

## ***Internal Audit Assistant Terms of Reference***

Programme name:	The Poverty Reduction Fund project
Title:	<b>Internal Audit Assistant</b>
Number of Position:	1
Direct Reporting to:	Internal Audit Officer.
Close coordination with:	Head of Divisions and Units, Provincial Coordinators, District coordinators and District Level Officers, Senior Advisor, and Internal audit consultant.
Duty Station:	PRF national office in Vientiane with regular missions to targeted provinces, districts and Kum banat least once a month per province, should require by annual internal audit plan.
Contract Type:	A one-year contract renewable subject to annual performance review with an initial probation period of 3 months

### **Introduction and context**

The Poverty Reduction Fund is an initiative of the Lao Government, to effectively and efficiently deliver resources to poor villages and contribute to its poverty alleviation strategy.

The PRF was established in 2002 as an autonomous organization overseen by an Administrative Board, composed of Government members. Since the creation of the National Leading Committee for Rural Development and Poverty Alleviation in January 2007, the PRF is one of the divisions of this committee. Although the PRF is integrated into the government framework, it is currently set up as an autonomous body operated by contracted staff.

### **PRF objectives**

- Assist villagers to develop community infrastructure and gain improved access to services;
- Build capacity and empower the poorest villages to plan, manage and implement their own public investments;
- Strengthen local institutions to support participatory decision-making and conflict resolution processes.

A network of volunteers (village and kumban representatives) was set up. Through their elected representatives, villagers decide on how resources are allocated, manage funds, and implement subprojects. Extensive facilitation and training is provided to ensure that poor villagers, including women and people from smaller ethnic groups, participate in the decision-making

process and benefit from Program inputs. The Program builds community capacity by providing technical support for villagers.

The Program aims to create stronger links between the local government and the aspirations of villagers with Program staff at district, province and national level coordinating and building linkages. A forum was created at district level where villagers and district authorities meet regularly to discuss each other priorities and plans and reach a compromise that will satisfy each party.

Although PRF internal control system is considered appropriate by partners, donors and external auditors, the decision was made to set up an internal audit system to further strengthen internal control systems in the context of project expansion.

PRF envisages to create an Internal Audit unit composed of two staff( Internal Audit Officer and Internal Audit Assistant) which would report directly to PRF Executive Director and to an Audit Committee.

### **Main Objective of the Position.**

Support the development internal audit system for PRF, and support Internal audit officer in providing internal audit services to the PRF.

### **Description of Duties and Responsibilities:**

#### **Short-term**

- Support Internal Audit officer in establishment of internal audit system for PRF.

#### **Long-term**

- Support Audit officer in developing annual internal audit plan.
- Identify, collect and analyse information needed to prepare risk based internal audit plans.
- Complete risk assessment and draft internal audit plans.
- Conduct audit field work/ execution at national, provincial, district and village levels.
- Draft internal audit report to discuss with auditee (PRF Officials).
- Draft evidence based balanced audit reports.
- Conduct follow-up of the audit reports implementation and maintain follow-up data base.
- Conduct field visits for audit related works.
- Draft semi- annual and annual reports on activities and results of the internal audit activities.
- Ensure audit processes developed are followed while performing audit works.
- Support Audit officer in facilitation, process design, training, and other non-executive or consultancy services as per request of Divisions and Provincial offices and endorsed by Executive Director.
- Support Internal audit officer to make sure that the internal audit unit through adequate coverage of audit helps PRF in achievement of its objectives.

- Safeguard audit files and other documents, and assets available to the internal audit unit.
- Perform other tasks reasonably assigned by the Audit officer and Executive Director.

**Qualifications and experiences:**

- Strong ethical commitment to impartiality, integrity and transparency;
- At least a Bachelor degree in Accounting, Finance, Economics, or Business Administration.
- At least three years of experience in Auditing and Financial management.
- Analytical judgement and ability to work under pressure and meet deadlines.
- Excellent inter-personal skills and commitment to work in a participative way.
- Strong command of Ms Office® software (Word, Excel, PowerPoint).
- Experience with a computerized accounting software such as ACCPAC or other program.
- Fluency in English and Lao (writing, editing, reporting and speaking).
- Ability to work independently and as part of a team.
- Willingness and ability to work in rural areas.
- Women are encouraged to apply.