



REQUEST FOR EXPRESSIONS OF INTEREST

(INDIVIDUAL CONSULTANT)

Telecommunications Sector Auditing Expert

(MULTINATIONAL)

Regional Institutional Support Project for Public Financial Governance Phase II

Governance

Financing Agreement reference: 2100155042069

Project ID No.: P-Z1-KFO-075

The African Tax Administration Forum (ATAF) has received financing from the African Development Fund toward the cost of the Regional Institutional Support Project for Public Financial Governance – Phase II (RISPFG) and intends to apply part of the agreed amount for this Grant to payments under the contract for **Telecommunications Sector Auditing Expert**.

The services included under this project are:

- a) Developing and delivering learning products for tax auditors to increase their understanding of the steps involved in conducting a tax audit of the Telecommunications Sector including the sub-sectors listed above,
- b) Sharing audit good practices to put in place to foster tax compliance of taxpayers operating in the sector,
- c) Providing audit skills and techniques on how to detect incomplete and inaccurate tax declarations submitted by taxpayers operating in the sector.

The Individual expert is expected to have among others the following qualifications and key competencies:

- a) Master's degree in relevant field,
- b) Have a good understanding and evaluation of the telecommunication tax regime from a tax audit perspective including the taxes payable, the activities, actors, tax incentives, domestic tax issues,
- c) A minimum of 5-10 years of working experience as tax auditor or tax advisor or tax accountant in telecoms, or any other relevant areas in Sub-Saharan Africa and more than 5 years in consulting,
- d) Demonstrate an experience in developing the technical capacity including strong mentoring/coaching/training skills,

- e) Have a good understanding of audit processes and techniques in:
- f) performing tax audits
- g) in reviewing a file and planning an audit,
- h) in auditing financial books and records; and
- i) compiling audit report and preparing quality tax assessments.
- j) Have a good level of understanding and interpretation of tax legislation as well as the telecommunication regulatory framework,
- k) Possess a proven experience in the examination of a taxpayer's financial statements, tax returns, accounting records and source documents in order to identify areas of high risk or non-compliance and determine the required tax adjustment to make and calculate the correct amount of tax to be paid by the taxpayer,
- l) Master the sector specifics, the Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS) as well as the examination process and procedure and the types of checks in order to determine the correct tax liability,
- m) Possess knowledge in audit tools for data interrogation and fraud detection would be an added value,
- n) A sound understanding of telecommunication sector would be valued,
- o) Ability to provide both theoretical (60%) and practical (40%) training,
- p) Excellent strategic and analytical skills, ability to maintain confidentiality, and fluency in French and Portuguese are added advantages.

The Telecommunications Audit Expert will be recruited for a **period of 60 days spread over the period of one year**

The African Tax Administration Forum now invites eligible consultants to indicate their interest in providing these services. Interested consultants must provide information indicating that they are qualified to perform the services (description of similar assignments, experience in similar conditions, availability of appropriate skills, etc.).

Interested consultants may obtain further information at the address below during office hours (8:00am to 4:00pm South African Time). Detailed Terms of Reference can be accessed through the link <https://rb.gy/ah1x5>

Expressions of interest must be delivered to the link below by **24th October 2023** at 4:00pm South African time and mention “**Telecommunications Sector Auditing Expert**”.

Attn: ATAF Corporate Services Unit
 Procurement Specialist
 333 Grosvenor Street, Hatfield
 0083, Pretoria, South Africa
 Tel: +27 12 451 8800
 Email: procurement@ataftax.org

Here is the application link: <https://rb.gy/ah1x5>