



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

Background:

The UNDP Office of Audit and Investigations (OAI) is responsible for provision of internal audit and investigations services to UNDP and its affiliated entities. The core mandate of OAI is to provide independent, objective assurance on the effectiveness of risk management and the effectiveness and adequacy of internal controls, and advisory services designed to add value and improve the operations of UNDP and its affiliated entities.

The UNDP Office of Audit and Investigations (OAI) provides the internal audit functions for the United Nations Entity for Gender Equality (UN Women) under a two-year service level agreement executed in December 2015. The internal audit role is carried out by a dedicated OAI unit, the UN Women Audit Unit (UNWAU, which is based in the UN Women Headquarters in New York, NY.

UNWAU has responsibility for the audit of UN Women headquarters and field offices, functions, programmes and operations. Audits are intended to support UN Women in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Audits of UN Women headquarters functions and field offices are carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors. The Unit's annual work plans, are developed using comprehensive risk assessments. The audit process generally includes three phases – planning, field execution, and reporting.

OAI UNWAU needs to engage 2 auditors with experience in performance auditing on contract basis, to assist in the conduct of an audit of Resource Mobilization in UN Women.

A. Audit assignment: Audit of the UN Women Resource Mobilization

B. Project Description

The main objective of the audit is to provide the Executive Director with a holistic assessment of the governance, organizational structure, systems and tools, coordination and communications related to resource mobilization, and to identify significant constraints, if any, that prevent the organization from achieving its resource mobilization objectives and/or meeting stakeholder needs.

C. Scope of Work:

To assess whether the Resource Mobilization function in UN Women is meeting the resource mobilization objectives, stakeholder and user needs in an effective and efficient manner.

For the upcoming audit of the Resource Mobilization function in UN Women, the consultants will primarily be entrusted with one or more of the following audit areas, but might be tasked where necessary with any other audit areas identified during the audit planning process.



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

1. Governance

To assess whether:

- The organizational structure and the corresponding responsibilities, expectations, communication and reporting lines related to Resource Mobilization are clearly defined and communicated;
- A clear and complete strategy is in place and if so, is it supported by detailed plans to operationalize each outcome discussed in the strategy;
- Policies and processes are in place to ensure on-going monitoring, reporting and review of the implementation status of plans and to support appropriate and timely response to material deviations from plans;
- The information and analysis necessary to implement the plans exists, is it complete, regularly updated, relevant and readily accessible to the appropriate personnel;
- The tools, systems and processes exist to support implementation, monitoring and reporting in an effective and efficient manner, and if so are they consistently used;
- Adequate capacity exists at all levels and functions to support achievement of objectives, and are adequate guidance and training provided;
- Defined processes are in place to assess resource needs and establish priorities for the allocation of Core resources.

2. Donor Engagement

To assess whether the UN Women donor engagement structure supports coordinated, effective and efficient engagement with existing and potential partners/donors, for partnership development and maintenance and for protecting and increasing funding, while avoiding competition and providing adequate protection to UN Women.

- Are a clear structure and defined policies and protocols for internal and external communications in place, to ensure all communication with existing or potential partners/donors is consistent, coordinated and competing requests are avoided;
- Are processes in place for due diligence and on-going monitoring of partners/donors to ensure adequate protections for UN Women;
- Does a clear process exist for aligning the UN Women Strategic Note and staffing and work plans (FPI's, etc.) to analysis of resource mobilization potential by partner/donor (interest, contribution potential and trends, and is it reviewed at the office, theme and aggregate corporate level for reasonableness and to inform approach;
- Do adequate systems and tools exist to support the gathering, analysis and sharing of current, complete and relevant donor intelligence, vertically and horizontally;
- Have user's partner/donor information needs been solicited, is the identified information consistently available and is it complete, accurate and regularly updated;
- Are the mechanisms in place to formally solicit, document, evaluate, timely respond to and incorporate feedback from partners/donors;



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

3. Contribution Management:

- Are the structure, systems, and processes in place to effectively and efficiently manage donor contributions;
- Are effective oversight and review processes and systems in place for all donor agreements, amendments and extensions to ensure document consistency, organizational ability to comply, that adequate due diligence has been performed and all corporate protections are included;
- Are the necessary systems, processes and oversight, to ensure compliance with all donor requirements including reporting and visibility requirements in place, and are they adequately monitored, consistently used, efficient and effective;
- Are systems and processes for the timely receipt and allocation of contribution installments in place, consistently used, efficient and effective;
- Are systems and processes for follow up on, and action related to expired contribution agreements in place and consistently working;
- Has analysis of the root causes for non-compliance or delayed compliance with donor/partner agreement requirements been performed and appropriate remedial measures formally implemented.

D. Consultant tasks:

Participate as a member of the audit team. The UNWAW requires the services of two audit consultants, to participate as members of the audit team, each consultant will be assigned specific tasks within the audit plan for the audit engagement. The main functions of the consultants engaged for the resource mobilization audit include:

- **Assist in the Planning, scoping and development of the audit program:** using identified best practices in resource mobilization and donor relationship management within and external to the UN system, audit reports relating to the resource mobilization function within UN system agencies; programme and financial information available in the ERP and other systems, and information solicited from the headquarters, or field offices (including the conduct of internal and external stakeholder interviews and/or surveys), to assess risk factors.
- **For assigned areas of Fieldwork:**
 - Conducting interviews, surveys and tests as necessary, in accordance with accepted auditing standards, to draw conclusions on the adequacy of internal controls, the operational effectiveness and efficiency, and the remedial action(s) that may be required to correct any identified deficiencies. In certain areas, in depth substantive testing may have to be undertaken.
 - Liaising with staff, personnel and stakeholders at all levels and various locations.
 - Document all work performed, the results and conclusions. Discuss findings with audit team lead prior to discussion and confirmation with the auditee. Upload all documentation to OAI's audit documentation repository SHAPE.
 - Document any best practices encountered in assigned areas.



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

- Prepare draft exit meeting notes of audit issues, for review and clearance by the audit team lead, prior to discussion with management at the end of the audit fieldwork.
- Participate in the Exit Meeting, presenting background, findings and recommendations for assigned audit areas.
- **Prepare and Finalize the working papers and draft audit report:**
 - in accordance with standard UN Women Audit Unit operating procedures, taking into account and incorporating as appropriate, comments received from the auditee and/or management during the exit meeting.
 - Working papers need to be completed and submitted for review prior to finalization of the draft report and per the schedule communicated by the audit team leader.
- **Perform any other task** for the timely completion of the audit, as required.

E. Expected outputs:

Both audit consultants will provide the following outputs:

- Written inputs to the Audit Planning Memo;
- Complete set of work papers for each area assigned;
- Draft Exit Meeting Notes detailing the findings regarding the audit areas assigned;
- Participation in the Exit Meeting and presentation of any findings and recommendations for assigned audit areas;
- Draft report for management comments covering the audit sections assigned; and
- Draft inputs to the final internal audit report.

Table 1: summarized deliverables and deadlines

Deliverables/ Outputs	Estimated Duration to Complete	Target Due Dates	Duty station	Work Location of consultants	Review and Approvals Required
1. Planning phase					
Inputs to the Audit Planning Memo	6 days	12 September 2017	UN Women Headquarters, New York	Work from consultants home	UNWAU, Team Lead
2. Field execution phase					



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

Complete set of work papers for each area assigned to the consultant(s)	1 day	26 October 2017	UN Women Headquarters, New York	UN Women Headquarters New York	UNWAU, Team Lead
Fieldwork	20 days	24 October 2017	UN Women Headquarters, New York	UN Women Headquarters New York	UNWAU, Team Lead
Fieldwork	10 days*	Estimated start 2 October	Field locations TBD	Field Location TBD	UNWAU, Team Lead
Draft Exit Meeting Notes	1 day	25 October 2017	UN Women Headquarters, New York	UN Women Headquarters New York	UNWAU, Team Lead
Exit Meeting	1 day	27 October 2017	UN Women Headquarters, New York	UN Women Headquarters New York	UNWAU, Team Lead
3. Reporting phase					
Draft Audit report sections	5 days	3 November 2017	UN Women Headquarters, New York	Work from consultants home	UNWAU, Team Lead
Support to address management comments to audit report, as needed.	1 day	Estimated 24 November 2017	Home based	Work from consultants home	UNWAU, Team Lead
Total working days for each consultant	45 days				

*As and when travel to field offices is required, UNWAU will notify consultants and agree upon reimbursable travel costs including ticket, lodging, terminal fees and expenses as per UNDP policy relating to Individual Consultants.

F. Institutional arrangement:

The contract auditor's will be assigned tasks by the UNWAU Audit Team Leader. All work product produced by the contract auditors as a result of this engagement is owned by UNDP and shall be submitted to the Audit Team Leader.

Supervision

- The audit consultants will report directly to UNWAU, Audit Team Leader of the audit of UN Women resource mobilization.
- Both consultants will be granted access to OAI's templates for the audit planning memo and audit report, as well as the database where work papers are stored.



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

Progress reporting

- The audit consultants shall provide daily progress reports on the status of their work, to the UNWAW Audit Team Leader.

Presentations

- The two consultants shall present their work and findings during the audit exit meeting on or about 27 October 2017.
- In the course of performing their work, the consultants can anticipate liaising and meeting with staff and other personnel from the UN Women headquarters and field offices, as well as its donors/partners. Because of this, the utmost professional conduct is expected.

G. Duration of the Work and Logistics

- The Assignment is planned for a period of 45 working days for each consultant, or a total of 90 working days for the two consultants combined.
- The calendar duration of the assignment is from 5 September to 3 November 2017. With one additional day planned for response to management comments to the draft report, on approximately 24 November, 2017.
 - Planning: Work from consultants home - 5 to 12 September, 7 working days
 - Fieldwork: UN Women Headquarters New York – 13 September to 1 October and 14 to 27 October; 23 working days
 - Fieldwork: Field Offices, location TBD – 2 October to 13 October, 10 working days
 - Reporting: Work from consultants home – 30 October to 3 November, 5 working days
 - Reporting: Work from consultants home – approximately 24 November, 1 working day
- The detailed work schedule for each phase of the assignment will be communicated and agreed upon between the team leader, and the consultants.
- The consultants are responsible for all costs related to travel to and the duration of their stay in New York, including, their lodging/transportation arrangements to and from New York and for their lodging, meals and daily living expenses for all time spent in New York during the audit.
- For any travel to field offices required during the field work, UNWAW will notify consultants and agree upon reimbursable travel costs including ticket, lodging, terminal fees and expenses as per UNDP policy relating to Individual Consultants.
- The consultants are responsible for their laptop and communication means with the team leader

H. Qualifications:

Educational Requirements:

- Advanced university degree in accounting, audit, business administration, commerce or a related field; or a first level degree in combination with a professional accounting, auditing or related designation (CA, CPA, CIA, CISA, CFE, ACCA);



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

Experience Requirements:

- A minimum of 7 years professional experience in audit, including a minimum 3 years of performance audit; or
- A minimum of 3 years of performance auditing experience combined with experience directly relevant to the Resource Mobilization function or to the audit or evaluation of Resource Mobilization.
- Knowledge and experience related to resource mobilization and donor relationship management practices and techniques, will be an advantage.
- Knowledge of general management practices and techniques, including management principles, governance and accountability, risk management, use of technology, behavioral science, project management research and analysis, quality assurance, and human resources management.
- Experience with not-for-profit organizations, Non-Governmental Organizations (NGO) or experience within the United Nations system, is highly desirable.
- Knowledge and experience related to computers and ERP applications.
- Must be willing to travel internationally, which may include areas with hazardous working conditions.

Language Requirements:

- Fluency in English is required.
- Fluency in French, Spanish or another United Nations official language is desirable.

Competencies:

Core Values & Ethics:

- Demonstrates integrity and fairness.
- Display cultural sensitivity.
- Shows strong corporate commitment.
- Complies with UN Women regulations, rules, and code of conduct.

Task Management Skills:

- Produces timely, quality outputs.
- Exercises sound judgment/analysis.
- Develops creative solutions.
- Ability to handle multiple tasks
- Communications:
 - Writes clearly and convincingly.
 - Speaks clearly and convincingly.
 - Has good presentation skills.
 - Listens actively and responds effectively.

Professional:



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

Demonstrates ability to perform in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors.

Technical Competencies:

Demonstrates ability to use and apply the following technical process applications, in order to improve the efficiency and effectiveness of OAI services:

- Microsoft office suite.
- Database applications.
- Enterprise Resource Planning systems.

I. Price Proposal and Schedule of Payments

The payment schedule is as follows:

Milestone	% Payable
End of audit planning and acceptance of inputs to the AWP by UNWAU	20%
End of audit fieldwork and Submission of the audit report for management comments	20%
Completion of report revisions in response to management comments	30%
Acceptance by UNDP of the final report as satisfactory	30%

Payment Terms:

The consultancy fee will be paid per working day.

Payment will be made upon:

- Submission of invoices and support documentation specifying the number of days worked and documentation to support pre-approved expenses.
- Certification by the Team Leader.

Payment for travel: as and when travel to country offices/field offices is required by OAI, UNWAU will notify consultants and agree upon reimbursable travel costs, including ticket, lodging, terminal fees and expenses as per UNDP policy relating to Individual Consultants.

How to submit proposal:

Interested individual consultants **must submit the following documents/information** to demonstrate their qualifications:



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

1. **Cover Letter:** Explain why you are the most suitable person for the work.
2. **Completed P11:** form including past relevant experience and contact details of 3 professional references.
A Blank P11 form is embedded below.
3. **Financial proposal** indicating the proposed daily rate fee in US\$.

Financial proposal:

The Price Proposal should be fixed and “all-inclusive”. This means that all costs (professional fees, travel costs to and from New York, accommodation, meals and incidentals costs while in New York, and other related costs such as communications, insurance, etc., if any) are included in the daily fee.

J. Evaluation method:

Individual consultants will be evaluated based on the following methodologies:

Assessment of applicants:

Technical evaluation (70% weight):

Step 1 - CV scoring (40%)

The P11 will be evaluated against requirements specified in the TOR.

Those applicants who meet the requirements will be long-listed and invited to interview.

Step 2 - Interview: (30%)

The short-listed applicants will be interviewed by the panel. The interview aims to test the competencies required for the audit assignment.

Financial evaluation (30% weight):

The maximum number of points assigned to the financial proposal is allocated to the lowest price proposal. All other price proposals receive points in inverse proportion

K. Annexes

Please refer to the following annexes attached:

Annex A: Standard Operating Procedure no 210 – Audit Planning
Standard Operating Procedure no 222 – Audit Working Papers
Standard Operating Procedure no 232 – Audit Report format
Standard Operating Procedure no 236 – Reportable Audit Issues
Standard Operating Procedure no 237 – Common Editorial Concerns



Terms of Reference
Performance Audit Consultant – UN Women Audit Unit
Office of Audit and Investigations

L. Submission of Proposal

Proposers are required to submit the following:

- Letter of Application (Annex I.)
- P-11 form
- Price proposal form (Annex III.)

Application must be submitted to:

https://jobs-admin.undp.org/cj_view_job.cfm?job_id=71241

Proposals must be submitted by: 17:00 EST, April 5, 2017

M. Approval

This TOR is approved by: Ms. Ubavka Dizdarevic

Signature

Name and Designation

Date of Signing

A handwritten signature in blue ink, reading 'Ubavka Dizdarevic', written over a horizontal line.

UNDP OAI, UN Women Audit Unit, OIC

16 March, 2017