

## Terms of Reference

### PACIFIC TECHNICAL ASSISTANCE MECHANISM 2 (PACTAM2)

Adviser Title	<b>Accounting Advisor</b>
PACTAM2 Partner Organisation	Ministry of Finance
Duration	12 months with a possible 12 month extension
Location	Nauru
Adviser Type (LTA or STA)	LTA
Adviser Remuneration Framework (ARF) level	D2
Aid Investment Plan or Partner Government's national/sectoral priority	<b>Aid Investment Plan: Objective 1</b> - Promoting more effective public sector management
Primary capacity development role (check appropriate box, with reference to below)	<input type="checkbox"/> In line <input checked="" type="checkbox"/> Supplement capacity <input checked="" type="checkbox"/> Facilitate capacity
<p><b>Capacity Development Emphasis:</b> <i>Minor / Indirect - the Adviser will be substituting for an existing or proposed <b>in-line</b> position, with minimal expectation of direct capacity building activities.</i></p> <p><i>Moderate – the Adviser will be directly supporting in-line staff member/s or team as well as helping the individual/s to increase their own job skills, knowledge and awareness - there is an expectation of <b>supplementing</b> capacity</i></p> <p><i>Major – the Adviser's primary purpose is to work with staff/teams in a training, mentoring, and/or <b>facilitating</b> way – there is significant expectation of implementing capacity building activities.</i></p>	

## Purpose

### Background

PACTAM2 is an Australian Government initiative funded through its official aid agency, the Department of Foreign Affairs and Trade (DFAT), and managed by Scope Global. It places highly skilled Technical Advisers in Partner Government organisations across 8 Pacific Island countries.

### Background

This assignment is aligned with the Government of Australia's partnership agreement with the Government of Nauru (GoN). As technical assistance assignment this role is expected to undertake the reconciliation update, documentation and training as a defined project. The consultant will report to the Deputy Secretary for Treasury with close liaison to the Chief Accountant and Manager of Corporate Services.

The Republic of Nauru is the world's smallest Republic; located north of the Solomon Islands and only some 50 km south of the equator. For many years Nauru has enjoyed some of the highest living standards in the world supported by the revenue from phosphate mining. In the late 1990s and early 2000s, the country suffered a severe economic decline and now struggles to support even basic services and relies on bilateral and multilateral donors.

Returning to economic stability is an ongoing concern, however, with development assistance from a number of donors including Australia, progress is being made and the standard of living for Nauruan's is gradually improving. Nauru continues to face significant development challenges, with limited revenue options and significant capacity constraints in both the public and private sectors.

#### Ministry of Finance

The Ministry of Finance is an important central agency of Government mandated to oversee and coordinate the effective management of public finance and resources. The Ministry of Finance's mission is to ensure that the financial resources of the Republic of Nauru are managed in accordance with the law and are utilized in an efficient and effective manner.

The objectives of the Ministry of Finance are to:

- ensure that the requirements of the Constitution and other legislation that relate to the management of public money are adhered to;
- provide advice to the Minister for Finance and Cabinet on matters relating to the management and use of public money and on the Nauruan economy more generally;
- provide policy advice and options to Government in relation to a wide range of fiscal, economic and development issues;
- provide policy advice and support to improve the financial performance and oversight of SOEs;
- coordinate the development of and monitoring and reporting on the annual Budget and the Development Fund;
- improve the effectiveness of the administration of government revenues thereby improving Nauru's domestic revenue collections;
- coordinate development and review of the National Sustainable Development Strategy (NSDS), including ensuring that NSDS priorities are being given due attention in the annual budget;
- obtain and mobilize donor support for development projects and act as the point of contact for development assistance coordination; and

- monitor Nauru's economic and social parameters and produce data and information that supports an analysis of the effectiveness of existing government policy and inform the development of new policy aimed at addressing Nauru's development needs.

Placement objectives	Core functions
1. Bank Reconciliation and Audit	<ul style="list-style-type: none"> <li>• Provide professional assistance to the Chief Accountant and support the team to reconcile expenditure and revenue accounts to cash at bank, and improve the quality control on journal entries</li> <li>• Reconcile the Government of Nauru's main bank accounts (Operating, Receipting, Donor and TT accounts) along with its cash account at the National Revenue Office with the General Ledger on the FMIS</li> <li>• Facilitate the efficient and timely compilation of annual financial statements for 2018/19 and 2019-20 financial statements and proceed with 2020/21 Financial statements, following up on reconciling items and work with auditors to address audit outcomes</li> </ul>
2. Capacity Development	<ul style="list-style-type: none"> <li>• Provide cover for Deputy Secretary and Chief Accountant workflow to ensure timely financial processing and timely reconciliation and processing of ISHTs etc</li> <li>• Provide documentation and train staff in reconciliation and support ongoing reconciliation activity to improve the quality of financial information</li> <li>• Provide training to Treasury staff to undertake the reconciliation either throughout the reconciliation or at the conclusion of the reconciliation process</li> </ul>
3. Financial Management information system	<ul style="list-style-type: none"> <li>• Undertake using the Government's Technology-one FMIS Bank reconciliation module of reconciliation of the Government of Nauru bank accounts from the 1st of July 2017 to date</li> <li>• Documentation of the FMIS bank reconciliation process into the FMIS Manual</li> </ul>
4. Reporting	<ul style="list-style-type: none"> <li>• Prepare a report detailing the issues identified in undertaking the reconciliation and provide recommendations associated with embedding daily bank reconciliation as part of Treasury functions</li> </ul>

### Accountability and working relationships

The Accounting Advisor will be accountable to and managed by Deputy Secretary for Treasury, Ministry of Finance, Government of Nauru.

## Key selection criteria

*All PACTAM2 Advisers are expected to*

- Demonstrate effective interpersonal skills and the ability to work and communicate effectively and respectfully across cultures
- Foster empowerment and sustainability
- Adhere to Scope Global and DFAT policies

### **Essential**

#### **Qualifications**

- Bachelor level degree or post-graduate tertiary qualifications in accounting, finance or related discipline.

#### **Skills, experience, knowledge**

- A minimum of 5 years' experience in public finance accounting utilising Financial Management Information Systems.
- Experience in a developing country Government Treasury or Finance department; relevant work experience in a Pacific Island country will be an advantage.
- Personal attributes
- Well developed, organisational and coordination skills and ability to work independently with little supervision.
- A proven track record in, and a commitment to, mentoring and transferring knowledge and skills – particularly in a development context.
- Strong interpersonal and communication skills including the ability to communicate to a diverse range of people and a good understanding of cultural sensitivities.
- Patience and flexibility.
- Ability to live and work in a new cultural setting.
- A preparedness to work with limited resources within a challenging environment

### **Special conditions**

Scope Global recruitment practices operate under equal employment opportunity principles and laws. We encourage all appropriately qualified and experienced people to apply regardless of their sex, age, race, ethnicity, physical ability or beliefs.

We require all Advisers to:

- (a) comply with the terms and conditions of the PACTAM2 Adviser Service Agreement including completing a police check, undergoing a medical examination, and attending a pre-departure briefing.
- (b) comply with DFAT safeguard policies and any other policies specific to their placement.

### **Date Terms of Reference Finalised**

**March 2021**

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