



This project is funded by the European Union

## Prevention and Fight against Corruption



REPUBLIC OF SERBIA  
MINISTRY OF JUSTICE



<b>TERMS OF REFERENCE</b>	
CONTRACT NO:	2017/386-597, PREVENTION AND FIGHT AGAINST CORRUPTION
OBJECTIVE(S):	1) STRENGTHENED CAPACITIES FOR REPRESSION OF CORRUPTION BY IMPROVING QUALITY OF INVESTIGATION, PROSECUTION AND TRIAL OF CORRUPTION-RELATED CASES IN LINE WITH THE STRATEGY AND ACTION PLAN AND THE RECOMMENDATIONS OF THE ACTION PLAN FOR CHAPTER 23, AS WELL AS WITH THE FINANCIAL INVESTIGATION STRATEGY AND THE NEWLY ADOPTED "LAW ON ORGANISATION AND JURISDICTION OF GOVERNMENT AUTHORITIES IN SUPPRESSION OF ORGANIZED CRIME, TERRORISM AND CORRUPTION"
ACTIVITY TITLE:	3.13: BUILDING CAPACITY OF TAX ADMINISTRATION TO IDENTIFY TAX EVASION/ ILLICIT INCOME AND SUPPORTING THE FORENSIC ACCOUNTANT/INVESTIGATOR POSITION WITHIN PROSECUTOR'S OFFICE
EXPERT CATEGORY:	<b>SENIOR NON-KEY EXPERT (12 POSITIONS)</b>
POSITION:	<b><u>A) TAX EVASION / ILLICIT INCOMES</u></b> <b>SNKE – LEGAL EXPERT – RESEARCHER (3 POSITIONS)</b> <b>SNKE – LEGAL EXPERT – JUDGES (3 POSITIONS)</b> <b>SNKE – LEGAL EXPERT – PROSECUTOR (2 POSITIONS)</b> <b>SNKE – TAX EXPERT</b> <b><u>B) FINANCIAL FORENSIC</u></b> <b>SNKE – FINANCIAL FORENSIC EXPERT (2 POSITIONS)</b> <b>SNKE - TRAINING SKILLS EXPERT (1 POSITION)</b>
ACTIVITY NO:	<b>3.13</b>
DAYS ALLOCATED:	<b>TOTAL: 90 DAYS:</b> <ul style="list-style-type: none"> <li>• <b>10 DAYS FOR EACH OF LEGAL EXPERT – RESEARCHER</b></li> <li>• <b>10 DAYS FOR LEGAL EXPERT – JUDGES</b></li> <li>• <b>10 DAYS FOR LEGAL EXPERT – PROSECUTOR</b></li> <li>• <b>25 DAYS FOR EACH TAX EXPERT</b></li> <li>• <b>15 DAYS FOR TWO EACH FORENSICS EXPERTS (30 DAYS)</b></li> <li>• <b>5 DAYS FOR TRAINING SKILLS EXPERT</b></li> </ul>
LOCATION:	<b>SERBIA</b>
START/END OF THE TASKS	<b>JUNE 2019 TO NOVEMBER 2019</b>

## I. PROJECT BACKGROUND INFORMATION

### 1.1 Beneficiary country

Republic of Serbia

### 1.2 Contracting authority

European Union Delegation in the Republic of Serbia.

### 1.3 Relevant Project Background

#### 1.3.1 Overall Objective

Improve overall efficiency in fight against corruption and reduce all forms of corruption

#### 1.3.2 Project Purpose

To strengthen national mechanisms for prevention and fight against corruption in accordance with the National Anti-Corruption Strategy and Action Plan for the Action Plan for Chapter 23.

## II. SCOPE AND CONTENT OF THE ASSIGNMENT

Performed under the overall supervision of the Key Expert 2 and Team Leader (indirect), in close cooperation with other TAT staff, the contribution of the requested SNKEs – Detection and Repression of Corruption Expert will address the following activity within the implementation phase:

Tasks	Deliverables
<b>1. General tasks of the JNKE</b>	
<p><b><u>She/he will be responsible for the administrative issues relating to completion of the activity and coordination, as necessary, with other activities included in component 3</u></b></p> <p>She/he will maintain project components 3 file archives as needed;</p> <p>She/he will be responsible for other tasks according to KE2 guidance and requests in accordance with the Project TOR requirements;</p> <p>Be responsible for preparation of activity end of mission report.</p>	<p>Prepare administrative documents/requests as required;</p> <p>End of mission report prepared.</p>
<b>(A) BUILDING CAPACITY OF TAX ADMINISTRATION TO IDENTIFY TAX EVASION/ ILLICIT INCOME</b>	
<p>1. The engaged experts will develop a methodology and criteria for the identification of badges of fraud in tax related investigations;</p> <p>2. The engaged experts will be responsible to design a training curriculum, which would</p>	<p>1. Methodology and criteria for the identification of badges of fraud in tax related investigations;</p> <p>2. Curriculum on identification of sources of illicit income, grey market economy, wilfulness and intent developed;</p> <p>3. Five 3-day trainings conducted;</p>

<p>include training material on: i) identification of sources of illicit income, ii) grey market economy, iii) wilfulness and intent, iv) misdemeanour violations and criminal fraud violations. Curricula has to and how these investigations can best support general economic crime and corruption investigations;</p> <p>3. Engaged experts will conduct five 3-day training sessions instructing the topic areas of: tax related badges of fraud, identification and investigation of illicit income, grey market economy in the Republic of Serbia, wilfulness and intent and misdemeanour and criminal tax violations.</p>	<p>4. Training attendance records;</p> <p>5. Training evaluation reports completed with;</p>
<b>(B) SUPPORTING FORENSIC ACCOUNTANT POSITION WITHIN PROSECUTOR'S OFFICE</b>	
<p>1. Financial Forensic experts will develop a methodology for incorporation and use of tax and audit records in joint financial investigations that include multidisciplinary investigative teams/task forces;</p> <p>2. Financial Forensic experts will prepare a draft position description for the forensic accountant / investigator position for the RPPO and OCPO</p> <p>3. Financial Forensic experts will be responsible to prepare general training curricula, including training material, on financial forensic</p> <p>4. Based on curricula developed all engaged experts will deliver one five-day TOT on identification of sources of illicit income, grey market economy, wilfulness and intent</p>	<p>1. Methodology for incorporation and use of tax and audit records in joint financial investigations</p> <p>2. Financial Forensic accountant/investigator position description prepared.</p> <p>3. Curriculum on financial forensics developed;</p> <p>4. One 5-day training session completed;</p> <p>5. Training attendance records.</p> <p>6. Training evaluation reports completed with</p>
<p>1. Using the curriculum prepared above (under (A) and (B)), assist the Judicial Academy and Police Academy in the design of formal training and mentoring programs, which would be conducted on a semi-annual, and quarterly basis.</p>	<p>1. Draft of long-term training program for Judicial Academy and Police Academy delivered;</p>
<p>The TL, KE2 and project TAT will coordinate the activities and arrangements needed to fulfil the assignment under present TOR.,</p>	

### III. QUALIFICATIONS AND SKILLS

#### **SNKE – LEGAL EXPERT – RESEARCHER**

General professional experience:

- University degree in Law, Business, Economics, Accounting or other Social Science related studies;
- At least 7 years of experience in the field of law, legal studies or legal research, or economics or accounting within the Republic of Serbia.

Specific professional experience:

- Experience in the Republic of Serbia involving work activities related to the criminal code, criminal procedure code, corruption and tax;
- Experience working with Republic of Serbia public institutions;
- Experience in the organisation and coordination of technical assistance project activities considered a plus;
- Excellent teamwork and communication skills;
- Fluency in Serbian and English language is required.

#### **SNKE – LEGAL EXPERT – JUDGES AND LEGAL EXPERT – PROSECUTOR**

General professional experience:

- University degree on Law,
- At least 7 years in general professional experience relevant for the assignment;
- Experience in conducting legislative analyse and/or legal comparative analyse and/or assessment analysis and/or assessment of the institutional and/or legislative framework of institutions and methodologies;

Specific professional experience

- Have hands-on experience working at the field of repression and combating of corruption as a Prosecutor or Judge;
- Have hands-on previous experience on delivering training;
- Teamwork and good communication skills;
- Fluency in English is desired;
- Fluency in Serbian language is required.

#### **SNKE – TAX EXPERT**

General professional experience:

- University degree on Law, Economic or other Social Science related studies;
- At least 7 years in general professional tax experience relevant for the assignment;

Specific professional experience

- Have hands-on experience working at the field of economics and taxes relevant to the repression and combating economic crime;
- Have hands-on previous experience on delivering training;
- Knowledge of the English language is helpful;

- Fluency in Serbian language is required

#### **SNKE – FINANCIAL FORENSIC EXPERT**

##### **General professional experience**

- University degree in economics, accounting or related fields of science;
- At least 7 years in general professional financial forensic experience relevant for the assignment;

##### **Specific professional experience**

- Experience in the field of repression and combating of economic crime;
- Have hands-on previous experience on delivering training
- Teamwork and good communication skills;
- Knowledge of the English language is helpful;
- Fluency in Serbian language is required.

#### **SNKE - TRAINING SKILLS EXPERT**

##### General professional experience

- University degree in Social Sciences or in area relevant to the present assignment;
- At least 7 years in general professional experience relevant for the assignment;
- Experience on delivering of trainings for trainers on communication skills, training development methodology, training techniques, etc.;
- Experience in designing and delivering of trainings;

##### Specific professional experience

- Have hands-on experience in delivering of training of trainers in public sector and/or civil society;
- Teamwork and good communication skills;
- Fluency in Serbian and English is required.

#### **IV. REPORTING**

- Expert will report to the Key Expert 2 and Team Leader,
- All reports and outputs shall be provided in English.

#### **Application**

\* apply via e-mail to [stevan.stepanovic@pwc.com](mailto:stevan.stepanovic@pwc.com)

\*\*apply only with CVs in EU or Europass form (include supporting documents for relevant experience stated in your CV) and specify for which concrete position you are applying for

\*\*\*Please note that only short-listed candidates will be contacted