REFERENCE NUMBER: TIK/PLIF/011/2020
DESCRIPTION: Analysis of Auditor General and Controller of Budget Reports for 29 counties
DEADLINE DATE FOR SUBMISSION OF EOI: 19/05/2020
POSTING DATE: 05/05/2020

About TI-Kenya
Transparency International Kenya (TI-Kenya) is a not-for-profit organization founded in 1999 in Kenya with the aim of developing a transparent and corruption-free society through good governance and social justice initiatives. TI-Kenya is one of the autonomous chapters of the global Transparency International movement that are all bound by a common vision of a corruption-free world. TI-Kenya’s vision is “A transparent, accountable and corruption-free Kenya.

Project Background
TI-Kenya through its Policy, Legal and Institutional frameworks program is implementing a project on “Democracy, Governance and Human Rights” which aims to improve access to justice through effective key institutions within the justice sector that respect human rights and the rule of law. The project’s overall objective is to contribute to increased respect for human rights, gender equality and strengthened democratic governance at the national and local levels.

Audit accountability for public spending and adherence to the rule of law are important aspects in the fight against corruption. The reports generated by the Office of the Auditor General (OAG) and Controller of Budget (CoB) are key accountability tools that highlight the malfeasance within the public sector. However, despite the high importance of these reports, little civic action has been witnessed over the years, and this is mostly occasioned by the fact that Parliament and County Assemblies, media, CSOs and other relevant actors lack the requisite skills and capacity to act on these reports. Equally, Parliamentary reports on the Auditor General findings unfortunately are excessively long, fail to highlight the most urgent issues, do not summarize what has been resolved and what is still unresolved, and contain repeated warnings every year to accounting officers that
seem to rarely get acted upon. They also do very little to demonstrate parliamentary or executive action on unresolved issues.

To this extent therefore, TI-Kenya, with support from the Ford Foundation created a public database which contains analysed audit reports well-presented in graphical way and publicly available at publicaudit.tikenya.org. Phase one of the work compiled audit reports from 18 counties. We are, therefore, looking to capture the audit reports and budget implementation reports of the remaining counties on the database including the latest reports available. Moreover, the portal will include a tab to view county assembly deliberations of the audit reports in all the counties for citizens to access. Citizens should also be able to track the public audit process and get these reports in their simplified form, alongside detailed trend analysis for effective consumption. With this in place, the media will be more empowered to report on the audit process.

**SCOPE OF WORK**

TI-Kenya therefore seeks to engage an individual or individuals for a short time period to analyse reports from 29 county governments (executive and assembly) for the financial year 2013/2014 to 2018/2019 and Annual Controller of Audit reports for the same financial years. The specific tasks of the analyst will include:

1. Search of the Auditor General reports and Controller of Budget reports of the relevant years and counties as per the time period given and counties specified
2. Compilation of audit queries in the audit reports with a focus on unsupported expenditure, outstanding imprest, pending bills, no Value for money, unreconciled balances and existence of Internal Audit Committees
3. Compilation of assembly (parliamentary recommendations and actions
4. Budget absorption rates for the county governments
5. Revenue targets versus achievement of the county governments

**DELIVERABLES**

A comprehensive analysis report presented in excel format of the analyzed data as per the parameters outlined above.
Duration
The consultant will be expected to carry out the assignment within 30 working days. The work is expected to start as soon as a contract is awarded.

QUALIFICATIONS OF THE CONSULTANT
Individuals interested in this assignment should possess the following minimum qualifications:

1. Bachelor's degree in Accounting, Auditing or any other relevant field
2. A minimum of 5 years working in Public finance management
3. Demonstrated working experience in desk research and analysis of public finance management matters
4. Working knowledge of MS excel

APPLICATION PROCESS
Qualified candidates should submit documents of not more than 10 pages including:

1. An expression of interest;
2. Curriculum vitae providing full description of the applicant’s profile and expertise;
3. A financial bid containing time and cost estimate for delivery of the above-described services and outputs, including a break-down to level of effort and expenses
4. Contact information of at least two independent referees with in-depth and proven knowledge of the experts’ / consultant’s expertise and relevant work experience.

SUBMISSION OF BIDS
The deadline for submission of expressions of interest is 17th May 2020. Applications should be sent by email to procurement@tikenya.org. Please indicate “TIK/PLIF/011/2020 – Analysis of Auditor General and Controller of Budget Reports” in the subject line of your email application.

COMPLAINTS PROCESS
This call for Expression of Interest does not constitute a solicitation and TI-Kenya reserves the right to change or cancel the requirement at any time during the EOI process. TI-Kenya also reserves the right to require compliance with additional conditions as and when issuing the final solicitation documents. Submitting a reply to a call for EOI does not automatically guarantee receipt of the solicitation documents when issued. Invitations to bid or requests for proposals will
be issued in accordance with TI-Kenya rules and procedures. Any grievances and or complaints arising from the evaluation process and final tender award can be addressed, in writing, to the Executive Director and the TI-Kenya Tender Complaints Committee.

The Ag. Executive Director,  
Transparency International Kenya,  
Kindaruma Road, Off Ring Road Kilimani,  
Gate 713, House No. 4,  
P.O. Box 198-00200, Nairobi

Or Email,  
complaints@tikenya.org