

Annex: TOR

Service of an “Individual Expert for Internal Audit”

1. Background

AMAN was established in 2000 as a civil society organization that seeks to combat corruption and promote integrity, transparency, and accountability in the Palestinian society. The Coalition was first formed by an initiative from several civil society organizations working in the field of democracy, human rights and good governance. In 2006, the Coalition was accredited as a national chapter for Transparency International.

2. Main Objectives of the Assignment:

The Internal Auditing process for AMAN for the year 2023, monitoring and supervising Aman’s executive, operational and financial activities, analyzing strengths, weaknesses, threats, risk management and ensure the quality, integrity, and Transparency of work.

3. Scope of Assignment:

- Performing full audit cycle; risk management, control management, financial reliability and compliance with all policies and regulations.
- Adhere to the International Auditing standards and Professional Accounting standards for Internal Auditing.
- Executive verification for the commitment to transparency international standards, accountability and integrity.
- Following “the Internal Control and Audit Manual” for Aman, specifically “the Internal Audit charter” and the templates involved.
- Analyzing and evaluating accounting and operating documentations and reporting.
- Prepare and present the reports reflecting audit’s results and document process.
- Act as objective source of independent advice to ensure validity, legality, and goal achievements.
- Recommend risk aversion measures and cost savings.
- Evaluate internal control manual in the areas subject to audit and identify any possible gaps.
- Document process and prepare audit findings memorandum.
- Promote the guidelines to monitor managements’ interventions.
- Promote a corrective action plan, considering all possible risks and suggested corrections in a prompt timeline.
- Engage to continuous knowledge development regarding sectors’ rules, regulations, best practices, tools, techniques, and performance standards.
- **Language:** All Deliverables should be submitted in **Arabic Language**.

4. Timeframe

AMAN shall contract the Expert to implement the assignment as requested, taking into consideration the following terms and conditions:

- The assignment will be including two internal auditing cycles, the first one considering a semiannual report for the first 6 months of 2023 the way presenting the final draft by July 2023, the second one considering a semiannual and annual internal auditing reports for the year 2023, to be presented by end of December 2023.

5. Deliverables

Audit Cycles	Task No.	Task Description	Deliverables	Due Date
Audit Cycle (B.1) “ 2022 Semi Annual Internal Audit Report” 01st Jan 2023- 30th June, 2023	Task One	<u>Desk review</u> : Meeting with AMAN’s auditing committee assigned by board of directors”, review the committed internal auditing manual at Aman, understanding of the assignment and timeframe, review and evaluate the corrective action plan for the previous 2022 internal audit report.	Submission of Methodology in line with AMAN’s time frame.	01st May,2023
	Task Two	Conducting site visits to AMAN, implementing full internal audit process.		02nd May- 20th July, 2023
	Task Three	Drafting the 1 st draft of the internal audit report.	“Draft Report”.	20th July,2023
	Task Four	Conduct an “Exit conference” meeting to discuss the output and report’s details.	“Exit Conference meeting” to discuss the output.	25th July,2023
	Task Five	Presenting the Final semi- annual report in Arabic language.	-Final Report. -Output and recommendations. -current situation with the evaluation criteria tools. -Final recommendations. -corrective action plan	04th Aug, 2023

Audit Cycles	Task No.	Task Description	Deliverables	Due Date
Audit Cycle (B.2) “ 2023 Annual Internal Audit Report” 01st July 2023- 31st Dec, 2023	Task One	<u>Desk review</u> : Meeting with AMAN’s auditing committee assigned by board of directors”, review and evaluate the corrective action plan for the annual report, understanding of the current cycle tasks for the assignment and timeframe.	Submission of Methodology in line with AMAN’s time frame for the 1 st half of cycle (2).	20 th August, 2023
	Task Two	Conducting site visits to AMAN, implementing full internal audit process for the annual report.		20 th August - 30 th Nov, 2023
	Task Three	Drafting the 1 st draft of the annual internal audit report.	“Draft Report”.	15 th Dec, 2023
	Task Four	Conduct an “Exit conference” meeting to discuss the output and report’s details.	“Exit Conference meeting” to discuss the output.	25 th Dec, 2023
	Task Five	Presenting the Final annual report in Arabic language.	- Final Report -Output and recommendations. -current situation with the evaluation criteria tools. -Final recommendations. -corrective action plan.	30 th Dec, 2023
	Discuss the corrective action plan with AMAN staff for management recommendations and milestones			

6. Minimum Qualifications Required:

The expert should have the following minimum requirements:

- 6+ years of proven working experience as an internal auditor expert or senior external auditor.
- Advanced experience in internal auditing, financial and procurement best practices.
- A bachelor’s degree in a field of accounting, other advanced certifications is a plus.
- A certified internal auditor certification is preferred.
- Proven knowledge of NGOs auditing standards, procedures, law, rules and regulations.
- High attention to details and excellent analytical skills.
- Sound independent judgment.

- A commitment to transparency, accountability, and integrity.
- Excellent critical thinking and problem-solving skills.
- An advanced computer skills on MS office, accounting software, and database.
- Excellent reports writing skills in both English and Arabic.

7. Other Terms / Conditions

- Remuneration: The expert will be remunerated due to two cycle deliverables and according to the input justified through the reports.
- **The outputs of the assignment will be considered “deliverables” upon the approval of AMAN.**
- There will be **NO** extra compensation for any extra efforts than the demanded ones.
- The expert should submit the “Financial Offer” (signed).
- Applied financial cost should be in USD currency including income tax according to the law of Palestinian authority.
- The assignment referral will be based on a technical and financial evaluation.
- A personal resume to be submitted highlighting the requested technical, financial experience and qualifications.