



JOB DESCRIPTION

Functional Title	:	Internal Audit Specialist
Responsibility Level	:	Office
Department	:	Internal Audit
Workstation	:	Kathmandu
Incumbent's Name	:	To Be Determined
Supervisor/Principal	:	Country Director with technical coordination from Director-Finance and Program Support

JOB SUMMARY

The Internal Audit Specialist provides independent assurance and advisory support to CARE Nepal on the effectiveness of financial, operational, programmatic and organizational controls, risk management and compliance. The position goes beyond routine audit activities to identify and assess risks, investigate suspected fraud, misconduct, financial irregularities and control failures, and support management in strengthening systems and preventing recurrence.

The position will conduct risk-based audits and reviews across CARE Nepal and partner organizations, including financial, operational, compliance, fiduciary and control assessments. Where concerns, allegations or suspected irregularities arise, the Specialist will support or lead investigations in accordance with CARE policies and established investigation protocols, working closely with relevant internal and external stakeholders, including CARE USA, ARMU, AMS, management, donors and partner organizations, as appropriate. The role requires a high level of **integrity, professional judgement, confidentiality, independence and ethical conduct**, with the ability to handle sensitive and complex matters objectively and tactfully.

The employee shall fully comply with CARE policies and procedures and be accountable for upholding CARE's core values and principles.

KEY RESPONSIBILITIES AND TASKS:

R1. Risk-Based Internal Audit & Assurance (30%)

- Develop and implement a risk-based internal audit plan, focusing on materiality, organizational exposure and emerging risks.
- Conduct financial, operational, programmatic, compliance, fiduciary and systems audits across CARE Nepal and partner organizations.
- Assess the adequacy and effectiveness of internal controls, policies, processes and risk mitigation measures.
- Identify control gaps, inefficiencies, irregularities and areas of potential financial or reputational exposure and provide practical recommendations.
- Conduct follow-up reviews to ensure agreed corrective actions are implemented and risks are appropriately addressed.

R2. Fraud, Investigation & Case Management (50%)

- Review and respond appropriately to suspected fraud, financial irregularities, theft, misuse of resources, misconduct and other control-related concerns.
- Lead or support investigations, as assigned, ensuring a fair, confidential, evidence-based and well-documented process.
- Coordinate with relevant CARE functions and, where appropriate, CARE USA/ARMU, AMS, management, donors and other stakeholders throughout the investigation process.
- Prepare timely investigation/fraud reports and communicate findings through the appropriate channels.
- Identify root causes and control weaknesses and recommend corrective and preventive actions to reduce the risk of recurrence.
- Maintain appropriate documentation, confidentiality and evidence integrity throughout the investigation process.

R3. Partner Risk & Capacity (10%)

- Assess the financial, operational and control environment of partner organizations through risk-based reviews, field visits and testing.
- Identify fiduciary, compliance and safeguarding-related control risks and recommend appropriate mitigation measures.
- Support partners in strengthening financial management, internal controls and accountability systems, while maintaining CARE's oversight and assurance responsibilities.

R4. Stakeholder Coordination & Advisory (10%)

- Serve as a key coordination point between internal audit, management, external auditors, CARE USA audit/risk functions, donors and relevant authorities, as appropriate.
- Provide independent advice to the Country Director and senior management on significant audit, risk, compliance and control matters.
- Provide input into the design or enhancement of systems and processes to ensure appropriate controls are embedded from the outset.
- Support statutory, donor and other external audits and facilitate timely resolution of audit-related matters.
- Provide awareness and training on fraud prevention, internal controls, risk management and ethical responsibilities.

R5. 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.

INDEPENDENCE & AUTHORITY

The Internal Audit Specialist reports directly to the Country Director, with technical coordination from the Director-Program Support and Finance. The position has unrestricted access, as required, to CARE Nepal's records, systems, property, personnel and partner information necessary to perform authorized audit and investigation assignments.

The Specialist must maintain **functional independence, confidentiality and objectivity** and will not participate in day-to-day operational or management decisions that could compromise the independence of the internal audit function.

PERSON SPECIFICATION REQUIREMENTS:**Qualifications and Experience**

- Professional accountancy qualification (CA/ACCA/CPA) or Master's degree in Finance, Business Administration, Audit, Risk Management or a related field.
- Certification on Forensic Accounting and Fraud Detection (FAFD)
- With at least **5 years of relevant experience**, preferably in internal audit, investigations, risk, compliance, fraud examination or assurance within an NGO/INGO, development or similarly complex organization.
- Demonstrated experience in **fraud detection, investigations, case management and/or handling sensitive organizational concerns** is highly desirable.
- Experience working with external auditors, donors, partner organizations and/or international audit or risk functions is an advantage.

Knowledge Skills and Competencies

- Strong ethical standards, integrity and demonstrated ability to handle sensitive and confidential information.
- Strong analytical, investigative and critical-thinking skills, with the ability to assess evidence objectively and identify root causes.
- Sound understanding of internal controls, audit methodologies, fraud risks, financial management and compliance requirements.
- Strong communication, report-writing, negotiation and stakeholder-management skills.
- Ability to work independently while effectively coordinating with multiple functions and stakeholders.



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- Sound professional judgement, tact and maturity when handling complex, sensitive or potentially contentious matters.
- Strong understanding of Nepalese legal/regulatory requirements and donor/INGO compliance expectations.
- Willingness to travel frequently to field offices and partner locations.
- Commitment to CARE's values, safeguarding principles and humanitarian standards.

Disclaimer/Note

The responsibilities and requirements outlined in this Job Description are subject to change and may be revised as necessary to reflect evolving organizational priorities, operational requirements, and the needs of the position.

Approved by: _____

Date: _____

Agreed by: _____

Date: _____