

Government of the People's Republic of Bangladesh
Local Government Engineering Department (LGED)
Local Government COVID-19 Response and Recovery Project (LGCRRP)
Level-7, RDEC-LGED Bhaban, Agargaon, Sher-e-Bangla Nagar, Dhaka-1207, Bangladesh

Terms of Reference
for
Selection of Senior Audit Specialist /Consultant

January 2023

Project Background:

The Local Government COVID-19 Response and Recovery Project (LGCRRP) is a 3-year operation of the Government of Bangladesh with financial assistance from the World Bank. LGCRRP's development objective is to strengthen urban local governments' Institute (ULGI) response to the COVID-19 pandemic and preparedness for future shocks.

Component 1: COVID-19 Response Grants (CRGs)

Through Component 1, the project will provide eligible and qualifying ULGIs (329 Pourashavas and 10 City Corporations) with CRGs over a period of three fiscal years. Annual grant allocations will be disbursed on a six-monthly basis, with each eligible ULGI being potentially able to qualify for six 6-monthly grant disbursements over the project period. CRGs will be used by qualifying ULGIs to finance activities that are intended to respond directly to the ongoing COVID-19 pandemic, for purposes of emergency response, immediate relief or socioeconomic recovery. Eligible ULGIs will qualify for CRGs by fully meeting a number of Minimum Conditions (MCs). MCs are intended to ensure that ULGIs have basic capacities in place to use project grants effectively and appropriately.

Component 2: Implementation and capacity development support, digital technology and project management

Through Component 2, the project will finance: a range of activities aimed at supporting ULGI response to the ongoing COVID-19 pandemic, as well as at strengthening ULGIs' medium-long term resilience and crisis-disaster response capacities; and project management functions and activities. Support for the use and application of digital technology will cut across Component 2 activities, aimed at strengthening overall ULGI and project performance in the immediate and medium to long terms.

Objective of the Assignment

Under the guidance of the Project Director in implementing all aspects of Audit at PMU, RMSU and ULGI levels

- To carry out all ULGIs compliance with assistance for reviewing and fine-tuning the ULGIs' audit process (audit methodology, audit reviews, ICAB/C&AG oversight, etc.) in line with LGCRRP objectives.

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- To monitoring and reporting of all field level audit activities. assessing the quality of all ULGIs audits and audit reviews and assist in developing training and orientation materials for ULGIs auditors.
- To assist the PMU in ensuring the compliance of audit and establishing an effective internal control system to ensure sound financial management in ULGIs for smooth implementation of the project activities.

These Terms of Reference describe the responsibilities and tasks of the PMU's Senior Audit Specialist (SAS).

The Responsibilities/ Accountabilities of Senior Audit Specialist Consultant includes, but not limited to, the following:

- Develop and monitor design of effective internal control system to ensure sound financial management in line with audit of ULGIs & PMU;
- Support the monitoring of regulatory compliance by the ULGIs;
- Ensure finalization and distribution of relevant assurance formats, templates and guidance/ explanatory notes to all agencies affected by the auditing system (including C&AG, LGED, ULGIs, RMSU and audit firms);
- Ensure timely collection, collation and analysis of annual assurance reports submitted by the contracted audit review firms and prepare consolidated and disaggregated reports;
- Support the Procurement Specialist for procurement of audit firms to undertake ULGI financial audits (drafting Terms of Reference, bid evaluations, etc.);
- Assess the quality of ULGI audits and audit reviews and assist in developing training and orientation materials for ULGIs auditors for future audits;
- Provide training and hand-on support to audit firms in advance of audit;
- Provide support as required to strengthen the capacity of key sections of LGED, PMU, RMSU, ULGIs and other agencies through preparing and managing a series of workshops on the Audit process;

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- Provide support to the Senior Capacity Building Specialist to develop training manuals, modules and protocols as per requirements, and act as a resource person in a team for providing capacity building training to concerned finance staff of ULGIs;
- Contribute towards designing FM systems and tools for ULGIs to ensure coordination and continuous supervision and monitoring of compliance;
- Any other task as and when assigned by the project authority.

Qualification and Experience Requirements:

a. Academic:

- A Masters in Accounting/ Finance/ Management/ Business Administration or any related subjects;
- A professional accounting degree such as ACCA/ACA/CFA/CMA

b. Experience :

- At least 15 (Fifteen) years of experience in public sector financial management of which at least 5 (Five) years in government / semi government organizations/ Local Government Institutions or donor supported development projects being actively involved in and fully conversant with audit activities especially in government and local auditing process, audit monitoring and follow-up process;
- Adequate expertise on International Standards of Auditing
- Sound working knowledge of Urban Local Government Institutions (ULGIs) and other GoB institutions or working experience in development activities under donor supported projects;
- Fully conversant with and having hands on experience in data analysis and computer skills and ability to work in a fast-paced environment
- During the term of the contract the consultant shall not be associated with any other Government agency, consulting firm or private business entities
- Individuals who are currently working as procurement consultants on another World Bank-financed project may also compete in this selection process, but if they are selected they will be required before signing the proposed contract to provide documentary evidence of having satisfactorily

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complied with their existing contract's requirements with respect to early termination of the contract by the consultant, including advance notice period, to avoid disruption in implementation of that project.

Deliverables

The key deliverables of the SAS will be:

- An effective internal control system to ensure sound financial management in ULGIs;
- Relevant assurance formats, templates and guidance/ explanatory notes;
- Aanalysis's of annual assurance reports, consolidated and disaggregated reports;
- Assistance for procurement of audit firms to undertake ULGIs financial audits
- Workshops/hands on support on the audit process to ULGIs with adequate supporting materials.
- Training program and material for audit related training to ULGI functionaries of specified number of government staff designated by LGED, quarterly reports on the trainings provided by the consultant and the learning progress of each staff. Consultant's performance at the end of the contract will include an assessment of the knowledge and capability of the designated government officials for independently carrying out the ULGI's routine functional tasks by the end of the consultant's contract.
- Monthly, semi-annual, and annual LGCRRP related progress reports based on format to be agreed with LGED in consultation with World Bank.
- Project related ULGI's documentation and records are systematically maintained so as to be readily available for review and audit.

Duration of employment and Place of Work:

- The duration of the assignment will be 36 person months and the tentative commencement date is February, 2023. There will be an annual performance assessment of the incumbent by the PMU, LGCRRP/LGED. Satisfactory performance will be a condition for continuation of the contract.
- Duty Station: Project office/Head office located at LGED Office located at Dhaka; however, the consultant needs to do field visits in 329 Pourashavas and 10 City Corporations. During the Covid-19 pandemic period until such time that the

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Government offices are fully open/operational and unrestricted travel to and within Bangladesh is permitted by the Government, LGED and the consultant will discuss and agree on a mutually acceptable working arrangement for the consultant to work remotely from his/her home location.

Institutional arrangements

LGED under the Local Government Division (LGD) of the Ministry of Local Government, Rural Development and Cooperatives (MLGRD&C) is responsible for project implementation. LGED will establish a Project Management Unit (PMU), headed by a Project Director, a senior GoB official deputed by LGED; the PD will be assisted by two or more Deputies, deputed by LGED. The PMU will be responsible for core project management functions and the coordination of project activities. A team of consultants will assist PMU and they will report to the Project Director and Deputy Project Directors. Necessary office space, office equipment, stationery, data, information, documents in connection with the project, transportation facilities for field trips will be provided by the LGCRRP, LGED.

Selection Method:

Selection of the consultant will follow the World Bank's procedures for 'Open Competitive Selection of Individual Consultants' described in the 'Procurement Regulations for IPF Borrowers (July 2016, Revised November 2020)'.


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