

Annex: TOR

Service of an “Individual Internal Auditor”

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 a number of 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.

AMAN is a Palestinian think tank and a specialized body providing knowledge on corruption at the local and regional level through producing specialized reports and studies. The periodic publications include: The annual Integrity and Anti-Corruption Report, the annual Palestinian Integrity Index and the National Integrity System studies and reports, in addition to the Coalition's continued contributions to produce reports and studies on the status of corruption in the Arab region.

As part of the global anti-corruption movement - and of international alliances and partnerships with relevant specialized coalitions and organizations - AMAN plays a key role in the transfer and contextualization of necessary international knowledge and tools to combat corruption in all sectors.

2. Main Objectives of the Assignment:

To implement the internal auditing process for AMAN for the year 2022, monitoring and supervising Aman's executive, operational and financial activities, analyzing strengths, weaknesses, threats, risk management and ensure the quality and integrity of Transparency.

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 system 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.

4. Language:

Deliverables should be submitted in both English & Arabic Languages.

5. Timeframe

AMAN shall contract the internal auditor to implement the assignment as requested for the year 2022, taking into consideration the following terms and conditions:

- The assignment will be including an annual internal auditing report for the year 2022 following by a corrective action plan.
- The implementation period for the assignment will be start with 5th Sep 2022 and end by 29th Dec 2022.

6. Deliverables

Task No.	Task Description	Deliverables	Due Date
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.	Submission of Methodology in line with AMAN's time frame.	12 th Sep,2022
Task Two	Conducting site visits to AMAN, implementing full internal audit process.		12 th Sep- 15 th Dec, 2022
Task Three	Drafting the 1 st draft of the internal audit report.	"Draft Report".	20 th Dec, 2022
Task Four	Conduct an "Exit conference" meeting to discuss the output and report's details.	"Exit Conference meeting" to discuss the output.	26 th Dec,2022
Task Five	Presenting the Final report in English language. Arabic draft is a must.	-Final Report (English &Arabic). -Output and recommendations. -current situation with the evaluation criteria tools. -Final recommendations. -corrective action plan	29 th Dec, 2022



7. Minimum Qualifications Required:

The Internal Auditor should have the following minimum requirements:

- 10+ years' of proven working experience as an internal auditor or senior external auditor.
- A master degree in a field of accounting, other advanced certifications is a plus.
- A certified internal auditor certification is preferred.
- A commitment to the transparency, accountability and integrity.
- An advanced computer skills on MS office, accounting softwares, and data base.
- Proven knowledge of auditing standards, procedures, law, rules and regulations.
- High attention to details and excellent analytical skills.
- Sound independent judgment.
- Excellent critical thinking and problem solving skills.
- Strong organizational and project management skills.
- Excellent reports writing skills in both English and Arabic.

8. Other Terms / Conditions

- Remuneration: The Auditor will be remunerated due to the listed 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 Auditor should submit both ToR and 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 technical and financial evaluations.
- A personal resume to be submitted highlighting the requested technical experience and qualifications.

