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Terms of Reference

Individual Contract for Audit Report Review – Quality Assurance and Policy Unit

Background:

The Office of Audit and Investigations (OAI) reports to the Administrator and is responsible for internal audit and investigations services to UNDP and its affiliated entities. OAI provides independent, objective assurance on the effectiveness of risk management and the effectiveness and adequacy of internal controls. OAI also responds to allegations of misconduct by conducting and reporting on investigations.

OAI has a decentralized organizational structure. Located at Headquarters in New York are the Directorate, Quality Assurance and Policy Unit (QAPU), Operations Unit, Investigations Section and Headquarters Audit Section. In addition, OAI has Regional Audit Centres (RACs) located in the five regions covered by UNDP.

The Quality Assurance and Policy Unit (QAP) in OAI performs quality assurance tasks in accordance with the Internal Standards for the Professional Practice of Internal Auditing, OAI standard operating procedures (SOPs) and the requirements associated with the public disclosure of audit reports.

OAI needs to engage a suitable skilled and experienced consultant to call upon as required to support OAI in reviewing of audit reports.

Nature of Services and scope of work:

The consultant is required to assist the Chief, QAP in conducting quality assurance reviews of draft audit reports to ensure that they are in accordance with the International Standards for the Professional Practice of Internal Auditing and with OAI's SOPs and report templates, prior to their approval and issuance by the OAI Director. To achieve this objective, the Consultant shall conduct the following:

1. Review the draft report submitted by Audit Chiefs to assess if:
 - the audit issues/observations are grounded in evidence and pertinent statements of fact and based on the related IIA attributes (criteria, condition, cause and effect)
 - the issues are significant enough to constitute "reportable audit issues"
 - the recommendations contained in the report are practical, implementable and they call for action to correct existing conditions or improve operations
 - the conclusions and audit rating are appropriately based on the overall implications of significant observations and recommendations
 - management's comments had been sufficiently addressed and appropriately reflected in the draft.
2. On a sample basis, review working papers of audit areas deemed critical to determine adequacy of audit documentation in accordance with OAI's SOPs.
3. Considering the public disclosure policy, independently attest as to whether or not the report contains information deemed particularly sensitive that would require redaction prior to public disclosure.
4. Review the draft report in terms of compliance with OAI's report templates and report writing style, and as deemed necessary, edit the draft report for constructive, clear and concise presentation.



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5. Return the draft report with review comments and tracking changes reflecting suggestions to facilitate revision.
6. Discussion were needed (face-to-face or remotely) with the Audit Chief and/or audit team leader concerned, with the Chief, QAP duly informed. Amended as appropriate, before submitting the reports with comments to the Chief QA for final review.
7. Based on reviews of draft audit reports, identify areas for improvement in the quality of audits, methodologies, related processes, and audit reports in general.
8. Perform other tasks as identified by the Chief, QAP. This may include attendance at OAI's Management Team Meetings to discuss proposed quality improvements, among others.

Deliverables

For each draft report reviewed, the consultant shall submit to the Chief, QAP the: (a) related MS Word document, with review comments and edits tracked, and (b) corresponding independent QA attestation.

Institutional arrangement:

The consultant will be provided access to the UNDP system and will have to conform to relevant IT security and policies in the use of this system.

The consultant will be tasked by the Chief of QAP Unit. All work product produced by the consultant as a result of this engagement is owned by UNDP and shall be submitted to the Chief of QAP unit.

Duration of the work

The contract is for duration of one year. However, the consultant will be engaged on an 'as needed' basis. In other words, as and when OAI requires the services of the consultant.

Duty station

The consultant will work at OAI Office in New York. However, working from home can be possible upon discussion and agreement between the Chief of QAP and the consultant

Terms of Payment

The consultancy fee will be paid per working day. Payment will be made upon submission of invoice and approval of deliverables by OAI. The invoice must specify the number of working days spent on each audit report review case, and



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providing documentation to support pre-approved expenses. Invoice to be submitted shall contain dates, document information and deliverables on each approved case. All prices shall be quoted in United States Dollars (US\$).

The service rendered must be assessed as satisfactory by the Chief, QAP.

Competencies:

Core Values & Ethics:

- Demonstrates integrity and fairness;
- Displays cultural sensitivity;
- Shows strong corporate commitment;
- Adheres to the standards of conduct for the international civil service and complies with UNDP regulations and rules.

Teamwork:

- Motivates and coaches team members;
- Embraces extra responsibility;
- Builds team morale and consensus.

Task Management Skills:

- Produces timely, quality outputs;
- Exercises sound judgment/analysis;
- Develops creative solutions;
- Is able to handle multiple and time-sensitive tasks.

Communications:

- Writes clearly and convincingly;
- Speaks clearly and convincingly;
- Has good presentation skills;
- Listens actively and responds effectively.

Building & Sharing Knowledge:

- Actively builds deep knowledge in one or more areas;
- Makes valuable practice contributions;
- Applies existing knowledge to work;
- Provides advice and support to others.

Learning:



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- Provides constructive coaching and feedback;
- Acts as long-term mentor for others;
- Acts on personal development plan.

Professional:

Demonstrated ability to perform and/or manage the following services, in accordance with professional audit standards:

- Operational audits;
- Performance audits;
- Quality assurance services;
- Advisory services.

Technical:

Demonstrated ability to use the following tools:

- Microsoft office suite;
- Presentation software applications;
- Electronic working paper software;
- Computer assisted audit techniques;
- Enterprise Resource Planning systems.

Qualifications:

Education:

- Advanced university degree in Business Administration, Public Administration, Finance, Statistics, Law, or related field;
- A first level degree in combination with a certification as Chartered Accountant or Certified Public Accountant may be accepted in lieu of an advanced degree;
- Certified Internal Auditor (CIA) qualification is required;
- Additional professional certifications (CISA, CFE) are an advantage.

Experience:

- A minimum of 7 years of professional experience in external/internal audit or another directly relevant area (such as accounting or finance), majority of which in internal audit;
- Experience in reviewing draft audit reports and audit work papers is required.
- Substantial experience (at least 5 years) in conducting internal or external quality assurance work is required.
- Working experience in reviewing draft reports and audit work papers with United Nations entity is highly desirable.



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- Working experience with UNDP and familiarity with UNDP's policies and procedures and Internal Control Framework is desirable.
- Experience in an international environment is an advantage.

Language Requirements:

- Fluency in English
- Proficiency in French or Spanish is an advantage.

SUBMISSION DATE

Proposals are to be submitted by 26 July 2018 (New York, USA time)

How to submit proposal

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

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 referees. Blank P11 form can be download from attached document.
3. **Financial proposal** indicating the proposed daily fee rate in US\$. The Price Proposal should be fixed and "all-inclusive". This means that all costs (professional fees and other related costs, if any) are included in the daily fee.

Evaluation method:

Individual consultants will be evaluated based on the following methodologies:

1. Assessment of applicants:

Technical evaluation (70% weight), which include:

- CV scoring (40% weight)
- Interview (30% weight)

2. 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

Approved by:

Peter Bokel
Chief QAPU
Office of Audit and Investigations

Agreed and accepted by:

Consultant/Advisor

Date:

11 July 2018

Date: