Annex: TOR


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 Manual 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 two main deliverables:

- 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.
- Review AMAN’s Financial Manual and develop it to implement the best accounting & financial practices in line with IFRS.
- Review AMAN’s Procurement Manual in compiling with the developed financial Manual.

4. Language:
- For the Internal Audit reports, Deliverables should be submitted in Arabic Language.
- For the Financial manual and the Procurement Manual, Deliverables should be submitted in Arabic Language.

5. 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.
- The deliverable of both financial manual and Procurement Manual being handed as final draft by 15th April 2023.

6. Deliverables

<table>
<thead>
<tr>
<th>Task No.</th>
<th>Task Description</th>
<th>Deliverables</th>
<th>Due Date</th>
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</thead>
<tbody>
<tr>
<td>Task One</td>
<td>Desk review: Meeting with the financial &amp; Administrative Manager to review &amp; discuss the current financial manual and Procurement Manual, understanding of the assignment and timeframe, and review the previous internal audit for 2022.</td>
<td>Submission of Methodology in line with AMAN’s timeframe.</td>
<td>07th Mar, 2023</td>
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<tr>
<td>Task Two</td>
<td>Conducting visits to AMAN for discussions.</td>
<td></td>
<td>11th Mar-05th Apr, 2023</td>
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<tr>
<td>Task Three</td>
<td>Drafting the 1st draft of both the financial manual and Procurement manual.</td>
<td>“Draft policies ‘manual and manual’”.</td>
<td>10th Apr, 2023</td>
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<tr>
<td>Task Four</td>
<td>Drafting the final drafts of both the financial manual and Procurement manual.</td>
<td>“Exit Conference meeting” to discuss the output.</td>
<td>15th Apr, 2023</td>
</tr>
<tr>
<td>Audit Cycles</td>
<td>Task No.</td>
<td>Task Description</td>
<td>Deliverables</td>
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<tr>
<td>Audit Cycle (B.1)</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>
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<td></td>
<td>Task Two</td>
<td>Conducting site visits to AMAN, implementing full internal audit process.</td>
<td></td>
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<tr>
<td></td>
<td>Task Three</td>
<td>Drafting the 1st draft of the internal audit report.</td>
<td>“Draft Report”.</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>
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</table>
-Output and recommendations.  
-current situation with the evaluation criteria tools.  
-Final recommendations.  
corrective action plan | 07th Aug, 2023 |
<table>
<thead>
<tr>
<th>Audit Cycles</th>
<th>Task No.</th>
<th>Task Description</th>
<th>Deliverables</th>
<th>Due Date</th>
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</thead>
<tbody>
<tr>
<td>Audit Cycle (B.2)</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>01st Oct, 2023</td>
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<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>02nd Oct-30th Nov, 2023</td>
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<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>
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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 Dec, 2023</td>
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7. Minimum Qualifications Required:

The expert should have the following minimum requirements:

- 10+ years of proven working experience as an internal auditor expert or senior external auditor.
- 6+ years proven working experience as a financial expert in business development and establishment of internal, financial and procurement policies, manual and manuals.
- A bachelor’s 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 software, 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 expert will be remunerated due to multi 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 experience and qualifications.