Terms of Reference

Evaluation of Project for the Establishment of Ordem dos Contabilistas e Auditores de Moçambique (OCAM)

I. Introduction

The core focus of Ireland's Development Cooperation program in Mozambique has been and continues to be on addressing vulnerability and reducing poverty and inequality, to contribute to poverty reduction by supporting the development, implementation and monitoring of pro-poor policies within Mozambique. The support from Ireland to Ordem dos Contabilistas e Auditores de Moçambique (OCAM) is aligned with the objectives of Ireland Country Strategy Program for Mozambique for 2012 – 2016 and the Embassy's Transition Strategy (2018-2019), in particular Outcome 3: Effective and transparent government institutions engaging with a stronger civil society.

Ireland's support to OCAM began in 2014, After the Mozambican Presidential visit to Ireland, in June 2014, when a Memorandum of Understanding was signed between OCAM and The Institute of Certified Public Accountants of Ireland (CPAI) [1] to cooperate and assist each other on a case by case basis in the fields of education, training, examination, accounting, auditing and related areas, ethics and member body development as well as advise and operationalization of the key OCAM areas of Membership mentioned above.

This support was made initially through the Ministry of Industry and Commerce (MIC), in partnership with the World Bank under the Improving Business Environment Program. Direct support to OCAM was provided from 2015 to date. The ultimate goal of the project is to strengthen OCAM's capacity in order to join the International Federation of Accountants (IFAC) with the following objectives:

- Strengthening their establishment as an independent regulatory institution;
- Capacity Building (Initial Professional Development and Continual Professional Development); Adoption and Implementation of International Standards;
- Accounting and Audit regulatory framework for the private and public sector conforms with international standards;
- Improved business environment, with high quality financial capabilities with capacity for quality reporting and audit standards through the use of training programs;
- Implementation of the Standards Setting Committee to support the adoption and implementation of international standards;
- Implementation of the quality assurance system;

[1] **CPAI/KOSI:** The Institute of Certified Public Accountants in Ireland (CPA Ireland) in partnership with KOSI Corporation Limited (KOSI) begun working with OCAM in 2011 under the World Bank Improving Business Environment Program. With this twinning agreement, OCAM was mentored by CPAI with an Installation Committee.

- Obtaining International recognition, by the admission at the International Federation of Accountants (IFAC).

II. Purpose of the review

The Embassy of Ireland is currently looking for a consultancy service for the evaluation of OCAM interventions. The overall purpose of the review is to:

1. Assess the achievement of results by OCAM through interventions funded by the Embassy of Ireland from 2015 to date, against objectives agreed in the project document/technical proposal and annual plans and budgets;
2. Assess results from the MoU signed between CPAI and OCAM in 2014, and joint work with KOSI;
3. Assess the quality of the engagement with the Embassy of Ireland beyond agreement management and provide recommendations for a future partnership;
4. Identify, document and analyze good practices and lessons learned.

Key criteria for the review are efficiency, effectiveness and achievement of results, more specifically:

a) Context and relevance
   - Assess alignment of the project activities with the Ireland Country Strategy Program for Mozambique for 2012 – 2016 and the Embassy's Transition Strategy (2018-2019), in particular Outcome 3: Effective and transparent government institutions engaging with a stronger civil society;
   - Assess to what extent activities carried out within the context were relevant to the expected programme results;
   - Assess OCAM's importance for the target group and subgroups (e.g. members, government and academy);
   - Compare the nature of OCAM activities in relation to similar organizations in other countries.

b) Management and performance
   - Verify if OCAM policies are in accordance with the most recent requirements, international standards and frameworks;
   - Assess if the services and capacities created were used appropriately;
   - Assess the governance structure and internal control system in place based on audit reports and review of other relevant documents;
   - Assess effectiveness of linkages with other professional bodies, accounting and audit firms, as well as universities/ technical institutions.
   - Identify and report on key stakeholders and their current influence and collaboration with OCAM;

c) Efficiency
- Assess if OCAM's objectives were achieved in a cost-efficient manner;
- Assess relevance of international travel and benefits for the organization.

d) Achievement of results and sustainability
- Assess to what extent OCAM objectives are achieved, including those resulting from the partnership with CPAI, OROC, OCC and other relevant partners;
- Review any peer reviews or institutional assessments done by IFAC and PAFA;
- Assess effect of the interventions in proportion to the overall situation of the target group, including those that benefited indirectly;
- Assess OCAM institutional capacity and sustainability;
- To identify, and illustrate with evidence, the results and lessons drawn from OCAM interventions under the financing agreement with the Embassy of Ireland.

III. Methodology

The team is expected to consider the following as part of the methodology:

a) Desk review: The desk review should include at minimum an analysis of the project proposal and relevant project documents (log frame or equivalent, annual and semi-annual reports, memoranda of understanding with the Embassy of Ireland, audit reports), IFAC and PAFA review reports and previous evaluation reports.), and any other relevant institutional assessment and surveys

b) Interviews: The consultancy team should carry on interviews with relevant stakeholders, such as members of OCAM, discussions with project team; Interview with the various project partners; Interviews with key informants; Interview with beneficiaries, and interviews with organizations such as IFAC, PAFA, CPAI and KOSI

The identification and assessment of results shall be clearly based on evidence from multiple and independent sources, on the basis of triangulation, in order to enhance the credibility of the review.

IV. Duration of the Consultancy

The consultancy is planned to commence in March 2020 and to be completed within 25 working days. The consultant will report directly to the OCAM.

The contract will be managed by the OCAM. OCAM will provide administrative support, office space, and all relevant documents and information to the consultants.

V. Consultancy Deliverables

Resulting from this consultancy, it is expected:
- A work plan with timeline to be submitted following contract signature;

- A summary of preliminary findings to be presented to OCAM and the Embassy of Ireland for discussion and endorsement after the field work to give the opportunity to assess the extent to which the consultancy objectives have been met thus far;
- A draft report to be submitted to OCAM and the Embassy of Ireland. The report shall address the purposes and objectives of this assignment and put forward findings, recommendations, conclusions and lessons learned.
- Within two weeks of receiving comments from OCAM and the Embassy of Ireland, the consultant will submit a final report in hardcopy and soft copy to the OCAM.
- Upon request, the consultant shall submit documents used/created under the present assignment and any other relevant information, data sources, and supporting documentation.

The final report shall be written in English and portuguese and it should include an Executive Summary which should not exceed 30 pages (excluding annexes).

VI. Consultant's Profile

The Consultant is expected to provide all the necessary expertise to complete the assignment, can be an individual or a team of consultants who possess the following knowledge and expertise:

- Practical experience and expertise on organizational development and evaluation; the team should include an expert on project evaluations;
- Knowledge on IFAC policies and standards as well as the management of a Professional Accountancy Organization (PAO) will be an advantage;
- Members of a Professional Accountancy Organization (PAO) from other countries will be an advantage;
- Be fluent in English and good knowledge of Portuguese will be required. At least one of the experts must be fluent in Portuguese.

The consultant will sign a declaration of non-conflict of interest before the signature of the contract.

The Consultant is expected to have had previous practical experience in similar exercises and should apply a highly valid, objective, transparent, fair and culturally unbiased assessment. The Consultant should ensure that a cost-efficient approach is taken.

VII. Submission of proposals

Interested and capable consultants meeting the requirements above are required to submit a letter of expression of interest, a technical and financial proposal no later than 20th of February 2020.

Applicants should submit a proposal of not more than 10 pages setting out the following:

- Their understanding of the TOR and a concise, succinct methodology outlining how they plan to approach the TORs presented;
- Applicants should present a timeline for the project delivery with the breakdown of proposed days by tasks (within a range of 25 working days) with a budget that cannot exceed the amount **of €25,000,** kindly note that OCAM not cover for any indirect cost.
- Submit should submit proof or some similar evidence of work that demonstrate previous relevant experience for this proposed consultancy including references;
- Confirmation of availability to provide support commencing March 2020;
- Applicants should attach a current CV outlining relevant experience, including a brief statement as to how their skills match the services required.

VIII. Project Officer

The Head of Cooperation with responsibility for Development Cooperation Programme at the OCAM in Maputo will manage the services provided by the external consultant.

IX. Documentation

Relevant background documentation will be provided by the OCAM and Embassy to the consultant once the contract process has concluded.

X. Award Criteria

The proposal/expression of interest will be evaluated against the following criteria including the tender selection elements referenced in VI above.

X.I Technical Criteria

Quality of the submission **(70 points);**

(a) Understanding of assignment (10);
(b) Quality and relevance of proposed methodology and technical approach for scoping study (30);
(c) Previous relevant experience and proven capability (20);
(d) Endorsement letters (5)
(e) Evidence of written and communication skills (5);

Tenderers should note that their submission must achieve **a minimum of 50%** of the total marks available for each of the selection criteria set out in (a-d) above, in order to avoid elimination from consideration. In the event that a Tenderer is eliminated from consideration due to a failure to reach the 50% threshold for either of the selection criteria listed in (a-d) above, then that Tenderer's submission will not be subjected to further consideration.

Tenderers who achieve the minimum 50% mark in both selection criteria above will then have their Tenders evaluated under the Financial Criteria.

X.II Financial Criteria

Overall cost of the proposal **(30 points).**
The costs of the financial proposal must be presented in Metical (MZN).