

# Terms of Reference

## Audit Intern HQ

Ref: 23|HQ|AudInt02

### BACKGROUND ON IMPACT AND REACH

REACH was born in 2010 as a joint initiative of two International NGOs (IMPACT Initiatives and ACTED) and the United Nations Operational Satellite Applications Programme (UNOSAT). REACH's purpose is to promote and facilitate the development of information products that enhance the humanitarian community's decision making and planning capacity for emergency, reconstruction and development contexts. REACH facilitates information management for aid actors through three complementary services: (a) need and situation assessments facilitated by REACH teams; (b) situation analysis using satellite imagery; (c) provision of related database and (web)-mapping facilities and expertise.

IMPACT Initiatives is a humanitarian NGO, based in Geneva, Switzerland. The organisation manages several initiatives, including the REACH Initiative. The IMPACT team comprises specialists in data collection, management and analysis and GIS. IMPACT was launched at the initiative of ACTED, an international NGO whose headquarter is based in Paris and is present in thirty countries. The two organizations have a strong complementarity formalized in a global partnership, enabling IMPACT to benefit from ACTED's operational support in its fields of intervention.

**We are currently looking for an Audit Intern to support our IMPACT Initiatives team in Geneva.**

**Department:** Compliance & Transparency Department

**Position:** Audit intern

**Contract duration:** 6 months

**Location:** Geneva – International Environment House

**Starting Date:** ASAP

**Remuneration:** 1'300 CHF gross/month

### POSITION PROFILE

Under the authority of the Head of Compliance & Transparency Department, the Audit intern supports the Department on tasks concerning audit and internal control. She/he will work alongside the Head of Compliance & Transparency and will be in regular contact with the other teams at IMPACT HQ.

### WORKING RELATIONS

Internal :

- Independent from all other IMPACT's Departments
- Works in direct relationship with the rest of departments: Finance, Operations & Research, Human Resources, Travel, Grants and Logistics.

External :

- Donors' auditors
- External auditors
- ACTED's and any other Implementing partner's C&T and Finance staff, both at HQ and field level

## OBJECTIVES

1. Ensure internal controllability and facilitate the implementation of IMPACT procedures and policies in the countries
2. Ensure the preparation and follow-up of external audits and due diligence, carried out at headquarters or in the field
3. Provide the necessary support in conducting internal Spot-checks

## DUTIES & RESPONSIBILITIES

Under the supervision of the Head of Compliance & Transparency, the Audit intern shall:

1. **Ensure internal controllability and facilitate the implementation of IMPACT's policies and procedures**
  - a) Provide support to Country Coordinators or regional IMPACT support staff on an ad hoc basis
  - b) Contribute to the preparation of IMPACT HQ's policies and any of its annexes.
  - c) Update the applicable audit Databases (most significantly the Internal and External Audit Database and its Monthly Compliance Report Dashboard, as well as the Internal and External Audit & DDL Recommendations Database);
  - d) Contribute to develop action plans based on identified risks
2. **Contribute to the preparation of External Audits and Due Diligences regardless on whether they are field or HQ based.**
  - 2.1 Anticipation and preparation
    - a) Anticipate upcoming external audits paying special attention to those audits for which IMPACT is the Grant holder by analyzing the information made available by the Grants Department on contractual audit modalities and new agreements signed
    - b) Contribute to centralizing and analyzing all supporting documentation selected by liaising with the other departments at HQ (Finance, HR, Travel, etc.)
    - c) Prepare and submit for review to the Head of Compliance & Transparency the External Audit Checklist (FLA02), identify risks and propose action plans to mitigate risks of ineligibility
    - d) For HQ audits in which field documentation is required ensure follow-up to receive the necessary documentation from ACTED or other partners at field level, review the exhaustivity and compliance of the expenses and, when applicable, prepare physical binders for the documentation to be submitted to the auditors. This procedure also applies to the creation of electronic folders within the IMPACT server ready for external submission.
    - e) Review of audit reports, drafting responses and follow-up on recommendations
    - f) Review external audit reports and prepare a first draft of responses to be submitted to the Head of Compliance and Transparency for validation. Maintain a follow-up to ensure timely reception of the final audit report
    - g) Update the External Audit and DDL recommendations Databases and resulting Monthly Compliance Dashboard
    - h) Prepare the Minutes for Audit Lessons learnt sessions and ensure their dissemination among the applicable

- i) Update the External Audit Database and ensure the information therewith is in accordance with the Projects Follow-up tool from the Grants Department
3. **Support the execution of Internal audits and Spot-checks based on identified needs**
  - a) Support in checking specific documentation either as part of the Compliance & Transparency Department's monthly checks or subject specific checks (personal folders checks, etc.)
  - b) Contribute to the improvement of internal auditing functional and planning tools (AUD01 Internal Audit Follow-Up, AUD02 Global Checklist, AUD03 Recommendation Follow-up, etc)
  - c) Emit recommendations to improve both internal control functions and current internal practices throughout all Departments
4. **Others**
  - a) Provide regular updates on progress of assigned tasks to the rest of the team
  - b) Contribute to a positive work environment and good team dynamics within the Compliance & Transparency Department at HQ
  - c) Execute any other task assigned by the Compliance & Transparency Department (take part or deliver trainings, archiving, translation, cross-reading, etc.)

## KEY PERFORMANCE INDICATORS

- % of MCR to which the intern has contributed and Annexes prepared
- % of Due Diligences and external audits to which the intern has provided support to
- Follow-up tools and Databases timely, quality and functional efficiency
- Knowledge of the context and main compliance challenges per country and donor
- Knowledge of IMPACT's policies and procedures
- Knowledge of audit modalities and methodologies of main donors and audit firms

## REQUIREMENTS

- Currently enrolled in studies in Finance / Audit / Accounting / Business Management or equivalent
- Good knowledge of English, French desirable
- Capacity to work independently and under pressure
- Organized person, with attention to detail and rigor
- Interest in the humanitarian field
- Perfect knowledge of MS Word, Outlook and Excel