



AFRICAN PETROLEUM PRODUCERS' ORGANIZATION
ORGANISATION DES PRODUCTEURS DE PETROLE AFRICAINS
APPO

TERMS OF REFERENCE (ToR) FOR THE SELECTION OF AN INTERNAL AUDITOR

The African Petroleum Producers Organization (APPO) is an intergovernmental organization created in 1987 in Lagos, Federal Republic of Nigeria, to serve as a platform for African petroleum producing countries to cooperate, collaborate, and share knowledge and competences, with a view to maximizing the developmental and welfare benefits accruable from petroleum exploitation activities in the Member Countries.

The Headquarters of the Organization is based in Brazzaville, Republic of Congo.

In execution of Article XII, sections (2) and (3) of the APPO Financial Regulations, the APPO Secretariat is looking for a qualified individual or corporate Internal Auditor, **based in the Republic of Congo**, to carry out its internal audit functions.

This document constitutes the Terms of Reference for the assignment.

I. Position of the Internal Auditor

The Internal audit shall be carried out by an Auditor (Individual **consultant** or a firm) whose position shall be outsourced and who shall:

1. be placed professionally under the APPO Executive Board's authority to whom he shall be answerable and administratively under the Secretary-General.
2. Ensure that all the financial transactions, accounts and the balance sheets prepared by the Support Service Department are in line with the APPO financial policies;
3. Check the Secretariat's bank statement of accounts to ensure transparency and due process was followed in all transactions;
4. see to the observation of the Secretariat's rules and procedures in the technical, administrative, accounting, and financial management of the Organization and the implementation of its budget.
5. Ensure the control and proper application of the Organization's management system (procedures, processes, accounting standards, internal controls, etc.).
6. Provide reasonable assurance on the degree of control over the Secretariat's activities, management and internal control processes.
7. Identify discrepancies and propose corrective actions, mainly in the financial field.
8. Assist with the amendment of the Manuals of Procedures in line with the Organization's new Statutory Documents.

II. The functions of the Internal Auditor

The functions of the Auditor shall consist of the following:

1. ensure that the applied procedures conform with the Financial Regulations and Manual of Procedures of the Secretariat and the principles of transparency and sound management of financial and material resources are applied in all transactions of the Secretariat;

2. ensure that all resources of the Organization are utilized in a transparent, economical and efficient manner and solely for the purposes allocated;
3. set up an internal audit system relating to the effectiveness and efficiency of the implementation of the activities of the Secretariat and embark on its separate evaluation;
4. identify areas requiring improvement and propose appropriate measures;
5. audit the financial transactions of the Secretariat periodically by ensuring their timeliness, regularity and transparency;
6. audit periodically the administrative, accounting and financial services of the Secretariat as well as contracts signed between service providers, suppliers and the Secretariat;
7. carry out periodic physical inventory of assets of the Organization;
8. provide opinions on the award of contracts of the Secretariat to ensure the observance of the principles of transparency, concurrence and procedures which are contained in the Financial Regulations and Manual of Procedures of APPO;
9. ensure the compliance with administrative, financial, accounting and budgetary procedures and contribute, where necessary, to their improvement;
10. conduct spot-checks and report to the Secretary General;
11. see to the implementation of the recommendations of the external auditors;
12. ensure the smooth preparation of external audit missions and inspections, prepare the necessary documentation for their intervention, and ensure hitch-free conduct of their mission in line with the contracts signed with the Secretariat.
13. to establish internal auditing system in the Organization.

III. Deliverables

The Internal Auditor shall be expected to prepare a bi-annual report of his activities for the Chairperson of the Executive Board's attention and the Secretary-General.

IV. Duration of the mission of the consultant

The assignment's duration is twelve (12) months with effect from the date of signature of the contract.

V. Qualifications required.

1. Five years of higher education for the Auditor (s) assigned to the mission (Accounting, Finance, Financial Economics etc.) possibly supplemented by training in finance/accounting or a major in auditing.
2. CPA License (Certification as a Public Accountant) is desirable
3. Similar experience of at least five (5) years.
4. Nationality: Member Countries of APPO only.

VI. Special requirements and advantages

1. Knowledge of the Organization.
2. Knowledge of taxation, insurance, and accounting.
3. Ability to converse in English & French languages in a professional context, use technical vocabulary in English & French languages, understand technical documentation in English& French languages.

VII. Composition and presentation of bids

A. Technical proposal

The technical proposal of the bidder shall contain the following information and any additional useful information:

1. A Profile of the firm (proving its legal existence, location of its headquarters and tax status);
2. A description of the methodology and the work programme for the mission;
3. An overview of the experience of the Internal Auditor in similar services in the past five years;
4. An overview of references of the officers assigned to the mission and their experience with CVs dated, signed and countersigned of each specialist involved in the assessment; the staff assigned to this task should be competent and qualified for this kind of mission;
5. A detailed proposal and strategy for the amendments of the Manual of Procedures in line with APPO Statutory Documents:
 - Volume IV: Budgetary Procedures.
 - Volume V: Accounting and Financial Procedures.
6. A draft service contract.

The technical proposal shall be in a sealed envelope marked "**Technical Bid**".

B. Financial Proposal

The financial proposal will consider all services of the Individual consultant/firm, including all disbursements.

The financial proposal should be in a separate sealed envelope marked "**Financial Bid**".

C. Presentation of Bids

The submission will be done in two (2) copies of which one is an original.

The tender documents should be submitted in a sealed envelope enclosed in a large envelope containing:

- The technical bid (sealed envelope) and,
- The financial bid (sealed envelope).

The tender documents shall be delivered (or post-marked) not later than **31st March 2021** to the following address:

**APPO Secretariat,
7th floor, BSCA Bank Building,
Brazzaville, Republic of Congo.
Telephone number: +242 06 534 92 96/06 513 53 66.**

It shall be stated on the sealed large envelope containing the sealed technical and financial bids the following:

**«CONFIDENTIAL
For the attention of the Secretary-General of the African Petroleum Producers'
Organization (APPO)
Proposal for the selection of a consultant for the internal audit of the APPO Secretariat».**

D. Conditions for participation in the Tender

To participate in the Tender, any interested individual consultant/firm must be legally established and have the technical skills and the financial capacities required in achieving the mission and be legally resident in the Republic of Congo.

The Internal Auditor's choice will be based on the quality of proposal and relevance of technical and financial bids.

APPO reserves the right to cancel the Tender procedure or reject all proposals at any time before contract award, without any obligation to give reasons for its decision.

VIII. Confidentiality and property of data

During and beyond the mission's duration, the data and reports developed shall remain strictly confidential, the exclusive property of APPO and the internal auditor recognizes this. The consultant may not use them for any purpose other than with the written authorization of APPO.

The APPO Secretariat