accounting consultancy firm, with at least 3 years' experience on Value For Money audit in procurement activity in public sector;
- Experience in drafting performance audit manual with focus on VFM and developing working papers and audit programs for VFM on procurement based on of ISSAI 3000/3100 of procurement systems and EU best 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 Value for Money audit in the area of procurement in public entities;
- Certified Auditor by an internationally recognized Accounting and Audit Institute;
- Experience in training, mentoring and capacity building on VFM audit in an organisation will be a distinct advantage; and
- Membership of an appropriate institution eg the Chartered Institute of Procurement and Supply would be desirable.

### **Timing**

It is expected that the time effort for the assignment shall be around 40 working days, based in Prishtina 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

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