Terms of Reference- B: Compiling exit assessments for learning programmes for public sector accountants and auditors, and other related stakeholders

This section sets out the objectives of the project and the nature of work and contribution of the service provider should they be successful in forming part of the panel, and be allocated work under these Terms of Reference:

Background

1. Public sectors in Africa face a significant shortage of competent accountancy professionals. Public funds are often managed by individuals with no formal accountancy qualification or training in accountancy. Existing accounting qualifications are usually delivered and assessed in a private sector context, and therefore do not adequately address the unique complexities of practicing accountancy in the public sector. Consequently, most accountancy professionals tend to work in the private sector. The shortage of competent accountancy professionals in the public sector is often cited as one of the root causes of corruption and inefficiency in the public sector.

2. The API has been created to respond to this problem. One aspect of the API's work is the development of generic learning content that targets qualified or aspiring accounting and auditing professionals. Learning content of the API covers the unique aspects of working as an accountant or auditor in the public sector. It will be offered through partnerships with country stakeholders, including PAOs, to enable them to enhance the skills and knowledge of professional accountants and auditors working in or with the public sector.

3. API learning programmes follow a building block approach. It compiles generic content that can be supplemented by local content to provide the learner with a country-specific perspective.

4. The API undertakes different learning programmes to meet the learning needs of the various groups that work or are interested in public sector accounting and auditing. For its main learning programmes, the API is designed to be used by PAOs to award qualifications in the appropriate professional categories, while other programmes target specific learning needs and are meant to be recognised for the acquisition of specific competencies and skills related to a defined area or as part of continuing professional development.

5. Most learning programmes include problem-based online learning content, downloadable notes, practice assessments and final assessments. The exit assessment will be completed to compliment the learning undertaken on the OLP.

6. The API competency framework is used as the foundation for the generic learning content, and therefore the related exit assessments. The competency framework may be found here.

Objectives

7. The service provider will develop exit assessments in accordance with the API's required structure and format.

8. Prospective service providers will only be considered if their technical proposal or

curriculum vitae clearly demonstrates the possession of the skills and experience to develop public sector accounting and auditing related exit assessments. If a submission is through an individual, it must also be clearly articulated in terms of how quality of the submitted product will be maintained (see section on quality assurance below).

Principles for exit assessments

9. The following principles must be adhered to during the compilation of exit assessments.

   a. All exit assessments must be developed in alignment to the API Competency Framework, and approved curriculum of the applicable learning content.

   b. All exit assessments must conform, where applicable, to the relevant international standards, including those developed by *inter alia*: the International Public Sector Accounting Standards Board, the International Ethics Standards Board for Accountants, the International Auditing and Assurance Standards Board and the International Organisation of Supreme Audit Institutions (INTOSAI).

   c. Consistent with learning content, for topics where there are no specific international standards, exit assessments should reference material based on international good practice, with particular consideration to guidance from IFAC, INTOSAI, the International Monetary Fund, and the World Bank. Reference should also be made to internationally recognised assessment tools such as the Public Expenditure and Financial Accountability (PEFA) tool and the SAI Performance Management Framework (SAI PMF).

   d. All exit assessments must be:

      i. of a generic nature, that is, it should be of relevance to all African countries (if exit assessments can be developed in other languages besides English, this must be stated in the technical proposal, as part of “value add”).

      ii. prepared with a distinctly public sector perspective. The exit assessments must be innovative in the extent to which they incorporate public financial management and the public sector context.

      iii. developed in a manner appropriate to the learning needs of the relevant target audience.

      iv. structured in a manner that is consistent or makes it simple to be administered by the API, PAO or other applicable organisation, without compromising on the integrity or quality of the assessment.

      v. Developed in a format that is easy to reference, for compilation of similar assessments in the future.

Reporting arrangements

10. The service provider will work closely with the API’s Learning and Development team, with their work overseen by the API’s Academic Advisory Committee (AAC).

11. During the compilation of specific exit assessments, the service provider may be required to report periodically to the AAC through the API Secretariat.

Quality assurance

12. The service provider is responsible for ensuring the quality of all project deliverables.

13. The service provider is expected to include an internal quality review process for all project deliverables. This review should include consideration of both technical and pedagogical expectations.

14. The AAC will provide an independent quality assurance function for specific projects undertaken.

15. The service provider will be required to respond to all inputs provided by the AAC or API Secretariat on the project deliverables, to the satisfaction of the AAC.

Monitoring and evaluation

16. The project will be monitored and evaluated according to the governance processes established by AFROSAI-E.

Intellectual property

17. All rights of ownership and use for the intellectual property produced under the various learning programmes will be held solely by AFROSAI-E for the benefit of the API. It is incumbent on the service provider to ensure that all content produced for exit assessments is original and does not infringe on the copyright of any other party.

Funding and cost

18. As an annexure to the cover letter, the prospective service provider must indicate their rates for completing the technical work that they are applying for. This should indicate the rates that are applicable for their work- these should be quoted in South African Rands (ZAR) to allow for easier comparison and management.

19. No additional amounts above the final contracted budgets will be paid to the service provider(s) with respect to specific projects or scope of work under any circumstances.

Instructions for Completing the Technical Proposal

Criteria

The Service Provider should have as part of their team the following experience and expertise:

Technical Proposal Area	Weight
Recognised professional qualification in accounting or auditing.	20%
Extensive knowledge and experience of the particular public sector context, public financial management, accounting and auditing (as articulated in the API Competency Framework).	20%
Proven experience in conducting exit assessments or similar professional examinations (experience with setting exit assessments at different levels of the professional journey will be an added advantage).	25%
Proven experience with the development of accountancy competency frameworks, curricula, syllabi, student material, and teaching material, drawing on an extensive understanding of the International Education Standards and input from key stakeholders.	25%
A track record of high-quality projects completed within scope, budget, and timeline giving rise to sustainable outcomes.	10%
Total	**100%**

NOTE: TRANSLATION AND CONTEXTUALISATION INTO FRENCH AND OTHER LANGUAGES

The API encourages service providers with the capability to translate and contextualise exit assessments from English into French and other languages **to provide a one-page** summary of their expertise, experience, and capability in this area, as part of their submission.

Submission of Documentation for Technical Proposals

In order to demonstrate suitability to form part of the panel:

1. Service provider should submit a Technical Proposal detailing how they meet **each** of the criteria listed above. Service providers should address **each of the criteria individually**, ensuring that each section is clearly numbered and labelled with the criteria heading. This should include examples of similar work performed to date. The Technical Proposal should not **exceed 10 pages (appendices are not permitted)** and use a text font with a point size of at least 10- if submitting as an individual please **include completion of Annexure A, and answer all questions related to their ability to complete exit assessment tasks.**
2. Service providers should include, **on a separate page**, professional references who can speak directly to their ability to meet the criteria above and their ability to successfully complete contracted projects.
3. Service providers should complete and sign the declaration on the next page.
4. Service providers should include a paragraph explaining how they will offer value for money on this project. This will be an important consideration for the PEC as the API is an impact business for the continent of Africa.
5. Service providers should include a brief overview of their policies related to gender equality and inclusivity as well as corporate and social responsibility.
6. Service providers should include their work rates / charges as part of the cover letter.

Any proposal submitted that does not adhere to these guidelines will not be considered.

Declaration

To Whom It May Concern:

I, the undersigned, offer to be part of the API panel of service providers provide consulting services in accordance with your Call for Expressions of Interest and our proposal.

I certify that the information in this proposal correctly describes our expertise, qualifications, and experience, and we are available to undertake the work as per Terms of Reference. I understand that any misstatement or misrepresentation described herein, discovered now or upon selection for specific work may lead to our disqualification or dismissal.

I certify that I/ my organisation possesses the capacity, as well as the financial and competent personnel capability to deliver within project scope, budget, and time should I/ my organisation be contracted to perform work on an AFROSAI-E/ API project.

I certify that I do not foresee any potential conflict(s) of interest in being contracted to perform work on an AFROSAI-E/ API related project.

I/ my organisation does not have any pending litigation against myself or the organisation that might present a problem in carrying out work related to an AFROSAI-E/ API project.

I commit that I/ my organisation will comply with any policies and procedures related to combating corrupt and fraudulent practices should I/ we be contracted to undertake work related to an AFROSAI-E/ API project.

I undertake to inform AFROSAI-E/ API in writing should any changes occur, that would lead me to no longer be in a position to offer the services for which I am expressing an interest, including conflict(s) of interest.

By submitting this proposal, I authorise AFROSAI-E/ API to contact the references I have supplied.

I confirm that I will perform the service in compliance with the laws and regulations in South Africa.

I confirm that I will not make any attempt to contact members of the Proposal Evaluation Committee or to unduly influence its decision in any way.

Name of Service provider *(Individual)* Signature Date

Capacity of individual making the declaration: *(dd/mmm/yyyy)*

Annexure A

Skills Assessment for Induvial Submissions: Please rate yourself on a scale of 1 to 5 (1 = basic knowledge, 5 = expert) for each of the following skills (You need not be proficient in all – Please rate those applicable to you)

	Rating (1 – 5)
1. Public sector Accounting	
2. Public Sector Auditing	
3. Public Sector Finance Management (PFM)	
4. Public Sector Planning	
5. ICT in Public sector	
6. Ethics	
7. Development and Assessment of Professional Values, Attributes & Attitudes.	
8. Raising Revenue in the Public Sector	
9. International Public Sector Accounting Standards (IPSAS)	
10. International Financial Reporting Standards (IFRS)	
11. Competency Based Curriculum Development and Assessment	
12. Scenario Based Assessment Development	
13. Scenario Based Assessment Grading	
14. Performance Auditing	
15. List Other Relevant Skills (please specify):	