



Functional Title	:	Internal Audit Officer
Responsibility Level / Grade	:	Officer / Grade 4
Department/Project/PN	:	Internal Audit and Compliance
Workstation	:	Central Office, Kathmandu with frequent field visits
Incumbent's Name	:	TBD
Supervisor/Principal Evaluator	:	Internal Audit Specialist
Co- evaluators	:	Country Director

JOB SUMMARY

The Internal Audit Officer will be primarily responsible for performing the internal audit of grants, functions, and partners independently with minimum supervision from the Internal Audit Specialist to provide an independent appraisal of CARE Nepal’s financial, program/project, operational and control activities. The Internal Audit Officer will be specifically responsible for 1) supporting for the internal audit plan & risk assessment for fiscal year in close consultation with Internal Audit Specialist; 2) leading the audit team to perform the audit as per the approved plan and provide report which includes control weakness, root cause of the problem and reasonable recommendations to address the gaps/non-compliance for issues identified; 3) prepare a database of the partners based on the risk assessment of the partner by using the information obtained from Sub Grants and Finance unit and considering other performance indicators; 4) facilitating entire audits i.e. project, mission, donor and any other relevant reviews; 5) assisting Internal Audit Specialist to perform special review as required by ARMU and CARE USA

The employee shall fully comply with safety and security procedure of CARE and should be accountable for it.

Major Responsibilities and Tasks:

R1. Auditing

- Independently perform periodic audit of different grants, functions, departments, and partner organizations based on a systematic and risk/exposure methodology as per the internal audit plan.
- Support the Internal Audit Specialist in preparation of annual audit plan focusing on the materiality/risk level.
- Perform surprise audit in close coordination with Internal Auditor Specialist of CARE and Partners in order to review the adequacy and effectiveness of internal control and systems implemented by CARE Nepal and partner NGOs. Provide appropriate feedback for strengthening their systems/policies and contribute to their capacity building.



- Provide written report based on the audit that includes control gaps, root cause and recommendation linked with the gaps in-order to provide support to the management to overcome the gap. While performing the audit proper consideration should be given to CARE USA asserted controls, donor requirements, government regulations and CARE Nepal policies/procedures.
- Assist Internal Audit Specialist to conduct special or requested audit/review as required by CARE Nepal Management, ARMU, CARE Headquarter and Internal Audit in Atlanta.
- Facilitate in the timely completion of the external/project/donor audit. Review the audit requirement of all the project, prepare audit tracker based on the audit requirement for the fiscal year develop project specific Terms of Reference (TOR) and coordinate with CARE Management and external auditor for timely completion of the audit.
- Assist in the investigation with the support and guidance from Internal Audit Specialist and CUSA investigation team.

R2. Follow up

- Rigorous follow-up to review implementation status of corrective action plan prepared by the management based on the recommendation of different audits and provide assurance that implemented changes adequately resolved audit findings. Monthly reporting to Internal Audit Specialist about the status of any unresolved issues.
- Preparing different training materials and capacity development plan to help the management to address the control gaps identified during the time of audit in close supervision of Internal Audit Specialist.
- Perform analytical procedure and risk ranking of the partners as per the risk assessment process. Update the risk ranking in periodic basis so that CARE management has proper understanding of risk level of all the partners.
- Assess financial and operational capacity of PNGOs through periodic visit/walk through test and random document review.
- Perform any other relevant jobs which will not impact on the independence of the internal audit function.

R3. Upholding CARE's Core values and ensuring its principles

- Link and demonstrate CARE Nepal's core values, programming principles, strategic objectives, gender equity and equality.
- Comply and exercise organizational values and culture.
- Help to promote rights and good governance.
- Any other duties/responsibilities as per the need/priority of mission in consultation with supervisor.



- Demonstrate positive behaviors following CARE code of conduct and uphold implementation of CARE Safeguarding policy at all levels.
- Conduct awareness raising on CARE Safeguarding policy, feedback and accountability channels and code of conduct.

Significant Authority: None

Working conditions:

This position is based in Kathmandu with estimated 70% travel to project implemented districts.

Required Qualifications and Experience

Professional accountancy certification (ACCA/CA/CPA) or semi qualified certification/ bachelor's in business administration, Finance or equivalent with at least 3 years of relevant(Audit, NGO/project accounting and sub grant/budget monitoring) experience. Prior experience on investigation on development sector (I/NGO) is desirable.

Required Skills:

- Strong knowledge and experience of auditing procedures and practice of NGO and INGO.
- Knowledge and experience in financial and administrative procedures
- Good understanding of the rules and regulations of GON related to income tax and other issues.
- Report writing skill
- Able to work in the Team
- Good communication and negotiation skills.
- Excellent written and spoken English
- Proficient in use of word processing and spreadsheets software packages
- Works with trustworthiness and integrity and has a clear commitment to CARE's core values and humanitarian principles.

Approved by: _____

Date: _____

Agreed by: _____

Date: _____