

## Terms of Reference

### Recruitment of a Consultancy Firm/Training Provider

**Training Theme:** Emerging Issues and Strategic Oversight

**Client:** Office of the Auditor General of ECOWAS Institutions

**Beneficiary:** Office of the Auditor General of ECOWAS Institutions/ ECOWAS Audit Committee

**Location:** Banjul, Gambia (or other agreed location)

**Duration:** 5 days

**Proposed Date:** 22 to 26 September 2025

#### 1. Background

The Audit Committee is a statutory Committee established under Decision A/DEC.15/01/06 of the ECOWAS Authority of Heads of State and Government. Its core mandate is to support the Council of Ministers in exercising effective oversight of the Community's financial management, administrative governance, and the prudent use of resources.

As a critical pillar of ECOWAS' accountability architecture, the Audit Committee strengthens financial integrity, transparency, and institutional effectiveness across ECOWAS institutions, agencies, and offices. In today's rapidly evolving governance landscape, emerging challenges, such as digital transformation, cybersecurity, artificial intelligence, and performance measurement, require targeted and up-to-date capacity-building responses.

To address these needs, the Audit Committee has selected the theme "**Emerging Issues and Strategic Oversight**" for its upcoming training session. The Office of the Auditor General (OAG) therefore seeks to engage a qualified consulting firm or training provider with proven expertise in public sector governance, institutional reform, digital risk management, and performance evaluation in international or regional organisations to deliver the training.

#### 2. Objectives of the Assignment

The primary aim of the assignment is to develop and implement a comprehensive training program that improves the Audit Committee's capacity to:

- Comprehend and oversee emerging issues such as AI impacting institutional governance.

- Exert strategic oversight regarding digital transformation and cybersecurity risks;
- Remain informed about advancements in public sector accounting standards (IPSAS);
- Evaluate institutional performance beyond mere financial compliance.

### 3. Scope of Work

The selected firm will be responsible for the following:

#### a. Training Design and Preparation

- Develop a detailed training programme covering the four modules listed below.
- Propose relevant case studies, practical exercises, and performance tools.
- Submit a training methodology and session plan for approval by OAG.

#### b. Delivery of the Training

- Facilitate the training over 5 working days, ensuring interactive, participatory learning.
- Provide English and French delivery or simultaneous interpretation as needed.
- Include real-life examples relevant to regional organisations like ECOWAS.

#### c. Post-Training Deliverables

- Training report summarising content, participation, outcomes, and evaluations.
- Compilation of training materials and presentations for participants' future reference.
- Recommendations for future capacity-building actions.

### 4. Proposed Modules

#### Module 1 – Artificial Intelligence for Leaders

- Overview of AI technologies and their use in public governance.
- Ethical, legal, and regulatory implications of AI.
- Role of audit committees in AI oversight and risk mitigation.
- Use cases of AI in internal controls and fraud detection.

#### Module 2 – Cybersecurity and IT Governance

- Current and emerging cyber threats in the public sector.
- Frameworks for cybersecurity risk governance.
- The Committee's oversight role in ICT risk and resilience.

### **Module 3 – Financial Reporting and IPSAS Updates**

- Overview of recent IPSAS updates and implications.
- Challenges and opportunities in applying IPSAS in regional bodies.
- Enhancing financial reporting quality and auditability.
- Key performance indicators related to financial transparency.

### **Module 4 – Institutional Performance Management in International Organisations**

- Tools and frameworks for performance measurement (e.g., Results-Based Management, Balanced Scorecard).
- Monitoring strategic outcomes beyond financial compliance.
- Aligning performance indicators with organisational objectives.
- Role of audit committees in reviewing institutional effectiveness.

#### **5. Number of Total Beneficiaries of training**

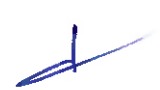
- 17 individuals

#### **6. Required Expertise of the Firm**

- Proven experience in training delivery to audit committees or governance bodies in international/regional organizations.
- Expertise in public sector governance, performance management, AI policy, IPSAS, and cybersecurity.
- Experience working with ECOWAS or similar regional bodies is a strong asset.
- Multilingual capability (English, French and Portuguese) is a strong asset.

#### **7. Expected Deliverables**

- Inception Report with methodology and training outline
- Full set of training materials for each module
- Delivery of in-person training sessions
- Final Training Report (in English, French and Portuguese)
- Participant evaluation results and certificates



## 8. Duration and Timeline

- Preparation and submission of materials: 2 weeks before training date
- Training delivery: 22 to 26 September 2025
- Final submission of report: 1 week after training

## 9. Application Requirements

Interested firms should submit their Expression of Interest as detailed in the Notice of Expression of Interest advertised.

A training firm will be selected through the Consultant Qualification Selection method (CQS).

Only the selected firm will submit the following document:

- Technical Proposal detailing approach and methodology
- Financial Proposal in USD
- CVs of proposed trainers/experts
- References from similar assignments
- Company registration documents and any applicable certifications

## 10. Submission Deadline

All applications should be submitted by 6<sup>th</sup> July 2024 at 4:00pm Nigerian time to the following address:

Office of the Auditor General, ECOWAS Institutions  
10 Dar-Es-Salaam Crescent, Off Aminu Kano Crescent, Wuse II, Abuja – Nigeria  
Email: [oag-procurement-C@ecowas.int](mailto:oag-procurement-C@ecowas.int)

