**Request for Expression of Interest to Undertake Audit Opportunities Assessment Study**

**1. Introduction**

Centre for Social Justice (CSJ) with the support of the European Union Rule of Law and Anti-Corruption Project (RoLAC 2) is implementing a program on “Improving the Effectiveness of Anti-Corruption Processes and Reforms in Nigeria”. The goal of the project is to contribute to increased effectiveness of anti-corruption laws, policies, interventions and strategies for the entrenchment of reforms at national and subnational levels. This would lead to increased compliance with anti-corruption laws. Anti-corruption laws and policies are not an end in themselves but they are expected to lead to systemic change, enhanced compliance and behavioural change in society, making it possible for increased prevention of corruption, corrective action in individual cases, detection and prosecution of offenders and to make more difficult, future breaches of the law.

**2. Background**

Audit laws have been reformed at the state level under the World Bank State Fiscal Transparency, Accountability and Sustainability Programme (SFTAs). However, beyond scanty constitutional provisions, there is no extant federal audit law. Nigeria therefore suffers a lot of financial and human losses as a result of the weak audit system. The current audit practice has become a frustrating exercise in report writing. The Auditor General for the Federation (AuGF) produces a report which is sent to the Public Accounts Committee (PAC) of National Assembly who conduct hearings and investigations and produces another report. The first and second reports gather dust on the shelves and the recommendations are hardly implemented leading to the year after year repetition of financial breaches contrary to extant public finance management laws. Essentially, the follow-up on audit recommendations is very weak and not effective; accounting officers of Ministries, Departments and Agencies (MDAs) ignore audit queries despite the instruction of former President Muhammadu Buhari that audit queries should be answered within 48 hours. A systemic study (Audit Opportunities Assessment Study) to show the human and financial losses and the set back to the anti-corruption campaign arising from the weak audit regime will provide a context for reforms. CSJ’s findings from the Audit Assessment Index - a benchmarking and ranking exercise of federal MDAs based on their compliance with audit recommendations, show that compliance rate with audit recommendations is less than 30%.

**3. Terms of Reference**

CSJ requires a consultant that is knowledgeable in national and international standards, laws and policies on Audit, and related anti-corruption standards. The consultant will carry out desk reviews of Nigeria’s audit institutions and standards, and emerging literature and jurisprudence on audit; prepare, distribute, retrieve and analyse questionnaires from MDAs and stakeholders. It will involve key informant interviews, focused group discussions and a validation meeting. It will also involve the engagement of PACs of the National Assembly. The study will do a political economy analysis of the federal audit practice, identify and review the different scenarios of action and inaction on audit reforms and their implications, do a cost benefit analysis of reforms and end with recommendations for reforms.

**4. Key Deliverables**

* Produce an Audit Opportunities Assessment that highlights the opportunity costs and the inherent benefits in a reformed audit system

**5. Timeline**

To develop the Audit Opportunities Assessment Study, the consultant will work with the program director for twenty-five days on this assignment.

**6. Professional Experience and Qualification**

The Consultant must have not less than 10 years’ experience working in audit and anti-corruption work.  The Consultant must be able to show proof that he has conducted similar assignments in the past and or demonstrate skills, competence and capacity to undertake the assignment.

**7. Academic Qualification**

A Bachelor’s or Master’s degree in Accounting, Economics, Law, Social Sciences or any other discipline related to the task is required. Professional certifications in any related discipline would be an added advantage.

**8. Method of Application**

Interested Consultants should send their expression of interest to the following e-mail; csjprocurement@gmail.com alongside their CVs. The EOI should include detailed qualifications (including copies of relevant certificates) and a two-page statement of the Consultants understanding of the assignment and how s\he intends to proceed with the work.

**9. Timeline**

EOIs should reach CSJ within ten days from the date of this Request for EOI.