



Ministry of Economic Development
Male',
Republic of Maldives



ދިވެހިރާއްޖޭގެ ޖުމްހޫރިއްޔާ
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Terms of Reference

Audit of Maldives Immigration Xpat online System

Background

Xpat online system is a system developed by the Maldives immigration with assistance from National Center for Information Technology (NCIT) to manage foreign worker recruitment process in the country. The system is used to issue employment approvals and quota to foreign workers coming into the Maldives for work and to manage deposits collected for work permit holders.

When the new administration was sworn in on 17th of Nov 2018, the mandate of managing the issuance of quota, employment approvals, deposit management and all functions related to management of foreign workers have been assigned to the Ministry of Economic Development (MED) from the Maldives Immigration. MED is in the process of transferring these functions from Maldives Immigration.

Initial consultations held by the Ministry with related stakeholders reveal that, there are many unresolved issues related to deposits and refund management function, as deposits have been managed at various stages by different state institutions including Ministry of Youth and Human Resources, Maldives Inland Revenue Authority, Ministry of Finance and Treasury and Maldives Immigration. Therefore, to ensure a smooth transition of the mandate from Maldives Immigration to MED, it has been decided to conduct a detailed special audit of the deposit and refund management function related to quota and employment approval process.

Objective of the Audit

- To conduct a detailed analysis of Xpat online system to provide an independent opinion for the following
 - Number of Quota issued and pending as at cutoff date specified by MED
 - Details of Deposits held including total funds available, total collections, total utilized for foreign worker repatriation, total refunds made to date and amount of deposit maintained in different entities (former Ministry of Youth and Human Resources, Maldives Inland Revenue Authority, Ministry of Finance and Treasury and Maldives Immigration) when these entities were mandated to manage the deposit collection function
 - Number of Employee approvals issued, renewed and cancelled employer, industry and occupational wise.
 - Number and details of black listed employer (business entities and individuals).
- To enable the auditors to express an independent professional opinion on the position of deposits and to ensure that deposit have been collected and refund issued as per the governing laws and regulations.

Scope of the Audit



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- The audit shall be carried out in accordance with International Auditing Standards and will include tests and verification procedures as per applicable auditing standards and practices.
- Rapid assessment of foreign worker deposit collection, refund, refund claims and available fund amount.
- Identification of gaps and issues in Xpat online system

Audit duration

The audit work shall be completed within three weeks from the date of commencement of the audit.

Derivable:

A detailed report highlighting an in-depth analysis of the Xpat system with a special focus on deposit management function. The report shall cover the following areas:

- Details of deposits held including total funds available, total collections, total utilized for foreign worker repatriation purpose, total refunds made to date and amount of deposit maintained in different entities
- Quantum of outstanding refund claims and amount owed to each party.
- Recommendations to resolve refund claims outstanding to date
- Recommendations to improve deposit management functions
- Number of Quota issued and pending at the cut-off date
- Number of Employee approvals issued, renewed and cancelled employer, industry and occupational wise
- Recommendations on improving quota and employment approval functions
- Number and details of black listed employer

Audit Fees

Interested parties are requested to provide a quote for the above scope of work.