**ToR
Senior Internal Audit Consultant
for Integrity Cities**

**Introduction**

The European Union Anti-Corruption Initiative (EUACI) seeks a **Senior Internal Audit Consultant** to support its Integrity Cities cooperation. The Consultant will work closely with partner cities — mainly Chernivtsi, Zhytomyr, and Mykolaiv — to strengthen internal audit units, establish normative documentation, provide methodological support in planning, preparing and organizing internal audit activities, and provide pieces of training for staff.

This ToR provides further details about the EUACI programme, the Integrity Cities, the role of the Consultant and the expected qualifications of candidates interested in providing documents for this tender.

**The EUACI**

The EUACI is a joint EU and Government of Denmark financed programme aimed at supporting Ukraine in its efforts to reduce corruption at the national and local level through the empowerment of citizens, civil society and state institutions. In January 2024, a new phase of the EUACI was launched. The strategic objectives are that: Corruption in Ukraine is reduced; Ukraine advances with anti-corruption reform; and Reconstruction in war-affected areas of Ukraine is implemented within a framework that incorporates transparency, accountability and integrity.

The EUACI has four intervention areas, namely:

* Support to independent state institutions fighting and preventing corruption;
* Transparency and accountability of the reconstruction process;
* Support cities in war-affected areas in enhancing integrity in the reconstruction process;
* Civil society and media in preventing and fighting corruption.

This tender falls under intervention area 3 and focuses on helping Integrity Cities implement measures that will contribute to increased integrity, transparency and accountability. Organisationally, the Senior Internal Audit Consultant will work with the EUACI team and Advisors in Integrity Cities, and will be supervised by the Intervention Area 3 Team Lead.

**The partnership with Integrity Cities**

The six Integrity Cities with which the EUACI has a partnership are Chernivtsi, Sheptytskyi, Mykolaiv, Nikopol, Mariupol and Zhytomyr.

During phase I and II, the EUACI worked with these cities to strengthen their systems and tools for enhancing integrity, transparency, and accountability. The partnership continues in the current 3rd phase, focusing on the continued development of the various integrity tools launched during previous phases and the implementation of new tools. Currently, there are no activities in Mariupol.

Based on the agreement reached with the Integrity Cities Mayors under Memorandums of Understanding, the EUACI envisages an establishment of efficient, transparent, and ISO-compliant internal audit practices in Integrity Cities. This consultancy focuses on providing methodological support in planning, preparing and organising internal audit activities in partner cities, ensuring enhanced transparency, efficiency, and accountability. The Consultant will be directly engaged in the process of adapting normative documentation, providing training, and facilitating the development of effective internal audit units in Sheptytsky, Nikopol, but mainly — in Chernivtsi, Zhytomyr, and Mykolaiv.

1. **ESSENTIAL DUTIES AND FUNCTIONS**

To support the Advisors to the Mayor, Heads and staff of the municipalities’ Internal Audit Units in coordinating, advancing and supporting the implementation of actions directed at effectively implementing efficient, transparent, and ISO-compliant internal audit practices. The Consultant will provide supervision services to city officials in support of the above.

The selected Consultant will report to the EUACI management team.

The Consultant is expected to have regular visits to Chernivtsi, Zhytomyr and Mykolaiv.

1. **BUDGET AND LENGTH OF CONTRACT**

The expected duration of the assignment is 12 months and 180 working days, including 36 travel days, with a tentative start in December 2024 and completion in December 2025.

The budget is up to **30,000 EUR** including business trips (per diem, logistics and accommodation) for 36 travel days in Ukraine.

1. **SPECIFIC RESPONSIBILITIES**

**Area of Responsibility**

1. Provide advice to the city management, Heads and staff of the municipalities’ internal audit units, including units in MoEs, in coordinating, advancing and supporting effective implementation of internal audit practices and their integration into city governance frameworks.
2. Develop regulatory documents, policies, and procedures for internal audit functions to align documentation with international standards, including ISO standards.
3. Prepare internal audit units in Chernivtsi, Zhytomyr and Mykolaiv for successful certification according to ISO 19011 standards
4. Provide supervision of audit checks and control processes for, as well as technical guidance to address identified gaps and risks.
5. Develop training materials covering audit methodologies, reporting practices, implementation of international standards
6. Conduct monthly visits to Chernivtsi, Zhytomyr, and Mykolaiv to engage stakeholders and ensure alignment with project objectives. Support Advisors to the Mayors in facilitating communication and cooperation between city councils and the EUACI team.
7. Provide ad-hoc consultancy services in internal audit to Sheptytsky and Nikopol city administrations.
8. Provide regular progress reports with actionable recommendations.
9. Contribute to the activities development, updates, presentations, and reports on the Program’s implementation.
10. Provide ad-hoc advisory support at the request of the five mentioned city councils.
11. **EXPECTED DELIVERABLES**

Although the above scope of work is very much about guiding Integrity Cities through an internal audit establishment process and helping to deliver the outputs in their results framework, this section translates the scope of work into some regular deliverables and specific outputs that the Consultant will be directly responsible for delivering. The tables below summaries the tentatively identified regular and specific deliverables and outputs.

|  |  |  |  |
| --- | --- | --- | --- |
| **#** | **Deliverable/Output** | **Target Timeline/Due Dates** | **Review/Approval** |
| 1 | Output-based work plans, indicating the timing and estimated input of time in hours for carrying out jointly agreed activities | 2 weeks post-contract signing | EUACI Intervention Area 3 Team Leader |
| 2 | Progress Reports, summarising the progress made and results achieved over the period, and the Consultant’s recommendations for future actions | Quarterly (or Monthlyas agreed) | EUACI Intervention Area 3 Team Leader |
| 3 | Draft/update documents, legal acts, concepts, and presentations on request of management | Constantly | EUACI Intervention Area 3 Team Leader |
| 4 | Provide supervision before, during and after internal audit checks to support the city officials during the establishment of processes | As scheduled by city administration | EUACI Intervention Area 3 Team Leader |
| 5 | Invoices and signed timesheets, summarizing actual days worked and expenses incurred regarding the agreed work plan | Quarterly (or Monthlyas agreed) / max 2 weeks after the end of the period | EUACI Intervention Area 3 Team Leader |
| 6 | Report on the potential readiness of internal audit units in Chernivtsi, Zhytomyr and Mykolaiv for ISO 19011 certification | 11 month after signing the contract | EUACI Intervention Area 3 Team Leader |
| 7 | Final consultancy report | 1 week before the end of the contract date  | EUACI Intervention Area 3 Team Leader |

1. **KNOWLEDGE, SKILLS AND ABILITIES**
* Extensive experience in internal audit and control, public administration
* Strong analytical, training, and stakeholder coordination skills.
* Familiarity with Ukrainian governance systems and corruption prevention methodologies.
* Good analytical, negotiation, networking, coordination, and communication skills.
* Extensive experience in providing analysis and advice.
* Ability to work with tight deadlines, follow through on tasks and deliver results.
* Keen sense of ethics, integrity, and credibility.
* Fluency in Ukrainian; English proficiency is an advantage.
1. **QUALIFICATIONS**
* Bachelor’s degree in public administration, auditing, economics or related fields.
* Minimum of 5 years of experience in internal audit, compliance or governance in management position
* Experience working in public authorities or in the corporate sector minimum 3 years
1. **HOW TO APPLY**

To apply, please send your CV, short motivation letter and expected budget (including the total budget, the price of an 8-hour working day, logistics, accommodation and per diem) to euaci@um.dk, cc ​​olena.ogorodnik@gmail.com indicating the subject line "Senior Internal Audit Consultant".

Please note that the applicant will receive an auto-reply from euaci@um.dk when the proposal is received. If this is not the case, then please contact the EUACI before the deadline.

The deadline for submitting the proposals is **5 February 2025**, **18:00** Kyiv time.

The proposals shall be submitted i**n English**.

Any clarification questions for the bid request should be addressed to tarslu@um.dk, cc ​​olena.ogorodnik@gmail.com no later than 1 February 2025, 18:00 Kyiv time.

1. **EVALUATION CRITERIA**

Bids will be evaluated under the criteria provided below:

|  |  |  |
| --- | --- | --- |
| **##** | **Criteria** | **Weight** |
| 1 | CV (Relevant experience, skills and competencies) and Motivation Letter | 80% |
| 2 | Proposed budget | 20% |