



Republic of Liberia

GENERAL AUDITING COMMISSION

Old Executive Mansion Building, Ashmun Street
Monrovia, Liberia

REQUEST FOR EXPRESSIONS OF INTEREST Individual Consultant

NAME OF PROJECT: Public Financial Management Reform for Institutional Strengthening Project (PFMRISP)

Assignment Title: **Consultancy for the Hiring of An Individual Consultant to Carry Out Training for Auditors to Conduct Compliance Audit of Gender Responsive Budgeting**

Financing Agreement reference: **2100155034068**

Project ID No.: **P165000**

Reference No. **LR-GAC-202952-CS-INDV**

Issue Date: **August 31, 2021**

End Date: **September 14, 2021**

1. INTRODUCTION

The Government of Liberia through the Ministry of Finance and Development Planning recently received funding for the Public Financial Management Reform for Institutional Strengthening Project (PFMRISP) funded by the International Development Association. The project primary objective is to improve the effectiveness of systems for domestic revenue mobilization, financial controls, accountability, and decentralized service delivery covering health and education.

The project is composed of eleven subcomponents, and one of them is conducting compliance audits to determine the degree of government's engagement with National and International commitments to gender equality, such as the Convention on the Elimination of all Forms of Discrimination Against Women, Boys, Girls and Men. In line with this sub-component, part of the proceeds of the funding for eligible payment under the funding will be utilized by the General Auditing Commission (GAC) to hire a consultant to conduct an intensive training of the staff of the GAC in gender responsive budgeting which will enhance their capacity to conduct compliance audit of gender responsive budgeting.

The consultant shall review the existing policies, institutional structures of the various Gender Units, including various budget management committees, budgeting tools, systems, procedures and methodologies employed in policies and programmes design, budget planning, resource allocations, and human capacities of eight (8) agencies of government entities within the technical working group (TWG) on GRB, and based on the



results from the review process and reports of the institutional capacity needs assessment, develop frameworks and provide hands-on training, coaching to the designated staff of the Audit Services Department of the General Auditing Commission.

This would serve as the foundations for institutional strengthening and human capacity development. The GRPB Policy seeks to address the gender differential needs of women and men, girls and boys, people living with disabilities and other vulnerable groups of the Liberian society. The consultant shall use the Gender Responsive Planning and Budgeting (GRPB) Policy, Revised National Gender Policy and other internationally accepted development frameworks in the execution of the duties and responsibilities herein stipulated.

2. OBJECTIVE OF THE ASSIGNMENT

2.1 General Objective

The overall objective of this assignment is to enhance the GAC capacity to ensure Liberia's compliance to national and international gender budgeting frameworks, which will in turn help the Government to eliminate forms of discrimination against women and other vulnerable classes of society.

2.2 Specific Objective

The specific objective of this assignment is to develop GRPB audit compliance manuals, training module and train GAC staff, to enable the GAC conduct audits of Liberia's compliance to national and international gender budgeting frameworks to determine the degree of government engagement with national and international commitments to gender equality, such as the Convention on the Elimination of all Forms of Discrimination Against Women gender responsive budgeting system.

3. SCOPE OF SERVICES TO BE PERFORMED

Develop framework and train GAC auditors in the conduct of compliance audit for gender-responsive budgeting.

The consultant shall:

- a) Review the existing policies and institutional structures of the various government agencies with Gender Units, budgeting tools, systems, procedures and methodologies employed in gender policies and programmes design, budget planning, resource allocations and international best practice;
- b) Based on the result of the review process and reports of previous institutional capacity needs assessment, and in consultations with key stakeholders (GRPB Unit MFDP, Ministry of Gender, Children and Social Protection, Liberia Institute for Statistics & Geo-Information Services), develop GRPB compliance audit procedural manuals;
- c) Develop a Gender Responsive Budgeting compliance audit training module; and



- d) Train GAC auditors on how to conduct compliance audit using the training module

4. EXPECTED DELIVERABLES

The consultant shall deliver the following as performance indicators for the execution of the assignment:

- a) Prepare and submit an inception report after contract signing which should include final work plan, detailing the activities, methodology/approach, deliverables, required resources, timelines and frequency of reporting after reviewing and understanding the existing policies, structures, budgeting systems and tools and programme design processes, etc. of the various Gender Units;
- b) Draft Training Manual considering the capacity building plan at the institutional and individual levels, the current capacity development opportunities in the agencies as well as the specific capacity needs and priority requirements in relation to gender responsive budgeting;
- c) Draft compliance audit procedural manual and training module considering the understanding of the internal institutional processes, audit standards;
- d) Conduct trainings to staff in compliance audit of gender responsive budgeting
- e) Incorporate comments and produce final audit manual and training module
- f) The consultant must conduct an exit exam and demonstrate that at least 75% of auditors are knowledgeable of the subject matter
- g) Produce final report and submit to the GAC Management.

5. DURATION OF THE ASSIGNMENT

The duration of the assignment is Forty-four (44) working days or 2 months.

6. Institutional Arrangement and Duty Station

The duty station and place of the assignment shall be at the General Auditing Commission, Ashmun Street, Monrovia, Liberia.

The consultant shall work, in close consultation with the Deputy Auditor General for Administration, execute his/her duties and responsibilities herein as stipulated.

7. FACILITIES AND SERVICES

7.1 Facilities to be Provided by the Client

The GAC will provide:

- a) Office space within GAC;
- b) Access to all necessary information and stakeholders to facilitate the assignment;
- c) Office furniture and equipment;
- d) Printing and related supplies;
- e) Workshop facilities and equipment; and,
- f) Access to GAC Internet and network resources.

7.2 Facilities to be provided by the Consultant



The consultant will use personal computers/laptop during their service duration, and will provide transportation and other means of completing the assignment.

8. MINIMUM REQUIRED QUALIFICATIONS, COMPETENCES AND EXPERIENCE

8.1 Core Competences

- a) In-depth knowledge and experience in developing audit manual (performance and compliance), planning and/or budgeting processes,
- b) Experience in conducting audit, developing audit manual and delivery of training in the area of gender-responsive planning and budgeting in developing countries, as well as experience in Africa will be an asset
- c) Communications skills in English

8.2 Education:

- a) At least, a Master's Degree in Economics, Accounting, Finance, Auditing or Social Sciences combined with studies/training in gender responsive planning and budgeting
- b) Professional Accountant (CA, ACCA, CPA)

8.3 Professional Experience

- a) Minimum of 10 years general experience in auditing, financial management, budgeting
- b) Specific experience related to the assignment at least one assignment in developing audit manual
- c) Must have knowledge and experience of INTOSAI Auditing Standards and International Standards on Auditing with experience in auditing financial information comparable in size and complexity to Liberia
- d) Demonstrable progressive professional experience in audit manual development in general and compliance audit in specific
- e) Similar experience in developing countries preferable West African experience in this field is an asset
- f) Expertise in the application of gender-responsive planning and budgeting will be added advantage

8.4 Other requirements:

- a) Proven experience as trainer.
- b) Understanding of effective teaching methodologies and tools.
- c) Proficient in area of focus.
- d) Knowledgeable of professional certification programs

9. SELECTION METHO AND HOW TO APPLY

The General Auditing Commission (GAC) now invites eligible Individual Consultants to express interest in providing the services by providing a list of similar assignments



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performed with references and submitting Curriculum Vitae (CVs), demonstrating experience in performing similar assignments with references and showing responsiveness to the qualification requirements outlined in this REOI. Eligibility criteria and the selection procedure shall be in accordance with the World Bank's "Procurement Regulations for IPF Borrowers" July 2016, Revised November 2017 and August 2018 ("Procurement Regulations").

A Consultant will be selected in accordance with the Approved Selection Methods for Individual Consultants set out in the World Bank Procurement Regulations for IPF Borrowers. The attention of interested Consultants is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016, Revised November 2017 and August 2018 ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest.

Expressions of interest must be delivered in a written form or by email to the address below on or **before 14th September, 2021** @ 16:00 hours (GMT) and indicate in the Email subject line or on the outer envelope "**Consultancy for the Hiring of An Individual Consultant to Carry Out Training for Auditors to Conduct Compliance Audit of Gender Responsive Budgeting**"

Further information and the detailed TOR can be obtained at the address below during office hours, i.e. from 9:00 to 16:00 hours (GMT), Mondays through Fridays.

The Address referred above is:

The Procurement Manager
Procurement Unit, Ground Floor
General Auditing Commission (GAC)
Old Executive Mansion Building, Ashmun Street
1000 Monrovia, 10 Liberia
Phone: +231770 979 437
E-Mail: lgreaves@gac.gov.lr, and copied to mckamara@gac.gov.lr