

Internal Auditor

CONTEXT:

Anh Chi Em aims to benefit ethnic minorities living in Vietnam's poorest province. The programme facilitates their access to micro-loans and appropriate training services in order to increase local income and thereby improve living conditions.

Our mission is: To help poor households in remote areas to reduce their vulnerability and reach better living conditions through the provision of quality financial and capacity building services in a sustainable way.

ROLE OF THE POSITION TO THE PROGRAM:

The internal auditor is responsible for ensuring compliance of the operations and activities of Anh Chi Em with the procedures in force; he / she must also make sure that the said procedures enable the programme to provide quality services in an efficient and controlled manner, and in compliance with the vision and mission of the institution.

LINE MANAGER: Entrepreneurs du Monde
REPORTING TO: Entrepreneurs du Monde and PM

LOCATION: Based in Anh Chi Em head office, with frequent field visits

KEY TASKS

- Ensure the safety, appropriateness, effectiveness and efficiency of the ACE program's operations as well as reliability of financial reporting by performing Internal Auditing within the ACE program activities
- Ensures compliance with Anti Money Laundering regulation and procedures and Financial and Non-financial policy and process.
- Audit on regular and unregular basis upon the demand of Program Director and Entrepreneurs du Monde's country representative.
- Produce audit reports, circulate them to the concerned persons within the programme and ensure follow-up.
- Provide recommendations to improve the policy, process and practices as well as compliance to correct weaknesses and lack of control. Check safety, efficiency and knowledge of procedures' implementation
- Develop internal audit program to implement and review existing audit program to meet new established system of the program
- Keep relationship with External Auditors on Internal Control Report to work on finding issues and action taken

DUTIES & RESPONSIBILITIES

1. Direct Internal Audit Conduct

The IA's responsibility is to assess compliance with the policies, procedures and management tools of the ACE program and to appraise these to ensure that they allow activities to be properly managed in an efficient and controlled manner. The IA shall:

- Insure that policies and current practices pursue the mission of ACE.
- Work according to the agreed Internal Audit Plan and internal audit policy approved by EdM country representative and ACE program director to perform regular reviews of the operations and unscheduled inspection upon the request in the field and in head office;
- Evaluate the safety, appropriateness, effectiveness and efficiency of the ACE program's operations as well as reliability of financial reporting through unscheduled inspections, regular weekly and monthly checks;
- Identify and measure all types of risk including institutional, operational, financial and external risks
- Ascertain the extent of compliance with established policies, procedures and instructions;
- Recommend improvement in policy, process and procedures to mitigate and prevent risks;
- Appraise utilization of resources with regard to economy, efficiency and effectiveness;
- Insure assets are safe and verify their existence and conditions (inventories);
- Check compliance with applicable laws and regulations;
- Conduct follow-ups to ensure issues encountered have been fixed by concerned person.
- Conduct regular field visits, and surprise checks both on the field and at head office.
- Verifies the compliance with the policies and systems to prevent the risk of client over-indebtedness

2. Anti money laundering (AML)

- Maintain awareness of any updates in International regulations as regards AML procedures.
- Ensure completeness and regular updating of all policies and procedures as regards AML. In case of necessary updating of any of the AML policies or procedures, approval of PM and EdM will be required for finalisation and implementation.
- Train all staff on AML policies and procedures at ACE. This includes a short session to be had with all new incoming staff, as well as refresher courses as required to current staff.
- Ensure compliance and implementation of all AML procedures through appropriate internal control
- First point of reference for all staff to declare any activities that may be considered as potential money laundering operations
- Declaration of such case ,if relevant , to the appropriate local authority

3. Frauds Investigation

- Leads any special appraisals, inspections, investigations, examinations or reviews on frauds, suspect cases or irregularities requested by the PM or by Entrepreneurs du Monde.
- Insure an effective complain management system is in place

4. Reporting Systems

- Produce monthly audit reports and maintain report systems across management and report to the PM and to Entrepreneurs du Monde
- Review yearly the adequacy of the ACE program's system of internal controls and suggest improvements.
- Express an overall impression of the audit without fear or favor to the management
- Draw attention to any failure to take remedial action
- Keep relationship with External Auditors on Internal Control Report to work on finding issues and action taken
- Liaise with external auditors to ensure that there is no duplication of audit efforts

LINE OF AUTHORITY:

The IA is authorized to:

- Decide, subject to the approval of the PM or Entrepreneurs du Monde, on the nature, scope and timing of spot audits (i.e. outside of the regular audit plan);
- Enter all premises of the ACE program and have access to and inspect all documents and records;
- Require any officer of the ACE program to supply such information, explanations, documents and records as many be needed for audit or investigation purpose; and
- Have unrestricted access to line managers and staff of the ACE program and Entrepreneurs du Monde at any reasonable time for audit or investigation purpose.

Applications should be submitted to luong.tuan@entrepreneursdumonde.org.

Deadline: 10 September 2016.