CALL FOR EXPRESSION OF INTERESTS FOR EXPERT FACILITATOR TO DELIVER BLENDED TAX AUDIT PROGRAMME

1. About ATAF

The African Tax Administration Forum (ATAF) is a platform for promoting and facilitating mutual cooperation among African Tax Administrations and other relevant and interested stakeholders with the aim of improving the efficacy of their tax legislation and administration. ATAF’s objectives are: (i) developing a sustainable, member-orientated African organisation on tax matters; (ii) fostering efficient and effective African tax administrations; (iii) driving the knowledge hub on African tax matters and (iv) Informing and influencing the regional and global dialogue as the African voice in the field of taxation.

2. Background of the Blended Tax Audit Programme

Blended tax audit programme started in 2013 with two main components, the basic and intermediate levels. The basic leg which is delivered virtually through an ATAF online platform runs for ten (10) weeks and is followed by an intermediate leg which is conducted for five days. Prior to travel restrictions emanating from Covid-19, the intermediate leg used to be delivered in a classroom setting face-to-face. The Intermediate seminar on Tax Audit is a progressive session that follows completion of the basic tax audit course. Both are introductory courses designed for tax officials from African tax administrations to gain understanding of the fundamentals of tax auditing.

The Blended Learning Programme (basic and intermediate), has the following objectives:

- Provide participants with an understanding of the purpose of audits.
- Highlight key audit principles and the importance of ethics in tax auditing.
- Ensure that participants are familiar with the entire audit process, including best practices, from planning and preparation through to audit closure.
- Allow participants to achieve an understanding of basic audit concepts and techniques
- Empower participants to apply their knowledge of audit techniques to a range of examples and cases
• Enhance the knowledge base of participants and set the basis for participation in more advanced auditing and tax related technical events organised by ATAF.

In 2018, an advanced tax audit leg was introduced. The advanced tax audit course has been designed to provide participants with a solid and in-depth knowledge of the tax principles as well as expose them to a wide range of case studies taken from various practical examples. The programme is meant to reinforce participants’ framework for conducting tax audit and complement specific tax areas of major in VAT, PAYE and CIT in selected industries (being Banking, Telecoms and Mining). It is therefore a high-level aid to implementation of tax audit engagement in African perspective as a regional effective response to current resource mobilization effort.

The advanced tax audit course provides participants who have a reasonable understanding of tax audit with an opportunity to examine in detail relatively complex tax audit issues in the selected sectors. Further, the course brings to light key elements in international taxation as well as the audit of High Net worth Individuals (HNWI).

3. Scope of the Assignment

The main objective of the assignment is to facilitate learning for all three levels of the blended tax audit programme by imparting knowledge and sharing experiences with ATAF members through training. Specific activities will include:

• **Training Materials:** Development, review, and update of training materials for the basic, intermediate, and advanced legs. (Up to 2 working days)

• **Facilitation Training:** Co-facilitate both the intermediate and advanced tax audit levels with other facilitators as per the annual calendar and delivery mode. Delivery mode may either be face-to-face where travel will be required to a country which will be hosting the training event or may be delivered virtually. (Up to 5 working days)

• **Online Moderation of Discussion Board:** Moderate discussions posted on the discussion board for the basic leg which runs for ten (10) weeks. A moderation roster will be agreed upon to ensure maximum engagement. (Up to 2 working days or fifteen working hours)

• **Conduct Assessment:** Set examinations, prepare possible solutions, mark, and grade examination papers. (Up to 2 days)

• **Review:** Review the programme once annually and make recommendations for further action. (Up to 1 days)

• **Reporting:** Prepare a summary report of the training programme soon after each training. (Up to 1 working day).

4. Qualification, Expertise and Key Competencies

The individual facilitator is required to meet the following criteria:

• Desired
  - A University Bachelor’s degree in Accounting, Finance, Taxation, Economics, or any other related field.
  - A minimum of 5 years working experience in Tax Auditing in the tax administration.
  - A demonstrable experience in developing training materials and classroom delivery of Training.
- Currently working in the tax administration and actively involved in auditing.
- Able to communicate either in French or English

**Advantageous/Added Advantage**
- Working experience in International Taxation (Transfer Pricing, Tax Treaties and Exchange of Information).
- Experience in auditing specialized sectors (telecoms, mining, banking, tourism, construction).
- Previous engagement in the programme.

**Skills required**
- Excellent presentation skills
- Excellent written and verbal communication skills
- Ability to use e-learning platform
- Excellent organization skills – ability to prioritize
- Ability to work in highly diversified team
- Flexibility

5. **Duration of the Assignment**
The engagement is based on delivery and performance. The contract duration will be from 15th January 2022 to 31st July 2022.

6. **Intellectual Property**
All information pertaining to this programme (training materials, presentation slides, case studies, logos, etc), which the facilitator may come into contact with and/or develop in the performance of his/her duties under this engagement shall remain the property of ATAF, who shall have exclusive rights over their use. Except for purposes of this assignment, the information shall not be disclosed to the public nor used in whatever form without written permission from ATAF.

7. **Contractual arrangements & Remuneration**
The expert facilitator will be hired by ATAF and supervised by ATAF’s Director: Tax Programmes in collaboration with ATAF’s Training Managers for the purpose of delivering the above outputs, within the agreed time frame.

The assignment is delivered by a team of Co-facilitators who brings different expertise in the team, co-facilitation also caters for load sharing. The assignment comprises a total of up to 15 working days per co-facilitator for delivery of the three legs. An honorarium amount is payable to the facilitator per leg of engagement.

The facilitator shall deliver all duties and activities in close cooperation and agreement with the ATAF Secretariat, especially the Director: Tax Programmes. Working language will be English and French.

8. **Application process**
The application will be submitted online using the link below, and applicants shall upload the following documents:

- Curriculum Vitae, not more than 5 pages.
- Cover letter (not exceeding 500 words) that provides detailed information on why the applicant is qualified for this job and is a strong match for our job requirements.

Applicants must complete and submit the evaluation criteria table and explain how they meet the specified criteria in this link: https://form.123formbuilder.com/6035660/form

No applications will be received by email but only through the link provided above.

Deadline for receiving applications is **3 December 2021**.

Kindly direct any request for clarification to the Procurement Manager at: Tel: +27 (0) 12 451 8837 or on **E-mail: procurement@ataftax.org**

### 9. Evaluation Criteria

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<tr>
<th>Id No</th>
<th>Description of evaluation criteria</th>
<th>Maximum points</th>
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<tbody>
<tr>
<td>1</td>
<td>A University Bachelor’s degree in Accounting, Finance, Taxation, Economics, or any other related field.</td>
<td>15</td>
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<tr>
<td>2</td>
<td>A minimum of 5 years working experience in Tax Auditing in the tax administration.</td>
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<td>3</td>
<td>A demonstrable experience in developing training materials and classroom delivery of Training.</td>
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<td>4</td>
<td>Currently working in the tax administration and actively involved in auditing.</td>
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<td>5</td>
<td>Excellent presentation skills and Excellent written and verbal communication skills</td>
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<td>6</td>
<td>Ability to use e-learning platform</td>
<td>5</td>
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