



## Advertisement for internal Auditor

### Introduction

African Relief and Development Foundation is implementing UNICEF grant for Covid-19 National Campaign in Akoka County to achieved the following outputs

- 1) Immunization systems and provisions strengthened to deliver routine and supplementary immunization services across the country.
- 2) Communication and Community engagement to ensure acceptance and uptake of COVID-19 vaccination through effective advocative communication, demand generation, community engagement and risk communication.

Through this implementation period, ARDF is inviting competent and experience consultant firm to conduct internal audit to ARDF financial, operational, program and Human resources systems and to inform the management on the level of risk in managing donor funds. The auditor is expected to document and inform the management of areas of improvements highlighting ways forwards.

### Objectives

The overall objectives of the internal audit are:

- To express an independent professional opinion with regard to efficiency and effectiveness of the program operations.
- To ascertain and evaluate the adequacy and effectiveness of the financial management and internal control system.
- To ascertain the finance management is in compliance of policies and procedures.
- To identifying areas for improvement and critical weaknesses, if any.
- To provide Project management with timely information and recommendations on financial management aspects of the project to enable timely corrective actions, as necessary.
- To ascertain operations (Procurements) are in compliance of the policies and procedures, while identifying areas of improvement and critical weaknesses
- To ascertain HR management are in line with the organization policies and procedures, while identifying areas of improvement and critical weaknesses

### Audit Coverage

The internal audit will be a semi-annual audit. The auditor will undertake the task in ARDF Juba office. The audit will include assessment of financial system, operation system, Human resources system. Auditor will review the financial documents/transactions related to Covid-19 project, physical verification of the assets, equipment /supplies/procurement procured under the project. The auditor



will also verify the personnel files under Human resource under the project, if they meet standard/requirement and finally the auditor will verify the project documents for this project whether they are in line with the donor requirement.

### **Scope of Work**

The internal audit should be carried out in accordance with the International Standards on Auditing (ISA) published by the International Federation of Accounts and should include such tests and controls, as necessary for performance of the audit. The scope of the assignment will be comprehensive and will cover the project activities and transactions of all the cost. The responsibilities of the internal auditor include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with ARDF financial norms. In addition, the auditor will verify the operation systems, HR systems on the compliance with the policies and procedures, the accuracy of procedure.

#### **Specific areas of audit should include the following:**

- 1) An assessment of the adequacy of the program 's financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the implementing agencies and suggestions of improvement, if any.
- 2) Funds have been used in accordance with the relevant financial norms and financial regulations with due attention to efficiency, and only for the purpose for which the financing has been provided.
- 3) Generally accepted Accounting Principles are followed by the staff.
- 4) An assessment of efficiency and timeliness of funds flow and reporting for implementation of project activities.
- 5) An assessment of the adequacy of financial and administrative delegation and segregation of duties and controls. And, assessing expenditures incurred/ advances provided are duly authorized as per the financial and administrative delegation matrix approved by the Board.
- 6) Expenditure incurred are in accordance with the financial norms prescribed in the project document.
- 7) Adequate and proper supporting documents, namely, Purchase request for quotation, request for quotation review committee, Comparative Bid analysis, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA, TOR, Recruitment request, Time sheets, Payroll, Payslips etc. are maintained and linked to the transactions.
- 8) The review of procurement process should also cover the progress on establishing grievance redressed mechanism and feedback provided to unsuccessful bidders.
- 9) Reconciliation of Bank Statements and accounts is regularly carried out on a monthly basis and necessary corrections on account of Bank's credits/debits and stale cheques are accounted for concurrently.
- 10) Assets: Completeness, existence, recording, safeguard and utilization for the purpose intended including, physical verification of sample of assets.
- 11) Ascertain the reliability of integrity, controls, security and effectiveness of the operation of computerized system. Identify constraints, if any,
- 12) The procurement, contracting, disbursement and monitoring of NGOs/Community Based Organizations (CBOs) are carried out in line with the NGO/CBO guidelines and Project Funding Agreements. Summarize key findings and actions





- 13) The internal auditor shall also verify and reconcile the Statement of Expenditure submitted to Donor with reference to records and accounts books maintained at ARDF and report the variance in tabulation form for making necessary
- 14) The scope of work will additionally include detailed review of the issue of advances, staff advances and cash payments for items purchased.

**The following should be covered in the detailed review:**

- a) Advances to NGOs and Peripheral Units:
- An assessment of system being followed for monitoring of advances; whether ageing analysis is being carried out by ARDF on continuous basis;
  - An assessment of the adequacy of the system of review and approval before the settlement of advance and the evidence of the review being retained;
  - Assess whether fresh advances are being given only after settlement of previous advance.
  - Ascertain the timeliness of settlement of advances;
  - Present a status report of the pending advances for more than one year
- b) Staff Advances:
- Review of advances paid to staff, their purpose and if the staff rules in this regard are followed.
  - Review the settlement of staff advances as per the operational rule of the programme.
  - Present a status report of the pending staff advances
- c) Cash Payments:
- Review the payments made in cash in the programme (directly or through staff) and advise if the ARDF operational guidelines / rules in this regard are being followed on consistent basis (payment made by bearer cheque is considered as cash payment)
  - Review the record keeping for recording the purchases made against cash and advise if this is sufficient to ensure that programme's fiduciary interest is fully safeguarded.
  - Provide an opinion on adequacy of the limit on cash payments as per ARDF operational guidelines/rules.
- d) Human Resource Management
- Review the HR system in the organization
  - Review the recruitment processes, identifying gaps and solutions
  - Review all staff field
  - Review the payroll system
- e) Program:
- Review the necessary reports agreed in the grant agreement.

**Internal Audit Report Format**

- 1) Cover Page
- 2) Table of content
- 3) Executive summary (Introduction, Context, audit objectives, scope of audit, Summary of the audit results and rating, issues and recommendations)
- 4) Detail Assessment by department (Observation, Risk, Recommendation, Agreed Actions, Timeline)
- 5) Annexes (Definitions of categorization of Observation)



## Mandatory ARDF Policies

- a) **Standard of Professional Conduct:** ARDF and ARDF workers must adhere to the values and principles outline in ARDF way standards for professional conduct. These are Faithfulness, integrity, Professionalism, governance and stewardship, Empowerment and team work. In accordance to these value, ARDF operates and enforce polices on beneficiary protection from Exploitations and abuses, child safeguarding, anti-workplace harassment, and fiscal integrity.
- b) **Safeguarding policy:** ARDF has a zero-tolerance policy for safeguarding violation by staff, incentive workers, visitors, suppliers/sub-contractors. Safeguarding at the ARDF is an integral to the organizational value and ethics and staff and associates are expected to take all reasonable steps to prevent the sexual exploitation, abuses and harassment of any person linked to the program by its employees and any downstream partner. The successful candidate will be subject to a thorough background check and satisfactory references.
- c) **Gender Equality:** ARDF is committed to narrowing the gender gap in leadership position. We offer benefits that an enabling environment for women to participate in our workforce including a flexible hour (when possible), Maternity leave, transportation support and gender sensitive security protocols.
- a) **Equal Opportunity Employer:** ARDF is an equal opportunity employer. ARDF consider all applicants based on merit without regards to race, colour, national region, religion, sexual orientation, age, Marital status, Disability or any other characteristic protected by applicable laws.

## How to apply

### d) Application address

- o Interested firms are requested to submit their application including Profile, proposal (Narrative and Budget), and CV of the Focal auditor through hand delivery to ARDF office
- o ARDF office is in Hai Mauna Residential Area, 450 meters south west from Mauna Medical complex. (Please Contact Operations at 0927046444)

### e) Eligibility;

- o The advertisement is open to **ONLY** registered firm in South Sudan and have conducted similar activities with National, international or UN organizations.

### Shortlisting and interview

- o Shortlist will be done after the closing date and shortlisted firms will be invited to present how they will undertake the audit.

### f) Deadline for submission

- o The deadline for submission will be **15<sup>th</sup> June 2023**
- o Only applications submitted before deadline will be considered for review

### Disclaimer:

African Relief and Development Foundation does not charge any kind of fee at whichever stage of the recruitment process and does not act through recruitment agents.

