

Internal Audit Officer Terms of Reference

Title:	Internal Audit Officer
Number of Position:	1
Direct Reporting to:	Executive Director
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 ban.
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 creating 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.

Lead the development of an internal audit system for PRF, and provide rigorous internal audit services to the PRF.

Description of Duties and Responsibilities:

Short-term

- Lead establishment of internal audit system for PRF, with the support of international audit consultant.

Long-term

- Head and represent internal audit unit of PRF.
- Develop annual internal audit plan for approval of Audit Committee.
- Prepare risk based internal audit plans as per annual internal audit plan.
- Lead the audit plan execution process at national, provincial district and village level.
- Lead exit conference to discuss audit findings.
- Issue evidence based balanced audit reports with acknowledgement of achievements, and recommendations.
- Conduct follow-up of the audit reports implementation and maintain follow-up data base.
- Conduct field visits for audit related works.
- Submit semi-annual and annual reports on activities and results of the internal audit activities to Executive Director and Audit Committee, chaired by Executive Director and responsible for independently and professionally functioning internal audit unit.
- Ensure audit processes developed are followed while performing audit works.
- Make sure that the internal audit unit through adequate coverage of audit helps PRF in achievement of its objectives.
- Provide facilitation, process design, training, and other non-executive, consultancy, services, as per request of Divisions and Provincial offices and endorsed by Executive Director.

- Make sure internal audit unit acts and performs as per the provisions of internal audit charter.
- Perform other tasks reasonably assigned by the Executive Director and Audit Committee.

Qualifications and experiences:

- Strong ethical commitment to impartiality, integrity and transparency.
- Advanced university degree in Finance, Accounting Economics, or Business Administration, Engineering or Social science.
- At least five years of experiences in Auditing and Financial management.
- Experience with major donors' regulations and guideline is desirable.
- 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).
- 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.