

Consultancy announcement

Accounting, Budgetary and Financial Consultancy for the Agreement on the International Dolphin Conservation Program (AIDCP) through the Inter-American Tropical Tuna Commission (IATTC), which provides the Program's Secretariat

The Inter-American Tropical Tuna Commission (IATTC) invites applications for an Accounting, Budgetary and Financial Consultancy for the Agreement on the International Dolphin Conservation Program (AIDCP), for which the IATTC provides the Secretariat pursuant to Article VII, paragraph 1, subparagraph (t), and Article XIV, paragraph 3. The consultancy shall be carried out within a period of no more than three (3) months from its start, including a period of two (2) months at the IATTC headquarters in La Jolla, California, USA.

The IATTC is one of the five regional fisheries management organizations in the world. The AIDCP is a legally binding multilateral agreement that entered into force in February 1999. The objectives of the program are to progressively reduce incidental dolphin mortalities in the tuna purse-seine fishery in the Agreement Area to levels approaching zero, through the setting of annual limits; with the goal of eliminating dolphin mortality in this fishery, to seek ecologically sound means of capturing large yellowfin tunas not in association with dolphins; and to ensure the long-term sustainability of the tuna stocks in the Agreement Area, as well as that of the marine resources related to this fishery, taking into consideration the interrelationship among species in the ecosystem, with special emphasis on, inter alia, avoiding, reducing and minimizing bycatch and discards of juvenile tunas and non-target species.

More information about the IATTC and the AIDCP can be found at www.iattc.org.

The objective of the selected applicant is to evaluate the relevance and efficiency of the instruments, rules, tools and practices that make up the AIDCP accounting, financial and budgetary management system, including all its components, and to issue recommendations for strengthening and improvement.

The duties of the selected applicant may include, but are not limited to, the following:

- a. In general:
 - i. Conduct a comprehensive quantitative and qualitative analysis, description and review of all standard elements that are part of an accounting, financial and budgetary management system for an intergovernmental organization.
 - ii. Identify the processes used in the accounting, financial and budgetary management of the AIDCP, indicating which are based on verifiable policies and procedures, to highlight findings that should be reported to the IATTC Director as elements of management risk.
 - iii. Compare the AIDCP financial and accounting practices with relevant standards, including Generally Accepted Accounting Principles (GAAP),

International Public Sector Accounting Standards (IPSASB) and International Financial Reporting Standards (IFRS) and make recommendations to align AIDCP practices with one or more of the above standards, as appropriate, to ensure timely, adequate and efficient disclosure to address risks and the needs of the Parties to the AIDCP.

- b. At the operational level:
 - i. Identify appropriate mechanisms to ensure that the IATTC Secretariat is independent in its financial, budgetary and accounting management of the AIDCP, through an analysis of the accounting processes and practices that the IATTC Secretariat applies to the AIDCP.
- c. At the technological level:
 - i. Identify and describe the current status of all accounting management technology tools used by the IATTC Secretariat in its management of the AIDCP, with emphasis on their efficiency and compatibility with other systems and software updates.
 - ii. Evaluate whether the current software allows obtaining real-time, accurate accounting and financial information through a dashboard with immediate access, in particular to respond to budget management control.
 - iii. Identify potential technology improvement tools, alternatives, their costs and impact on the accounting operation.
- d. At the human resources level:
 - i. Evaluate the organizational structure of the Secretariat's Administration and Finance Department to determine whether it is adequately staffed to meet the needs of the AIDCP in terms of the activities that must be carried out to properly comply with the administrative and financial processes and recommend scenarios for improvement, as appropriate.
- e. Regarding the financial statements issued by the AIDCP:
 - i. Conduct a structural and functional analysis of the AIDCP financial statements to determine whether they present sufficient and useful information to determine its financial situation at the required time and the financial risks that may arise during the fiscal year.
 - ii. Analyze whether the financial statements presented by the IATTC Secretariat for the AIDCP demonstrate the independence of records and movements to disclose the financial situation of the AIDCP.
 - iii. Evaluate the adequacy and relevance of the current financial statements for a comparative assessment of budget execution.
- f. Regarding the budget:
 - i. Analyze existing practices, policies and processes used in the preparation, execution, and periodic and final reporting of the budget to recommend actions, as appropriate, to ensure accurate control of

finances, expenditures, and economic and financial planning, to understand and mitigate risks in its execution.

Scope and Methodology

The consultant shall evaluate the accounting, financial and budgetary management system applied to the resources managed by the IATTC Secretariat in its capacity as the Secretariat of the AIDCP, and for this purpose shall obtain and evaluate documentary information provided by the IATTC Administration and Finance Division, additional information provided by the Chair of the *Ad Hoc* Working Group on the Financial Strengthening of the AIDCP, and other relevant information provided by the IATTC Secretariat.

When all the information gathered is available, the consultant shall submit a progress report, at which time the consultant may receive additional input from the same group.

Final Report

The consultant shall provide a written report, in English and Spanish, of the diagnosis and recommendations, including all evidence obtained, analysis reports, and evidence of the interviews conducted.

In addition, the consultant shall be required to prepare and submit to the IATTC Director any additional reports for supplementation or clarification that may be necessary.

Selection Criteria

- Auditor or Certified Public Accountant with a qualifying university degree.
- At least five years of experience in accounting, financial and budgetary areas in intergovernmental organizations is preferred.
- Oral and written proficiency in English and Spanish.

Fees

The consultant will receive a fee not to exceed US\$ 30,000 based on qualifications, skills and experience, to be charged to the AIDCP budget.

Status and Responsibility

It is understood that this consultancy does not create an employment relationship between the IATTC and the consultant, and that nothing in these terms and conditions shall be deemed to confer upon the consultant the status of an employee.

The Consultant shall be adequately covered by their own health insurance without the need for the IATTC to provide such coverage.

Availability

The selected applicant must be willing to begin work at the IATTC headquarters for the above-mentioned two-month period as soon as possible after being hired.

Confidentiality

The Consultant shall sign a non-disclosure agreement to the effect that the consultant will not disclose to any third party, or use for any third party, any information or materials provided to the consultant, or the results, approach or scope of the work, except as authorized in writing by an agreement of the Meeting of the Parties to the AIDCP.

Applications

Applications may be submitted in either English or Spanish and should be sent no later than **30 September 2024** in electronic format to tmusano@iattc.org and mgalvan@iattc.org.

Applications should include the following:

- A cover letter containing a statement of purpose of the application and succinct descriptions of the applicant's experiences and abilities.
- Curriculum Vitae.
- Peer review report.