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| Programme: | Public Financial Management in the South Caucasus |
| PN: | 17.2023.4-005.00 |
| AV: | Jens Petersen-Thumser |
| Advisor, contact person | Gor Khachatryan |
| Activities: | 1. Consultancy on IT relevant issues during the audit, particularly technical support on audit planning and field works in order to be able to (i) access the data of auditee organisations, (ii) extract data and ensure their comparability, and (iii) build necessary platforms for cross-checking the data extracted on other software programs. 2. Consultancy on how to design a possible permanent access to the data of auditee organisations according to the annual working plan of the Audit Chamber, which will provide at least the following information:  * Assesment of the needs of the Audit Chamber to establish a permanent access to the data of auditee organisations[[1]](#footnote-2); * Cost estimate of a permanent access to the data of auditee organisations1; * necessary trainings and skills development of the AC staff in order to ensure the maximum use of this permmant access. |
| Period and Place: | July 6, 2018 – December 14, 2018, Armenia |

1. **Brief information on the project**

The Caucasus initiative of the Federal Ministry for Economic Cooperation and Development (BMZ) promotes the political and economic cooperation of the Republics of Azerbaijan, Armenia and Georgia. The Regional Programme “Public Financial Management in the South Caucasus” is part of the Caucasus Initiative of the BMZ. The objective of the Programme is as follows: “Subsystems of public finances in Georgia and Armenia approach European and international standards in the fields of results orientation, efficiency and accountability.”

The planned activity will support the following output indicator of the Programme: “Preconditions for transparency and accountability are improved in Armenia and Georgia”.

The services to be rendered by this TOR are deemed to contribute to the above-mentioned objective and indicator.

At the same time the Regional Programme “Public Financial Management in the South Caucasus” has signed a co-financing agreement with the Delegation of the European Union to Armenia aiming at strengthening the Public Financial Management in Armenia. The objective of the EU/BMZ Action is to improve the efficiency, effectiveness and transparency of Public Finance Management systems on the basis of Armenian PFM strategies in line with international best practice and standards.

The assignment according to this ToR will support Accountability and external financial control (Indicator 2 of the EU/BMZ Action).

**2. Context:**

The Audit Chamber (former Chamber of Control) started its operations under the new law on April 9, 2018. The Chamber of Control's staff has carried out 4 pilot audits according to performance and 12 according to financial and compliance auditing standards. The Pilot projects were carried out with support of GIZ in the period 2016-2017. 2018 is the first year when the Audit Chamber will carry out regular audits according to the international standards. Considering the lack of experience of the Audit Chamber staff in auditing, serious time constraints and the public demand towards professional audit reports, there is a need for professional support to the Audit Chamber in this regard. Another argument is the comprehensiveness and high public interest towards the areas of the audit in line with international standards.

A professional audit or an IT company can support the audit teams of the Audit Chamber in audit projects at the public agencies and provide feedback for nessesary steps to improve the current IT capacities. The company needs to involve experts with experience dealing with the software programs used by the Government agencies.

**3.** **Conditions of the Assignment.**

3.1 Objective, tasks and responsibility

a. Objective

The objective of the assignment is to provide to the Audit Chamber consultancy on the IT software support in audit planning and field works to provide access to the auditee organisations’ data, creating necessary data extracting and/or cross-checking software platforms.

b. Tasks

The consultancy will include, but is not restricted to the following points:

1. Providing IT support in accessing, extracting and analysing databases for the the audit planning and field works.
2. Assessment of the current needs of the Audit Chamber for a possible permanent access to the existing databases subjected for the external audit in the Govermnet structure.

c. Responsibility

The Contractor’s experts will:

1. Agree a work plan for activities and an interim results’ scheme with the Audit Chamber,
2. Compile the above-mentioned documents,
3. Work in direct contact and cooperation with the “Public Financial Management in the South Caucasus“Programme implemented by GIZ,
4. Act as experts according to the 37 article of the law on Audit Chamber.

d. Beneficiary

The main beneficiary of the assignment outputs is the Audit Chamber of the Republic of Armenia.

e. Resources

The “Public Financial Management in the South Caucasus“Programme will provide the organisational support that may be required for the assignment.

3.2 Outputs and Timeline

The Outputs and Timeline for the interim results will be agreed with the Audit Chamber. The Contractor will provide the final report for the needs assessment for the Audit Chamber by the end of the Contract.

All deliverables will be compliant to the visibility policy agreed with the Delegation of the EU to Armenia.

3.3 Specification of Inputs

The Assignment supposed up to 100 expert days for a team of two experts with expertise in the IT project management and database management.

* 1. Coordination and communication
* The Contractor strongly cooperates with the Audit Chamber relevant staff and the Programme Director and Advisor of the “Public Financial Management in the South Caucasus” Programme implemented by GIZ. The Contractor reports on his/her activities carried out to the Programme Director and Advisor of the “Public Financial Management in the South Caucasus” Programme implemented by GIZ.
* The Contractor will agree the work plan with the “Public Financial Management in the South Caucasus” Programme beforehand. The Contractor will inform the Advisor of the Programme about possible changes in the work plan within 2 weeks regarding scheduled activities.

3.5 Submission Requirements

The Assignment supposed 2 experts involvement and up to 50 expert days for each expert. One of the experts should have more than 5 years’ expertise in IT sector, particularly at least one IT project management in public sector. The second expert should have more than 5 years’ experience in IT sector with particul evidences in data management and databases such as Oracle, mysql, msSQL.

1. Mulberry system, Taxpayer 3, Customs system, Electronic Procurememt System (Armeps), Internal audit system, Social Service intergrated IT system, State register for population, Electronic register for state police, ARPIS and ARPAC systems for real estate register [↑](#footnote-ref-2)