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**

<table>
<thead>
<tr>
<th>Audit Cycles</th>
<th>Task No.</th>
<th>Task Description</th>
<th>Deliverables</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>“2022 Semi Annual Internal Audit Report” 01 Jan 2023 - 30th June, 2023</td>
<td>Task One</td>
<td>Desk review: 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.</td>
<td>Submission of Methodology in line with AMAN’s time frame.</td>
<td>01st May, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Two</td>
<td>Conducting site visits to AMAN, implementing full internal audit process.</td>
<td></td>
<td>02nd May - 20th July, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Three</td>
<td>Drafting the 1st draft of the internal audit report.</td>
<td>“Draft Report”.</td>
<td>20th July, 2023</td>
</tr>
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<td></td>
<td>Task Four</td>
<td>Conduct an “Exit conference” meeting to discuss the output and report’s details.</td>
<td>“Exit Conference meeting” to discuss the output.</td>
<td>25th July, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Five</td>
<td>Presenting the Final semi-annual report in Arabic language.</td>
<td>- Final Report. - Output and recommendations. - Current situation with the evaluation criteria tools. - Final recommendations. - Corrective action plan</td>
<td>04th Aug, 2023</td>
</tr>
<tr>
<td>Audit Cycles</td>
<td>Task No.</td>
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<td>Deliverables</td>
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<tr>
<td>Audit Cycle (B.2) “2023 Annual Internal Audit Report”</td>
<td>Task One</td>
<td>Desk review: 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.</td>
<td>Submission of Methodology in line with AMAN’s time frame for the 1st half of cycle (2).</td>
<td>20th August, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Two</td>
<td>Conducting site visits to AMAN, implementing full internal audit process for the annual report.</td>
<td></td>
<td>20th August - 30th Nov, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Three</td>
<td>Drafting the 1st draft of the annual internal audit report.</td>
<td>“Draft Report”.</td>
<td>15th Dec, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Four</td>
<td>Conduct an “Exit conference” meeting to discuss the output and report’s details.</td>
<td>“Exit Conference meeting” to discuss the output.</td>
<td>25th Dec, 2023</td>
</tr>
<tr>
<td></td>
<td>Task Five</td>
<td>Presenting the Final annual report in Arabic language.</td>
<td>- Final Report -Output and recommendations. -current situation with the evaluation criteria tools. -Final recommendations. -corrective action plan.</td>
<td>30th Dec, 2023</td>
</tr>
</tbody>
</table>

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.