

Filling up of vacancies in various cadres on deputation basis for the post of 'Specialist' in the State Audit Institution - Oman

Applications invited from:

All interested and eligible officers/Officials

Last date to submit Applications to Admn-1 Section through proper channel forwarded through concerned wing/section: 16.02.2024.

Subject: Nomination of Sr. AOs/ AAOs for the post of ‘Specialist’ in State Audit Institution – Oman.

Sir/Madam,

State Audit Institution, Oman has requested to nominate ‘Specialists’ for the following posts on secondment basis, for a period of 2 years:

SI. No.	Posts	Number
1	Specialist: Upstream Oil & Gas Sector	One (1)
2	Specialist: Mid & Downstream Oil & Gas and Minerals Sectors	One (1)
3	Specialist: Electricity/Power and Telecom Sectors	One (1)
4	Specialist: Airlines and Tourism Sectors	One (1)
5	Specialist: Financial Analyst and Investments Sectors	One (1)
6	Specialist: Tax Audit	One (1)
7	Specialist: IT Audit	One (1)

2. It has been decided to nominate Sr.AOs/ AAOs as ‘Specialist’ for the above assignment. I am, therefore, directed to request you to recommend names of eligible Sr.AOs/ AAOs from your Office, who satisfy the following eligibility criteria:

General Qualifications and Experience:

- **Audit Specialization:** Performance Audit, Value for Money Audit and Financial Audit
- **Qualifications:** Bachelor of Commerce, Accounting, Finance (Essential) with Professional Qualifications, CA/ ICWA/ CMA/ ACS/ CFA (Preferred) – Except for IT Audit
- **Age:** Below 50 years, as on 1st **January 2024**
- **Experience:** Minimum 15 years' total experience for field audit and 8-10 years shall be for the audit of specific individual sector companies or with specific field specialization
- **Role and Responsibility:** Responsible for working with audit teams as Audit 'Specialists' and provide day-to day on the job training to the SAI Oman Staff. 'Specialists' will be assigned to audit companies and entities and would be rotated based on administrative requirements. Audit assignments include companies, authorities and entities in different sectors, viz. Oil & Gas Upstream & Downstream, Airlines, Telecom, Power/ Electricity, Ports & Airports, Tourism, Shipping, Water Supply & Waste Management, Mining & Minerals, Manufacturing, Transportation, Environment & Agriculture, Investments, Capital Market, Regulatory Authorities, IT, Pension Fund Sovereign Wealth Funds, etc.
- **Desirable Criteria**
 - Expertise in complete audit process from Risk Assessment Stage, Audit Planning, Audit Execution in the Fields, Audit Reporting and Follow-up.
 - Expertise in Performance Audit, Value for Money Audit and Financial Audit.
 - Expertise in carrying out audit in computerized environment, including SAP System.
 - Technical knowledge of the activities carried-out by the companies and entities in sectors specified by SAI Oman.
 - Familiarization of accounting systems and related procedures used in performance of financial operations by the companies in sectors specified by SAI Oman.
 - Ability to analyse and verify correctness of financial statements and ensure their being free of accounting and technical errors.
 - Full knowledge of applicable International Financial Reporting and Auditing Standards with ability to apply relevant audit standards and guidance in field audit.
 - Full Knowledge of audit of Annual Financial Statements and the Accounting Policies & Practices followed by the companies in sectors specified by SAI Oman.
 - Excellent knowledge of .Microsoft Office & IT Tools and proficiency in data analysis.
- **Communication Criteria:** Excellent communication skills, with ability to present, discuss and at times defend views effectively through formal, informal, written and spoken communication.
- The Officer should have ‘Outstanding’ APARs for the last five years i.e. 2018-19 to 2022-23.
- Officers who had earlier done foreign assignment/ foreign posting should not be recommended.

- In case of selection, the selected Officer will be required to work in the Headquarters at New Delhi for a period of three years, on return from the assignment.
- The Sr.AO/ AAO should not expect, in normal course, promotion to the next grade in the next 3 years. A certificate to this effect may be furnished at the time of recommending the names.
- The nominated Officers should be clear from vigilance angle. A certificate to this effect may be furnished.

Additional Criteria for Specific Audit Specialization:

- **Specialist: Upstream Oil & Gas Sector:**
 - Full Knowledge of the concept of Production Sharing Agreements and related terms for upstream Oil & Gas Sector.
 - Experienced for field audit of projects executed and facilities maintained for upstream Oil & Gas Fields Development and Operations by companies in this sector.
 - Experienced for field audit of contracts executed by companies in upstream Oil and Gas Sector for obtaining capital goods, materials and services.
 - Full knowledge of SAP system used by companies in upstream Oil and Gas Sector.
 - Full knowledge of Financial Statements and Recoverable Cost Statements prepared by Operators under Production Sharing Agreements.
 - Experienced for field audit of projects executed and facilities maintained for Renewable Energy and Green Hydrogen by companies in this sector (preferred).
- **Specialist: Mid & Downstream Oil & Gas and Minerals Sector**
 - Experienced for field audit of the Refineries in Midstream Oil & Gas Sector.
 - Experienced for field audit of projects executed and plants and facilities maintained by companies in Mid & Downstream Oil & Gas sector and for development & extraction under Mining & Minerals Sector.
 - Experienced for audit of contracts executed by companies in Mid & Downstream Oil & Gas and Mining & Minerals Sector for obtaining capital goods, materials & services.
 - Full Knowledge of concept of License and Agreements in Mining & Minerals sector.
 - Experienced for audit of revenue for Government under Mining and Minerals sector.
- **Specialist: Electricity/Power and Telecom Sectors**
 - Experienced for field audit of companies/entities in Power Generation, Transmission & Distribution and Telecommunication Sectors.
 - Experienced for field audit of projects executed and plants and facilities maintained by companies in Power Generation, Transmission & Distribution and Telecommunication Sectors.
 - Experienced for field audit of contracts executed by companies/entities in Power Generation, Transmission & Distribution and Telecommunication Sectors for obtaining capital goods, materials & services.
 - Full knowledge of technical systems and processes followed by companies/entities in Power Generation, Transmission & Distribution and Telecommunication Sectors.
- **Specialist: Airlines and Tourism Sectors**
 - Experienced for field audit of companies/entities in airlines, airports, ports, tourism and hotels management sectors.
 - Experienced for field audit of regulatory authorities for management of airlines, airports, ports, tourism sectors.
 - Experienced for field audit of projects executed by companies/entities in airlines, airports, ports, tourism and hotels management sectors.
 - Experienced for field audit of contracts executed for obtaining goods and services by companies/entities in airlines, airports, ports, tourism and hotels management sectors.
 - Experienced for field audit of Special Economic Zones announced by Governments.
- **Specialist: Financial Analyst and Investments Sector**
 - Experienced for field audit of Investments & Disinvestments by Government & Public Sector Companies and review of financial models used to support decision-making.
 - Experienced for field audit of entities/authorities managing Capital Market Stock Exchanges, Regulatory Authorities and Banking Sector.
 - Experienced for audit of financial models used by entities for decision-making.
 - Experienced to review forecasting tools used for automated financial data analysis.
 - Experienced for review of investment proposals, cash flow statements & return on investments and its subsequent execution/implementation.
 - Experienced for review of budgets, forecasts, costing methods, expenditure control, cash management and other financial management related risks.
- **Specialist: Tax Audit**
 - Experienced for field audit of Corporate Income Tax Returns filed by Local and Foreign Companies.
 - Experienced for field audit of Direct and Indirect Taxes Revenue for the Government.
 - Experienced for field audit of Value Added Tax Returns filed by Companies and Entities.

- Experienced to analyse historical and current financial data of companies /entities.
- Experienced to review industry-specific research and available data to predict trends.
- **Specialist: IT Audit**
 - Additional Qualifications (Preferred): Certifications such as Certified Information Systems Auditor (CISA)/ Certified Information Security Manager (CISM)/ Certified Information Systems Security Professional (CISSP).
 - Experienced for IT audit of Companies and Entities in different sectors.
 - Full knowledge of IT security and infrastructure.
 - Experienced to assess IT related risks and propose further actions to address each issue.
 - Experienced to analyse various aspects of information system of auditee entities.
 - Familiar with IT-related discoveries and conventions and ability to transfer new skills.
 - Experienced for review of Functionality and Efficiency of IT Systems.
 - Experienced for Review of IT Security measures implemented.
 - Monitor security certificates and compliance of requirements.
 - Familiar with IT Systems Transformation.

Emoluments and Perks:

- The selected 'Specialists' would be entitled for Emoluments and Perks as follows:
- Consolidated Emoluments of Omani Rials 1600 per month (1 Omani Rial= 2.5954 USD).
- Annual increment of Omani Rials 30, as per rules.
- Furniture allowance of Omani Rials 2000 upon joining.
- Dependent family members will be allowed to join immediately and the Officer and dependent family members will be paid business class air fare passage on joining SAI Oman and on completion of service.
- Annual leave for 48 days.
- Free medical attention in Government Hospital/Clinic, provided locally for self and approved dependents.
- End of service benefits, as per Government rules.
- There is no personal Income tax in Oman, at present.
- All the above conditions are subject to Government of Oman's Personnel Law & Regulations.

3. Principal Accountants General/ Directors General of Audit/ Accountants General/ Principal Directors of Audit/ Director General (Hqrs), may review the cases of all willing and eligible Officers and recommend the names. It must be ensured that Officers recommended are suitable in terms of above criteria.
4. The recommendations along with service and other particulars of the candidates in the enclosed proforma (**Annexure - I**), in duplicate, may be sent to the undersigned **latest by 23.02.2024**.
5. The photocopy of the APARs are not required to be sent at this stage. However, the abstracts of APARs for the last five years from i.e. 2018-19 to 2022-23 in the prescribed proforma (**Annexure - II**) duly certified by the Sr.DAG/ Director/ DAG/ Dy. Director (Admn.)/ Dir. (P), may be sent to the undersigned along with the recommendation.
6. Officers who are willing to apply for more than one Specialist post, may send separate bio-data for each post.
7. All applications (except those working on deputation in HQ) must be routed through the respective Cadre Controlling Authority (CCA). In respect of officers working on deputation in HQ, names may be recommended locally through DG (Hqrs), with intimation to their respective CCAs. CCAs may also recommend names of Officers who are on deputation to other offices of the IA&AD and HQ, but not those who are presently on deputation outside IA&AD.
8. Officers who have returned from deputation from outside the Department must have completed the mandatory period of cooling off in terms of DoPT instructions.
9. A 'NIL' recommendation may be sent where there are no suitable candidates.
10. Recommendations in respect of officers of Commercial cadre may be sent to DG (Commercial) in Headquarters for final recommendation.

**Proforma showing the bio-data of Sr.AO/AAO
recommended for the post of Specialist: _____**

(To be submitted in duplicate)

1. Name & Designation (if Commercial, please also indicate i.e., SrAO/AAO)	
2. Date of birth and age as on 01.01.2024	
3. Qualification (i) Educational : (ii) Professional :	
4. Office to which the officer belongs (i) Parent Office : (ii) Office and station in which working at present :	
5. Date of entry into Govt. Service	
6. Date of entry in IA&AD	
7. Date & Year of passing SOG Examination	
8. Date of appointment/promotion as SO/AAO; AO /SAO	SO/AAO : AO/SAO:
9. Number of years completed in the grade as on 01.01.2024 . a) SO/AAO : b) AO/Sr.AO :	
10. Present pay	Rs.
11. Experience and posts held	Attach separate sheet giving details under this column, duly signed.
12. Details of previous deputation (a) Indian deputation/ assignment (b) Foreign deputation/ assignment (i.e. posting abroad, foreign assignment, etc)	Attach separate sheet giving details under this column, duly signed.
14. Contact details (Ph. No. and e-mail)	
15. Proficiency in Computer. Details may be given	
17. Any other information.	

The information furnished above are correct to the best of my knowledge. In the event of my selection, I am willing to serve in the Headquarters Office at New Delhi, for a period of 3 years, on return.

Signature of the Candidate

ABSTRACTS OF APARs FOR THE LAST FIVE YEARS

(Year-wise APAR/ACR grading for the 5 years to be given in respect of Sr. AO/AAO nominated for the post of 'Specialist' in SAI, Oman).

SI No.	Name & Designation	2016-17 **	2017-18 **	2018-19	2019-20	2020-21	2021-22	2022-23
1								
2								

Note

1. *** To be indicated only if any of the ACRs/APARs for the years 2018-19 to 2022-23 are not available.*
2. *If there are more than one APAR for a year, the grading should be indicated separately within relevant column.*

It is certified that:

- (i) I have verified the grading from the original APARs and found to be correct.
- (ii) The above Officers are not expecting promotion to the next grade in next 3 years.
- (iii) No vigilance or disciplinary case is either pending or contemplated against the above Officers.

DAG/ DD/ Sr. DAG/ Director (Admn.)/Dir. (P)