

Terms of Reference

AUDIT OFFICER

(Reference: 23|HQ|AO01)

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.

POSITION OVERVIEW

We are currently looking for an Audit Officer to support our IMPACT Initiatives Team in Geneva, Switzerland.

Position: Audit Officer
Department: Transparency & Compliance
Duration: Open Ended contract
Start date: June 2023
Location: Geneva, Switzerland

FUNCTIONS

Under the **line management of the Head of Compliance and Transparency** and the **functional management of the IMPACT Deputy Executive Director (DED)**, the Audit officer is responsible for assessing and improving the relevance, quality and effectiveness of IMPACT's risk management and internal control systems at HQ and field level in order to ensure transparency and accountability.

The Audit officer provides reasonable assurance¹ to DED that there are efficient and effective policies and procedures complying with donor and relevant internal requirements in place in IMPACT's HQ and countries of operation, well understood and implemented by its employees.

¹ Reasonable assurance is a high level of assurance regarding material misstatements, but not an absolute one. Reasonable assurance includes the understanding that there is a remote likelihood that material misstatements will not be prevented or detected on a timely basis

RESPONSIBILITIES

Together with the Head of Compliance and transparency, the Audit officer is responsible for the functions of Compliance and Transparency within IMPACT, whose objectives and related responsibilities are described as follows:

With the objective of ensuring (i) that internal control systems at HQ and field level, when applicable, are effective and efficient in identifying, preventing, detecting and correcting noncompliance with applicable policies and procedures (ii) the preparation and proper conduct of external audits commissioned by institutional donors, (iii) the compliance with HQ and field missions country rules and regulations; the Audit officer is responsible for:

(i) Prepare, implement and follow-up on the Internal audits of IMPACT's HQ and field missions:
the department's mission is to assess the level of compliance of IMPACT's HQ and, when relevant, field missions, to issue action plans and monitor the implementation of recommendations.

- Ensure that internal control systems are effective and efficient in identifying, preventing, detecting and correcting noncompliance with applicable policies and procedures
- Prepare and ensure implementation of an IMPACT annual internal audit plan, including the preparation, implementation and follow-up of monthly internal audits in accordance with the IMPACT Internal Audit SOPs
- Maintain up to date the *Internal Audits Follow-up* and the *Internal Audits Recommendations follow-up*
- Together with the Head of Compliance and Transparency, ensure the follow-up of recommendations by each IMPACT department through action plans followed-up on a monthly basis and closely follow up on findings, with a special focus on high risks findings
- Develop documents, processes and procedures that improve internal audit management

(ii) Ensure the external audits and due diligences preparation and follow-up

- Prepare and ensure proper conduct of external audits commissioned by institutional donors and conducted by external auditors, including among others the organization of kick off and close out meeting of each external audit, the gathering, reviewing and submitting of expense supporting documentation in liaison with the relevant IMPACT departments, staff and/or IMPACT partners, drafting of management responses, follow-up the reception of the signed audit report.
- Maintain the *External Audits Database* up to date
- Maintain the *External Audits Recommendations follow-up* up-to-date and closely follow up on findings, with a special focus on high risks findings, with the relevant IMPACT's department
- In collaboration with IMPACT's Grants management department, provide support and/or a second level of review in the preparation of due diligences conducted by institutional donors. Include recommendations in the *External Audits Recommendations follow-up* and closely follow up on their implementation

(iii) Prepare, disseminate and follow-up on lessons learnt on internal and external audits

- Together with the Head of Compliance and Transparency, analyse key trends, lessons to be learned from these internal and external audits, make recommendations to improve IMPACT's procedures to DED and relevant Head of departments
- Together with the Head of Compliance and Transparency, partner with other departments to ensure that lessons-learned and recommendations are implemented and followed.

(iv) Contribute to procedures improvement and development of trainings

- Maintain current knowledge of donors' requirements and contribute to the improvement of IMPACT's policies and procedures
- Identify opportunities to increase efficiencies and improve systems related to compliance and control processes and partner with appropriate functional head of departments to develop and implement enhancements
- Identify issues and subject areas for employee training programs. Work with relevant functional directors to develop and implement trainings to further develop and build capacity in compliance and internal controls

A. GENERAL:

Within the C&T functions, the Audit officer is also responsible for the following:

(i) Reporting

- Prepare and submit to DED a Monthly Audit Report (MAR) including relevant annexes

(ii) Partnerships

- In collaboration with IMPACT's Grants management department, provide support and a second level of review in the implementation of due diligences conducted to implementing partners and related mitigation plans. Once agreement signed with the IP, in line with the IMPACT IP's SOPs and contractual requirements and in collaboration with IMPACT's Grants management department: provide support in or conduct relevant compliance reviews of IP's documentation and procedures & follow-up on mitigation plans. Provide any training to partners as relevant.

KEY PERFORMANCE INDICATORS

Compliance

(i) Prepare, implement and follow-up on the Internal audits of IMPACT's HQ and field missions

of internal audits carried out per month & total for the year

of internal audits recommendations identified and follow-up during the year, % of recommendations fully implemented

of due diligences to IPs supported per month & total for the year

of documents, processes and procedures developed for the improvement of the internal audit management

% of months were the *Internal Audits Recommendations follow-up* was shared and followed-up with relevant Head of departments in the whole year

of action plans prepared with relevant Head of departments for the improvement of specific process/procedures in the whole year

(ii) Ensure the external audits and due diligences preparation and follow-up

of external audits managed per month & total for the year

% of ineligible expenditure identified in final audit reports per year, on total audited volume & on total IMPACT annual budget

% of external audit recommendations followed-up during the year, on the total recommendations to be yet implemented included in the follow-up; % of recommendations fully implemented during the year

of due diligences from institutional donors supported per month & total for the year

(iii) Ensure compliance of HQ and field missions with country rules and regulations

of matters subject to legal research for which a documented output was produced and filed (legal guidance/advise or practical solution)

of conferences/meetings attended to remain updated on legal contexts

(iv) Prepare, disseminate and follow-up on lessons learnt on internal and external audits

of lessons learned meetings or formal discussions held with other IMPACT departments per month and in the year

(v) Contribute to procedures improvement and development of trainings

of procedures improvement or development of trainings contributed to in the year

General

(i) Reporting

% of MAR submitted on a monthly basis for month N before the 3rd of the month N+1 in the year