

Terms of Reference

PACIFIC TECHNICAL ASSISTANCE MECHANISM 2 (PACTAM2)

Adviser Title	Performance Audit Adviser
PACTAM2 Partner Organisation	Office of the Auditor General (OAG)
Duration	2 years
Location	Funafuti, Tuvalu
Adviser Type (LTA or STA)	LTA
Adviser Remuneration Framework (ARF) level	A3
Aid Investment Plan or Partner Government's national/sectoral priority	<p><i>Te Kakeega III</i> – TKIII Goal: Strengthen Institutional Capacity to service the public interest with competence and justice.</p> <p>Aid Investment Plan Tuvalu: 2016-17- 2019-20 priority 1: strengthen economic and financial management systems.</p>
Primary capacity development role (check appropriate box, with reference to below)	<input type="checkbox"/> In line <input checked="" type="checkbox"/> Supplement capacity <input type="checkbox"/> Facilitate capacity
<p>Capacity Development Emphasis: <i>Minor / Indirect - the Adviser will be substituting for an existing or proposed in-line position, with minimal expectation of direct capacity building activities.</i></p> <p><i>Moderate – the Adviser will be directly supporting in-line staff member/s or team as well as helping the individual/s to increase their own job skills, knowledge and awareness - there is an expectation of supplementing capacity</i></p> <p><i>Major – the Adviser's primary purpose is to work with staff/teams in a training, mentoring, and/or facilitating way – there is significant expectation of implementing capacity building activities.</i></p>	

DCR55417 V3 2016-12-12

Purpose

A Performance Audit Adviser is required to assist in establishing the Performance Audit division within the Office of the Auditor General. The adviser will develop and implement a performance audit program to review management issues to ensure effectiveness, value for money and efficiency within government reporting. The Performance Audit Adviser will build the capacity of audit staff in performance audit and develop a performance audit manual.

Background

PACTAM2 is an Australian Government initiative funded through its official aid agency, the Department of Foreign Affairs and Trade (DFAT), and managed by Scope Global. It places highly skilled Technical Advisers in Partner Government organisations across 12 Pacific Island countries.

The Government of Tuvalu has recently amended the Audit Act to give more independence and investigative powers to the OAG. As a result the OAG has established a Performance Audit Unit with two dedicated full time staff members, with others assisting during quiet times. The Performance Audit Unit will assess through performance audits how efficiently, effectively and economically the Tuvalu Government has used its resources.

This assignment is aligned with the Government of Australia's Aid Investment priorities with the Government of Tuvalu.

The placement objectives are emphasised in the Te Kakeega III Strategic Area 2: Good Governance Matrix, Goal: Strengthen institutional capacity to serve the public interest with competence and justice, strengthen the Office of the Auditor General. The OAG corporate plan includes "an increase in emphasis on performance and compliance audits", and from the OAG's annual plan, it clearly stated the detailing and establishment of a Performance Audit division.

With the inefficiencies within the Government of Tuvalu that are not identified and fixed which leads to increase costs for the same benefit or expenditure of scarce resources ineffectively, performance audit will assist in resolving these problems efficiently and effectively. There would be potential savings in the future if performance audits recommendations are implemented. The idea of performance audits is to ensure that maximum efficiency, effectiveness and economy is being obtained by the Government of Tuvalu. The shift from performing exclusively Financial Statement audits to a combination of Performance Audit and Financial Statement audits will strengthen the OAG, and increase the value which the OAG adds to its stakeholders.

The establishment of the Performance Audit division within the OAG will be responsible for investigations which are requested by the Government or Parliament. It is therefore the requirement of the OAG for a technical expertise on Performance Audit to assist the OAG in providing capacity building for its staff. The OAG is yet to perform its own independent performance audits on topics which OAG considers to be of the most interest to the citizens and stakeholders of Tuvalu (including development partners).

Placement objectives

1. Assist in establishing the Performance Audit Division in the OAG.

Core functions

- Assist with managing the establishment and operation of the Performance Audit Division within the OAG;
- Lead the planning, scoping and development of the performance audit program in OAG;

	<ul style="list-style-type: none"> • Develop a performance audit work plan and annual processes to guide the OAG’s annual activities.
2. Assist in drafting the OAG Performance Audit Manual	<ul style="list-style-type: none"> • Oversee the drafting of the Performance Audit Manual ensuring it is compatible to ISSAI standards.
3. Build the capacity of OAG staff in performance audit	<ul style="list-style-type: none"> • Develop a training strategy to build and enhance the technical capacity of OAG staff to conduct performance audits; • Assist in the planning of any performance audit required and ensure the reports are completed to a high quality; • Mentor staff undertaking performance audits and ensure operations are aligned to the OAG Performance Audit Manual.
4. Document and implement exit strategy 4 months before end of contract	<ul style="list-style-type: none"> • Develop a forward performance audit work plan and annual processes to guide the OAG’s annual activities; • Document an exit strategy and submit to Scope Global 4 months before assignment is due to be completed. Implement approved exit strategy.
5. Provide advice and guidance on cross-cutting issues	<ul style="list-style-type: none"> • Ensure inclusive practices that enhance access for women, people with disabilities and other marginalised populations are incorporated into policies and operations of the Office of the Auditor General. • Promote and support DFAT’s Gender Equality and Women’s Empowerment Strategy. • Promote and support DFAT’s Disability Inclusive Strategy 2015-2020.

Accountability and working relationships

The Performance Audit Adviser will be accountable to and managed by the Auditor General, in the Office of the Auditor-General

Key selection criteria

All PACTAM2 Advisers are expected to

- Demonstrate effective interpersonal skills and the ability to work and communicate effectively and respectfully across cultures
- Foster empowerment and sustainability
- Adhere to Scope Global and DFAT policies

Essential

Qualifications

- A degree in a field relevant to performance audit work (economics, public administration);

Skills, experience, knowledge

- At least 5-10 years' experience as a Performance Auditor for a state or national government in progressively senior positions;
- Demonstrated experience in leading, developing and review of performance audits;
- Experience in effectively collaborating and building strong working relationships with a variety of internal stakeholders;
- Demonstrated experience in capacity building with local counterparts and teams;
- Proven ability to work with limited resources in an isolated context.

Desirable

- Certified Practice Accountant (CPA) qualification;
- Previous experience living in working in the Pacific or another small developing country.

Special conditions

Scope Global recruitment practices operate under equal employment opportunity principles and laws. We encourage all appropriately qualified and experienced people to apply regardless of their sex, age, race, ethnicity, physical ability or beliefs.

We require all Advisers to:

- (a) comply with the terms and conditions of the PACTAM2 Adviser Service Agreement including completing a police check, undergoing a medical examination, and attending a pre-departure briefing.
- (b) comply with DFAT safeguard policies and any other policies specific to their placement.

Date Terms of Reference Finalised

September 2018

DCR55417 V3 2016-12-12