



MINISTRY OF ENVIRONMENT AND ENERGY

MALE' REPUBLIC OF MALDIVES

ADVERTISEMENT NUMBER: (IUL) 438-CCS/438/2018/5

TERMS OF REFERENCE

Recruitment of Internal Audit Consultant

[03rd January 2018]

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A. Introduction and Background

The Ministry of Environment and Energy (MEE) is seeking **an experienced national consultant** to assist enhance its internal audit function as per the laws and regulations of the government.

MEE has to date implemented several projects with support from the government and with assistance from various donors, including international development banks and it is important to review the progress of these projects regularly and carry out regular audits on these projects. In addition to this, MEE will also carry out management and performance audits of its departments and affiliated offices. However, it's challenging to carry out these tasks efficiently and effectively by its Audit Unit due to capacity constraints.

The main aim of this assignment is to support newly established Internal Audit Unit of MEE to create an effective internal audit function configured appropriately to enable the organization to fulfill its duty, to be accountable and transparent to the public, while achieving its objectives effectively, efficiently, economically, and ethically.

The consultant is expected to advise and develop necessary procedures, protocols and orient the relevant staff of MEE to carry out the functions mandated to the Unit. He/She is also expected to develop a road map that will help MEE to achieve its internal function effectively and efficiently.

Objective: the main objective of the assignment is to enhance and support the Internal Audit Unit of MEE to guide on the configuration and preparation of initial documents, formulate plans, develop policies and procedures, and to advice on the way forward by finding ways to expand its role and align contributions in line with its overall mandate.

B. Scope of Work

The Consultant is expected to carry-out the following tasks:

1. Strategic, Program and Operational Planning
 - Develop the Internal Audit Manual, Audit charter, Audit Committee Charter, Policies and Procedures and working paper formats and align with laws and regulations of the government.
 - Review the size and structure of the internal audit unit and prepare a development plan for the Unit.
2. Audit Planning and Coordination
 - Advice and orient staff on the carrying out of audit planning tasks and coordination of projects audit functions.
 - Provide guidance on identifying and defining issues, developing criteria, reviewing and analyzing evidence of audit assignments.
3. Training
 - Capacity building and development of internal audit staff through on-the-job training, coaching and mentoring.

C. Deliverables

1. Inception Report (mainly to provide methodology of works, schedules and time frames)
2. Audit manual / SOPs / Audit Charter
3. Policies and Procedures
4. Audit Report Template
5. Strategic Plan, a typical annual plan and an assignment plan for a pilot audit
6. Carry out and complete the pilot audit assignment, including the audit report
7. Final Report

D. Reporting Obligation

Regular status updates of work progress must be provided to the Internal Audit Unit via meetings and/or email, and MEE will assign a focal point to liaise these works.

E. Duration of the Consultancy

The successful candidate must be available to commence the position in **February 2018**. The services provided under the proposed contract are for a period of **three calendar months**.

F. Requirements for Experience and Qualification

To be eligible for this assignment the consultant must either be a fully qualified Chartered Accountant, a Chartered Internal Auditor or a Certified Internal Auditor. The Consultant is expected to meet the following criteria:

- Minimum of 5 (Five) years of experience in applying a consistent audit methodology, auditing, business risk management, internal controls and governance or in a related field
- Have a thorough understanding of current standards relating to internal audit, financial reporting standard(s) applicable to public sector institutions in the Maldives , and best practices in internal control frameworks
- Demonstrated proficiency in both Dhivehi and English-language and have good writing skills that are required and effectively communicate issues to internal audit unit
- Demonstrated experience in preparing audit reports, recommendations, briefing materials, issues analysis and responses, and other materials using word processing and presentation software
- Adapt to changing priorities and circumstances and meet deadlines
- Motivate and coach staff and maintain effective working relationships with senior management and colleagues
- Demonstrated experience using Microsoft Office programs
- Previous work experience with similar assignments within government or other institutions is an asset

G. Selection Criteria

The following criteria will be applied during the evaluation of the proposals and attention should be paid while preparing the proposals.

Criteria	Weightage [%]
Relevant education and qualifications	[20]
Experience in similar assignments (<i>2 works – 20 points, for each subsequent work – 5 points, max – 40 points</i>)	[40]
Financial proposal (Fees for the assignment)	[40]
Total	[100]

H. Payment

Payment will be in accordance with the schedule specified below:

REQUIREMENT	ALLOCATION (%)
Submission of Inception Report	10
Audit manual / SOPs / Audit Charter	25
Policies and Procedures	15
Audit Report Template	15
Strategic Plan, a typical annual plan and an assignment plan for a pilot audit	10
Carrying out and drafting audit report for the pilot audit	10
On the job training	10
Submission of Final report	5

I. Additional Information

The Internal Audit Unit of MEE has overall responsibility for the management of the contract and contractual reporting obligations. The consultant is, however, expected to work closely with all departments of the Ministry.

Documents and data provided by the government for the purpose of this assessment which is not of public nature shall be considered confidential and should not be disclosed to any other party.

All outputs and materials produced as part of this TOR shall be handed over to Internal Audit Unit at the end of the contract and will become MEE's sole property.

J. Information Session

An information session will be held on **10^h January 2018 at 1300 hours** local time at the Ministry of Environment and Energy. Only the bidders present in the information session will be eligible for bid opening on 17th January 2018.

K. Application

The consultant should submit their proposal containing the following:

- Completed proposal submission form (**FORM-1**)
- CV of the consultant signed by the consultant him/herself with brief description of any similar consultancy services provided
- Proofing documents including attested copies of educational qualifications and proof of experience provided by the clients
- Financial proposal (Fees for the assignment including breakdowns)
- Copy of National Identity Card

L. Submission

Proposals must be delivered in sealed envelopes titled “**Recruitment of Internal Audit Consultant**” to the address below on **17th January 2018 at 1100 hours local time**. Electronic bidding will not be permitted. Late bids will be rejected. Bids will be opened in the presence of the bidders’ representatives, who choose to attend in person at the address below on 17th January 2018.

Procurement Section

Ministry of Environment and Energy

procurement@environment.gov.mv

Green Building, Handhuvaree Hingun, Maafannu

Male’, 20392, Republic of Maldives

1. STANDARD FORMS
FORM-1: PROPOSAL SUBMISSION FORM

[Location, Date]

To: [Name and address of Client]

Dear Sirs:

I, the undersigned, offer to provide the service for “**Recruitment of Internal Audit Consultant**” in accordance with your Request for Proposal dated [Insert Date] and our Proposal. I am hereby submitting my Proposal; my financial offer is for the sum of [Insert amount(s) in words and figures (Amount should be quoted in Maldivian Currency)] which is inclusive of the local taxes.

I hereby declare that all the information and statements made in this Proposal are true and accept that any misinterpretation contained in it may lead to my disqualification.

I undertake, if my Proposal is accepted, to initiate the services and fulfill the requirements of the terms of reference.

I understand you are not bound to accept any Proposal you receive.

Yours sincerely,

Authorized Signature [In full and initials]: _____

Name and Title of Signatory: _____

Address: _____