

# Terms of Reference (TOR)

## Trainer / Consultant – IFRS & Financial Reporting

### 1. Background

Business Support Services Ltd intends to engage a qualified and experienced trainer/consultant to deliver a **5-day IFRS 9 Implementation training programme** as part of its 2026 capacity development calendar. The training targets professionals from banks, SACCOs, MFIs, insurance companies, public sector entities, and development organisations.

The programme is designed to provide both **technical depth and practical application** of IFRS 9, with particular emphasis on **classification and measurement, Expected Credit Loss (ECL), governance, and audit readiness**. It will also cover:-

1. IFRS 9 – Classification, Measurement & ECL (Core)
2. IFRS 7 – Disclosures & Regulatory Scrutiny
3. IFRS 13 – Fair Value & Valuation Governance
4. IFRS 15 – Fees, Modifications & Income Recognition
5. Presentation, Judgments & Board Communication
6. Group, Leasing & Structured Products (Optional/Advanced)
7. Regulatory, Tax & Capital Implications (Local Context)

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### 2. Objective of the Assignment

The objective of this assignment is to deliver a high-quality, practical, and CPD-aligned training that enhances participants' understanding and ability to apply IFRS 9 requirements within their organisations.

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### 3. Scope of Work

The trainer/consultant will be responsible for: - Reviewing and aligning the course content to IFRS 9 standards and current practice - Delivering a **5-day in-person training programme** as per the approved agenda - Facilitating interactive sessions, discussions, and case studies - Guiding participants through practical exercises on: - Classification and

measurement - SPPI and business model assessment - ECL staging and modelling concepts (PD, LGD, EAD) - Governance, controls, and audit considerations - Responding to participant questions and practical implementation challenges - Sharing practical tools, templates, and reference materials - Administering or supporting participant assessments (where applicable) - Supporting CPD documentation requirements

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#### 4. Deliverables

The consultant will provide: - Facilitated delivery of the full 5-day training - Training slides and reference materials (PowerPoint/PDF) - Case studies and practical exercises - and a Brief post-training report.

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#### 5. Target Audience

- Finance Managers and Accountants
  - Credit, Risk, and Finance Analysts
  - Internal Auditors and Risk & Compliance Officers
  - Professionals from banks, SACCOs, MFIs, insurers, and public sector entities
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#### 6. Duration and Location

- **Duration:** 5 consecutive days (8:30 AM – 4:30 PM)
  - **Location:** As per training calendar
  - **Delivery Mode:** In-person (with possible hybrid components)
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#### 7. Required Qualifications and Experience

The trainer/consultant should have: - Professional accounting qualification (CPA, ACCA, or equivalent) - Strong working knowledge of IFRS, with **demonstrable experience in IFRS 9 implementation** - At least **7–10 years' relevant professional experience** - Experience training professionals in financial institutions or large organisations - Familiarity with regulatory and audit expectations in Kenya or the region - Ability to translate technical standards into practical, understandable content.

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#### 8. Desirable Experience

- Prior experience delivering CPD-accredited training
- Experience working with banks, SACCOs, or insurance companies
- Exposure to ECL modelling or IFRS 9 governance frameworks

- Consultancy or advisory experience
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## 9. Reporting and Coordination

The consultant will report to the Training Coordinator at Business Support Services Ltd and work closely to ensure smooth delivery of the programme.

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## 10. Payment Terms

- Professional fees will be agreed per training engagement
  - Payment to be made upon satisfactory delivery of the training and submission of agreed deliverables
  - Travel and accommodation (if applicable) to be agreed separately
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## 11. Confidentiality

The consultant shall maintain strict confidentiality of all participant information, training materials, and organisational data accessed during the assignment.

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## 12. Application Requirements

- Updated Curriculum Vitae (CV)
- Brief technical proposal or professional profile – highlight IFRS 9 experience.
- Evidence of similar assignments or relevant references and Professional qualifications
- Include your daily charge rate

**Send Application to [hrrecruitment@bizsupportservices.org](mailto:hrrecruitment@bizsupportservices.org) by 6<sup>th</sup> February, 2026**

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*Business Support Services Ltd is an equal opportunity organisation and encourages all qualified professionals to apply.*