6 October 2021

Appendix-4

Terms of Reference for Independent Reviewer

# Term of Reference for Independent Reviewer of Quality Assurance Review of IDI supported Cooperative Audits

IDI has articulated a Quality Assurance (QA) mechanism for its cooperative audits. One of the requirements of this mechanism is to engage an independent reviewer to provide assurance that the QA review has been carried out as per IDI requirements of a quality QA review.

## Objective of review

The review is expected to provide an assurance that the QA review was performed as per the requirements prescribed in IDI QA guidance.

## Competencies required by reviewer

The independent reviewer should possess knowledge, skills and experience in QA review methodology and standards applied for the QA review.

1. **Functional competencies:** An independent reviewer should be competent in understanding and application of ISSAIs applicable to ….*(insert audit type)*. He/she should possess competence to review ISSAI based …….*(insert audit type)* audits. Familiarity and understanding of the audit subject matter e.g. audit of SDGs, would also be desirable *(applicable only for an independent review of QARs of performance and compliance audits - modify according to audit subject matter)*.
2. **Cross cutting competencies:** An independent reviewer should demonstrate the following cross cutting competencies:

* Ethical behaviour in all situations.
* Ability to communicate effectively (verbally and in writing) with different stakeholders.
* Ability to work effectively in an online environment.
* Gender sensitivity and respect for diversity.
* Professional judgement & scepticism as an independent reviewer.
* Holds oneself to account for agreed responsibilities.
* Delivers results to time and quality.
* Team player.

## Scope of the review

The reviewer is expected to examine whether the QA review was performed as per the process specified in the ToR for QA reviewer. This will include;

* 1. Examining the way in which QA review has been planned and performed;
  2. Examining the whether the conclusion arrived at is supported by sufficient appropriate evidence;
  3. Examining whether the recommendations are consistent with QA review findings; and
  4. Examining the completeness of QA review documentation.

## Timeframe for the review

The review will be conducted within the following timeline. The timeline will be mutually agreed between the IDI and the reviewer.

|  |  |  |
| --- | --- | --- |
| No. | Description of activities | Date |
| 1 | Examining QA review working papers |  |
| 2 | Examining QA review reports |  |
| 3 | Completing independent review checklist and forming conclusion |  |
| 4 | Exit meeting with IDI and issue independent review conclusion |  |

*(note: modify activities for IR based on the nature of engagement)*

## Independent review conclusion

Upon completion of the review, the reviewer will provide conclusion based of the review checklist (refers Appendix – 6).

Signed:

|  |  |
| --- | --- |
|  |  |
| **Independent Reviewer** | **Deputy Director General, IDI** |
| Dated: |  |