Terms of Reference

Expert assistance in the process of Support for strengthening the role and improving the efficiency of auditing information systems (IS) and electronic services in state administration bodies

1. Background

The Regional School of Public Administration (ReSPA) is an intergovernmental organization that enhances regional cooperation, promotes shared learning, and supports the development of public administration in the Western Balkans. ReSPA Members are Albania, Bosnia and Herzegovina, Montenegro, North Macedonia, and Serbia, while Kosovo[1] is a beneficiary. ReSPA aims to help regional governments develop better public administration, public services, and overall governance systems for their citizens and businesses and prepare them for membership in the European Union.

ReSPA establishes close cooperation with ministers, senior public servants, and unit heads in member countries. ReSPA also works in partnership with the European Union, precisely the Directorate General for Enlargement and Eastern Neighbourhood (DG ENEST), other regional actors such as OECD/SIGMA and the Regional Cooperation Council (RCC), as well as agencies and civil society organizations. Since its inception, ReSPA, as an international organization and a key regional endeavour in Public Administration Reform, has contributed to capacity-building and networking activities through on-demand support mechanisms, peering and the production of regional research materials.

The European Commission (EC) provides directly managed funds to support the ReSPA activities (research, training and networking programmes) in line with the EU accession process. Currently, ReSPA is implementing its sixth EC Grant Contract "Support to the Regional School of Public Administration for implementing PAR Agenda and facilitating EU accession process in the WBs", which is active as of 1 January 2026.

ReSPA works primarily through regional networks which operate at three levels: Ministerial, Senior Officials, and networks/working groups of experts and senior practitioners. There are five regional thematic groups: (1) Policy management, better regulation and simplification, (2) European integration and accession negotiations; (3) Human Resources Management and Professional Development; (4) Service Delivery (digitalization and quality management); (5) Public Finance Management.

[1] This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and ICJ Advisory opinion on the Kosovo Declaration of independence.

2. Problem statement and description of the assignment

The rapid digitalization of public administration services in Montenegro has significantly increased the reliance of state administration bodies on complex information systems and electronic services. While this digital transformation has improved service delivery and administrative efficiency, it has also introduced new governance, cybersecurity, compliance, and operational risks that require systematic oversight and assurance mechanisms.

In accordance with the Law on Electronic Government and the Regulation on the Establishment of Internal Audit in the Public Sector, the Ministry of Public Administration has established a dedicated Department for Information Systems Audit responsible for conducting audits of information systems across state administration bodies. However, the Department currently faces several challenges that limit its ability to fully perform its mandate and respond to the growing complexity of the digital environment.

Firstly, the existing methodologies, guidelines, and audit approaches require further alignment with the new Global Internal Audit Standards issued by the Institute of Internal Auditors (IIA), as well as with internationally recognized frameworks and best practices for information systems auditing, IT governance, risk management, and cybersecurity. The absence of a comprehensive and standardized methodology for conducting information systems audits may lead to inconsistencies in audit planning, execution, reporting, and follow-up activities.

Secondly, the current framework for defining IT risks and audit criteria requires modernization to support risk-based auditing and to ensure effective assessment of information systems, electronic services, cybersecurity controls, and IT governance arrangements across public institutions. Without clear and updated guidance, the ability to identify, prioritize, and address critical IT risks remains constrained.

In addition, there is a need to further strengthen institutional understanding of the strategic role of information systems auditing. Senior management and IT leaders often perceive auditing primarily as a compliance function rather than as a strategic instrument that contributes to governance, risk management, digital transformation, and continuous improvement. Enhancing awareness among decision-makers is therefore essential for increasing the value and impact of the IS audit function.

Finally, the Information Systems Audit Department requires additional capacity development to address emerging technologies, evolving cybersecurity threats, and increasingly sophisticated digital environments. Strengthening the knowledge and technical competencies of auditors is necessary to ensure the quality, consistency, and sustainability of future audit activities.

To address these challenges, the Ministry of Public Administration seeks expert support to develop a comprehensive methodology for information systems auditing, modernize IT risk and audit criteria guidelines, strengthen institutional capacities, and promote the strategic role of information systems auditing within the public administration. These interventions will contribute to improved governance, enhanced cybersecurity, more reliable digital services, and greater public trust in Montenegro’s digital administration.

3. Tasks and responsibilities

Based on the main elements described in the previous section, the Expert shall, indicatively, perform the following tasks:

1. **Inception and Stakeholder Consultations (1 day)**
   - Review relevant legislation, strategic documents, methodologies, standards, and existing practices related to information systems (IS) auditing and internal audit in the public sector.
   - Review and align the draft questionnaire for stakeholder consultations to ensure that it adequately captures the current state of IS auditing, challenges, capacity gaps, and opportunities for improvement.
   - Conduct an initial meeting with representatives of the beneficiary institution and relevant stakeholders to discuss objectives, expectations, methodology, and implementation arrangements.
2. **Development of Guidelines for IT Risk Assessment and IS Audit Criteria (3 days)**
   - Analyse existing approaches to IT risk identification and assessment within public administration bodies.
   - Review applicable international standards, frameworks, and good practices related to information systems auditing.
   - Develop practical guidelines for defining IT risks and establishing audit criteria for information systems and electronic services within state administration bodies.
   - Ensure that the guidelines support risk-based audit planning and execution and are aligned with public sector governance requirements, as well as with the relevant EC directives.
3. **Development of a Comprehensive Methodology for Information Systems Auditing (10 days)**
   - Develop a comprehensive methodology for conducting information systems audits in state administration bodies, aligned with the latest Global Internal Audit Standards and international best practices.
   - Ensure that the methodology incorporates risk-based audit principles, governance considerations, cybersecurity aspects, electronic service auditing, and practical implementation tools.
   - The methodology should align Information Systems audit procedures with Montenegro's EU accession obligations by incorporating audit criteria related to the NIS2 Directive, GDPR, eIDAS 2.0, the Interoperable Europe Act, and other relevant EU cybersecurity, digital governance, and data protection frameworks applicable to public administration information systems.
   - Develop templates, checklists, reporting formats, and other supporting materials necessary for the effective implementation of IS audits.
4. **Workshop for Senior Management on the Strategic Role of IS Auditing (1 day)**

- Design and deliver a workshop aimed at managers and decision-makers on the strategic importance of information systems auditing.
- Present the role of IS audit in strengthening governance, improving service delivery, managing risks, and supporting advisory services.
- Facilitate discussions on integrating IS audit findings into organizational decision-making and improvement processes.

5. **Workshop for IT Managers on IT Governance and Audit Best Practices (1 day)**
   - Design and deliver a workshop for IT managers focusing on the importance of auditing IT function management and governance processes.
   - Present international best practices related to IT governance, risk management, controls, and audit readiness.
   - Facilitate knowledge exchange on practical approaches to improving IT management and compliance.
6. **Capacity Building for the IS Audit Department (2 days)**

- Assess key knowledge and skills gaps within the IS Audit Department.
- Design and deliver targeted training covering selected specialised areas of information systems auditing, based on identified needs.
- Provide practical guidance, case studies, and examples to strengthen the quality and consistency of IS audit implementation.

7. **Assist in the planning and implementation of two Information Systems audit missions scheduled for 2026 (2 Days)**

- Support the preparation of audit programmes, checklists, and working papers aligned with the IS Audit Methodology and international auditing standards.
- Provide guidance on evidence collection, testing procedures, and evaluation of IT controls during the audit process.

8. Support auditors in formulating findings, conclusions, and recommendations related to information systems governance, security, and compliance.**Final Reporting**
   - Prepare a final report summarizing activities conducted, methodologies developed, consultations undertaken, training delivered, key findings, recommendations, and proposed next steps for implementation.

The abovementioned tasks and responsibilities represent the milestones of the assignment to be delivered within the time framework of **20 (twentee) working days**.

4. Necessary qualifications of the required expert

The Expert must have diverse but compatible experience working for or with the public sector, preferably in positions/assignments and tasks related to emerging technologies and the development of strategic documents, etc. More specifically, the Expert shall possess the following profile:

Qualifications and skills:

- University degree (minimum Bachelor's level) in Information Technology, Computer Science, Electrical Engineering, Information Systems, or a related field;

General professional experience:

- At least 10 years of professional experience in the field of information technology, information systems, cybersecurity, IT governance, or related areas.
- At least 3 years of professional experience working with public administration institutions, , including advisory or audit-related assignments in IT governance, information security, IT risk management, and internal audit capacity building.

Specific professional experience:

- Professional certification in Information Systems Auditing, preferably Certified Information Systems Auditor (CISA) or equivalent.
- Professional certification in IT Risk Management, preferably Certified in Risk and Information Systems Control (CRISC) or equivalent.
- Minimum 5 years of proven experience in conducting, managing, or supporting information systems audits.
- Demonstrated experience in developing or applying IT audit methodologies, IT risk assessment frameworks, IT general controls (ITGC), and risk-based audit approaches.
- Experience in aligning audit methodologies and practices with international standards and frameworks, including the Global Internal Audit Standards (IIA), COBIT, ISO 27001, NIST, or equivalent frameworks.
- Experience in designing and delivering training programmes, workshops, or capacity-building activities related to IT auditing, IT governance, cybersecurity, or risk management.
- Previous experience in the public sector and/or supporting government institutions in strengthening internal audit and information systems audit functions will be considered a strong asset.

Skills:

- Written and oral communication skills in English and Montenegro;
- Ability to write clear and coherent methodological and guidance documents;
- Ability to prepare and deliver well-structured presentations/trainings;
- Ability to analyze complex information and convey clear messages;
- Ability to work with people of different nationalities, religions and cultural backgrounds.

5. Timing and Location

The assignment involves work from home/office and on-site at the Ministry of Public Administration (Podgorica, Montenegro). The assignment is expected to be performed tentatively from **July** to **December 2026.**

6. Remunerations

The assignment foresees engagement of up to 20 (twenty) expert days in the amount of up to 10.000 EUR.
The payment will be made in one installment upon completion of the assignment. The final outputs will be subject to ReSPA's approval before payment is executed.

Note: No other costs will be covered except the expert's daily rate.

7. Reporting and Final Documentation

The Expert shall ensure regular communication with ReSPA and the Ministry of Public Administration throughout the assignment and provide updates on the progress of activities as required.

Upon completion of the assignment, the Expert shall submit a **Final Report** summarising the activities carried out, methodology applied, key findings and recommendations resulting from the assessment. The report should present the outcomes of the analysis in a clear and structured manner and include:

Deliverables:

- Finalized questionnaire for stakeholder consultations.
- Minutes from the inception meeting.
- Guidelines for Defining IT Risks and Criteria for Information Systems Audits in State Administration Bodies.
- Comprehensive Methodology for Conducting Information Systems Audits in State Administration Bodies.
- Workshops supporting training materials provided.
- Trainings supporting training materials provided.

The Final Report shall incorporate comments and feedback received from the Ministry of Public Administration and other relevant stakeholders during the consultation process.

Documents required for payment

- Invoice (signed original);
- Timesheets (signed original);
- Final brief report on the assignment