



JOB DESCRIPTION

Functional Title	:	Internal Audit Officer
Responsibility Level	:	Officer
Department	:	Internal Audit
Workstation	:	Kathmandu
Incumbent's Name	:	To Be Determined
Supervisor/Principal	:	Internal Audit Specialist

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 CARE policies and procedures and should be accountable for it.

KEY RESPONSIBILITIES AND TASKS:

R1. Auditing

- Independently perform periodic audits 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 audits in close coordination with the Internal Audit 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 a written report based on the audit that includes control gaps, root causes, and recommendations linked with the gaps in order to provide support to the management to overcome the gaps. While performing the audit, proper consideration should be given to CARE USA asserted controls, donor requirements, government regulations, and CARE Nepal policies/procedures.
- Assist the Internal Audit Specialist to conduct special or requested audit/review as required by CARE Nepal Management, ARMU, CARE Headquarters, and Internal Audit in Atlanta.
- Facilitate the timely completion of the external/project/donor audit. Review the audit requirements of all

projects, prepare an audit tracker based on the audit requirements for the fiscal year, develop project-specific Terms of Reference (TOR), and coordinate with CARE Management and the external auditor for timely completion of the audit.

- Assist in the investigation with the support and guidance from the Internal Audit Specialist and CUSA investigation team.

R2. Capacity Building & Partner Risk Assessment

- Rigorous follow-up to review implementation status of corrective action plan prepared by the management based on the recommendations of different audits and provide assurance that implemented changes adequately resolved audit findings. Monthly reporting to the Internal Audit Specialist about the status of any unresolved issues.
- Preparing different training materials and a capacity development plan to help the management to address the control gaps identified during the time of audit, under the close supervision of the Internal Audit Specialist.
- Perform analytical procedures and risk ranking of the partners as per the risk assessment process. Update the risk ranking on a periodic basis so that CARE management has a proper understanding of the 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 objects, women and girls' equality, and impact in programming and behaviors.
- Comply and exercise organizational values and culture.
- Help to promote rights and good governance.
- Responsive to women and girls' specific needs in all actions and decisions.
- Safety and Security is everyone's responsibility within CI through full compliance and accountability (as per Principle –ii of the CARE International Safety & Security Principles).
- Any other duties/responsibilities as per the need/priority of mission in consultation with supervisor.

AUTHORITY:

Spending authority: NA

Working conditions:

Based in Kathmandu

PERSON SPECIFICATION REQUIREMENTS:**Qualifications and Experience**

Professional accountancy certification (ACCA/CA/CPA) with at least 3 years of experience or semi qualified certification/ bachelor's in business administration, finance, or equivalent with at least 5 years of experience. Prior experience in investigation in the development sector (I/NGO) is desirable.

Knowledge Skills and Competencies**Required Skills:**

- Strong knowledge and experience of auditing procedures and practices of NGO and INGOs.
- 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 skills
- Able to work in a team
- Good communication and negotiation skills.
- Excellent written and spoken English
- Proficient in use of word processing and spreadsheet 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: _____