

Terms of Reference

**SENIOR INTERNAL AUDIT, RISK MANAGEMENT AND ACCOUNTABILITY
OFFICER**

(Reference: 26|HQ|SIAO01)

BACKGROUND ON IMPACT AND REACH

Founded in 2010 and headquartered in Geneva, IMPACT Initiatives is a leading applied research organization and the largest independent provider of data in crisis-affected contexts. Through our initiatives—REACH, AGORA, and PANDA—we enable humanitarian and other aid actors to make better, evidence-based decisions by delivering timely, relevant, and methodologically rigorous data and analysis. Our extensive presence across crisis-contexts allows us to collect data directly from crisis-affected people wherever needed, including among the most vulnerable and hard-to-reach.

IMPACT takes an initiative-based approach to structuring our programming. Each initiative has a specific aim, operational model, and portfolio of solutions.

- REACH strengthens evidence-based humanitarian decision-making through efficient data collection, management, and analysis – before, during, and after an emergency.
- AGORA promotes localised and multi-sectoral aid action in support of the recovery and stabilisation of crisis-affected communities, in partnership with local stakeholders.
- PANDA improves the impact of humanitarian and development interventions through programme design, assessments, and monitoring & evaluation.

BACKGROUND ON THE POSITION

As part of its Strategic Framework 2025-2030, IMPACT is strengthening its organisational governance, accountability and risk management systems to ensure they remain adapted to an evolving humanitarian environment.

The organisation operates in a context characterised by increasing operational complexity, diversified funding streams, heightened donor scrutiny, expanded partnership modalities and growing expectations regarding transparency, accountability and compliance. In response, IMPACT is investing in reinforcing its organisational approach to risk management, internal control, compliance and organisational learning.

The creation of this position reflects IMPACT's commitment to ensuring that organisational risks are effectively identified, monitored and mitigated, while internal controls, compliance mechanisms and accountability systems remain fit for purpose across headquarters and country operations. Reporting directly to the CEO, the position plays a key role in supporting the Executive Team and Senior Leadership Team (SLT) in promoting a culture of accountability, transparency, continuous improvement and informed risk management throughout the organisation.

POSITION OVERVIEW

Position: Senior Internal Audit, Risk Management and Accountability Officer

Department: Executive Team Secretariat

Duration: Open Ended Contract

Start Date: 15.09.2026

Location: Geneva, Switzerland

POSITION PURPOSE

Under the direct line management of the CEO, and in close coordination with the Senior Leadership Team (SLT), the Senior Internal Audit, Risk Management and Accountability Officer is responsible for assessing and strengthening the relevance, quality and effectiveness of IMPACT's risk management, internal control, compliance and accountability systems at headquarters and field level.

Under the direct line management of the CEO, the position provides reasonable assurance on the effectiveness of IMPACT's internal controls, while facilitating risk management practices across HQ and field offices. While operational managers retain accountability for executing controls and mitigating risks, the Senior Officer provides advisory support, capacity building, and objective compliance monitoring.

FUNCTIONS AND RESPONSIBILITIES

1. Internal Audit, Assurance and Organisational Learning

With the objective of ensuring the effectiveness of internal control systems, supporting external audits and donor due diligences, and translating audit findings into organisational improvements:

Responsibilities

- Develop, implement and follow up on IMPACT's annual internal audit plan, including audits of HQ departments and country operations where relevant.
- Conduct internal audits in accordance with IMPACT Internal Audit SOPs, assessing compliance with policies and procedures, effectiveness of internal controls, and management of key organisational risks. Where relevant, refresh tools and processes.
- Ensure internal control systems are effective and efficient in identifying, preventing, detecting and correcting non-compliance with applicable policies and procedures.
- Support relevant teams in reviewing and adapting internal control systems to integrate new donor requirements, external recommendations or organisational changes.
- Issue audit reports, recommendations and action plans, ensuring prioritisation of high-risk findings.
- Support the Finance team, where relevant, in the preparation, coordination and follow-up of external audits commissioned by donors and other relevant bodies.
- Support the Projects and Partnerships Support (PPS) team, where relevant, in donor due diligence exercises, and provide second-level review and quality assurance support.

- Maintain and further develop the Internal Audits Follow-up, Internal Audits Recommendations Follow-up, External Audits Database and External Audits Recommendations Follow-up tools.
- Analyse recurring findings and trends arising from internal audits, external audits and donor due diligences.
- Work with departments, country teams and partners to identify lessons learned and best practices.
- Translate audit findings and recurring trends into internal audit, risk, and compliance guidance and training materials; advise operational process owners on updating their respective operational policies, procedures, and control.
- Support the digitalisation and continuous improvement of internal audit and assurance systems and processes.

2. Risk Management and Internal Control

With the objective of contributing to the strengthening of IMPACT's organisational risk management framework and ensuring effective monitoring and mitigation of risks across headquarters and country operations:

Responsibilities

- Consolidate, maintain and regularly update IMPACT's Global Risk Matrix.
- Ensure alignment between the Global Risk Matrix and country-level risk management tools, including Risk Registers and Monthly Risk Assessments.
- Support departments and country teams in identifying, documenting, assessing and monitoring organisational, operational, fiduciary, compliance and reputational risks.
- Ensure that high-risk findings from audits, due diligences, risk assessments and other reviews are identified, prioritised and escalated appropriately.
- Work with the Executive Team, Heads of Department and Country teams to facilitate risk identification processes and monitor management's progress in defining and executing agreed mitigation measures for priority risks.
- Regularly review the effectiveness of internal control systems and recommend improvements where weaknesses are identified.
- Promote consistent use of risk management tools, methodologies and practices across the organisation.
- Support the development and digitalisation of risk monitoring and recommendation-tracking tools.
- Contribute to strengthening risk awareness and risk ownership throughout the organisation through guidance and targeted support, including by actively leading on the development of regular trainings on risk awareness/audit readiness.

3. Compliance, Transparency and Organisational Accountability

With the objective of ensuring organisational effectiveness and compliance with donor, partner, legal, regulatory and organisational requirements transparency, while managing effective reporting, appropriate escalation of risks and concerns, and oversight of fraud-related matters:

Responsibilities

- Support relevant departments to ensure that IMPACT's policies, procedures and practices remain aligned with internal standards, donor requirements, partner obligations and applicable regulations.
- Identify gaps between donor or regulatory requirements and existing organisational processes and support the development of practical solutions.
- In support of PPS, provide second-level review of due diligence processes relating to implementing partners.
- In support of PPS and finance teams, follow up on implementing partner mitigation plans and support compliance reviews where relevant.
- Provide targeted training and capacity strengthening support to implementing partners as appropriate.
- Coordinate follow-up of registration-related requirements at Swiss and country levels. Specifically, support responsible teams with compliance requirements in countries of operation where registration is sought or active.
- Liaise with external legal counsel and internal focal points as required.
- Provide regular reporting to the CEO and Senior Leadership Team on internal audit findings, risk trends, implementation of recommendations and key compliance issues.
- Prepare periodic reporting to IMPACT's Committee through the CEO on internal audit, risk management, transparency and accountability matters.
- Monitor IMPACT's transparency channel and review queries, alerts and complaints received.
- Conduct first-level assessment of fraud-related allegations and concerns in accordance with established procedures.
- Inform and advise the CEO regarding escalation and follow-up actions.
- Lead or coordinate investigations where concerns are substantiated, following agreed investigation protocols.
- Liaise with relevant country teams, PPS, Finance, HR and legal focal points as required.
- Ensure that fraud-related alerts, investigations, recommendations and corrective actions are appropriately documented and tracked.
- Contribute to strengthening IMPACT's transparency, accountability and fraud prevention mechanisms.

QUALIFICATIONS

Education and Professional Experience

- Master's degree (or equivalent professional qualification) in Internal Audit, Law, International Development, Finance, or a related field. Professional certifications in relevant fields are an asset.
- Relevant experience of minimum 4 years in internal audit, compliance, risk management, or organizational accountability within an international NGO or international organization.
- Solid experience conducting internal audits, control assessments, and compliance reviews across complex HQ and field/crisis operations.
- Proven track record in managing fraud alerts, conducting or coordinating internal investigations.
- Strong working knowledge of major humanitarian donor compliance regulations (e.g., ECHO, Sida, SDC, DoS, FCDO, UN agencies) and partner due diligence processes.

Technical Competencies

- Strong expertise in Enterprise Risk Management (ERM) methodologies, risk registers, and control self-assessment frameworks.
- Ability to analyze complex administrative, financial, and operational data to identify control gaps, systemic vulnerabilities, and emerging trends.
- Proficiency in advanced Microsoft Office suite (Excel, Word, PowerPoint); familiarity with risk management software, audit tracking databases is an asset.

Inter-personal Attributes

- High level of integrity, objectivity, and discretion, with sound professional judgment and an understanding of organizational firewalls.
- Excellent interpersonal, advisory, and diplomacy skills with the ability to engage constructively with senior leadership, department heads, and field teams.
- Strong capacity-strengthening and facilitation skills to deliver training on risk awareness, audit readiness, and anti-fraud protocols.
- Ability to operate autonomously in a fast-paced, multi-cultural, and dynamic environment.
- Excellent drafting skills with attention to detail for executive-level reporting.
- Fluency in French & English
- Ability to travel internationally and/or the ability to undertake temporary duty assignments to support country offices.

COMPENSATION AND BENEFITS

- For this position, gross salary between 5'360 CHF and 5'430 CHF monthly (before income tax). NB - IMPACT salaries are strictly determined by our salary grid depending on the grade of the position and the level of education and experience of staff. A contribution to medical insurance is already included in the salary figure.
- Insurance covering professional and non-professional accidents throughout the period of employment with IMPACT

- Health insurance, life insurance and repatriation assistance in case of field visits/temporary deployments
- Enrolment in IMPACT Initiatives Research Foundational Learning Programme within the first 3 months from the start of contract.
- Applicants must hold a valid work permit for Switzerland or be EU/EFTA citizens.
- Up to 40% of remote work on a weekly basis.