



ADVERTISEMENT

POSITION: PART-TIME INTERNAL AUDITOR

1. Background

Impact and Innovations Development Centre (I IDC) is a not-for-profit technical assistance organization focused on strengthening the capacity of development actors to build resilient communities that enjoy their rights across Africa. I IDC partners with civil society, governments, and global development partners in East Africa to support evidence-based, sustainable approaches aimed at improving the lives of the most vulnerable.

To ensure improved financial management and adherence to internal policies, donor requirements and best practice in financial management I IDC seeks to engage the services of a **Part-time Internal Auditor**. This role will provide continuous and critical assessments of the organization's operations, offering insights and recommendations that add value to I IDC's operations and reinforce the organization's internal controls and governance mechanisms.

2. Objectives

The objectives of the internal audit assignment are as follows:

- a) Evaluate the efficiency, effectiveness, and economy of I IDC's programmatic and administrative operations.
- b) Assess the adequacy and operational effectiveness of I IDC's financial management and internal control systems.
- c) Verify compliance with established implementation guidelines, procedures, laws and regulations specific to I IDC.
- d) Provide timely, actionable information and recommendations to management for improving systems, policies, and procedures.

3. Specific tasks of the Internal Audit Assignment

3.1 Evaluate the efficiency, effectiveness, and economy of IIDC's programmatic and administrative operations.

- a) Examine workflow and conduct interviews with department heads to understand existing processes. This will also involve the evaluation of the accounting systems and project tools used in finance and project management respectively.
- b) Compare budget allocations against actual spending patterns, identify under-utilization or over-expenditure of financial resources in program implementation and review internal control measures in financial disbursements to prevent inefficiencies.
- c) Analyze program performance reports and compare outcomes with strategic objectives, verify the accuracy and reliability of reported performance data and assess whether organizational goals are aligned with donor expectations.

3.2 Assess the adequacy and operational effectiveness of IIDC's financial management and internal control systems.

- a) Evaluate IIDC's budgeting process, including formulation, approval, and monitoring, assess whether the budget aligns with IIDC's strategic goals and donor expectations.
- b) Examine the accuracy, completeness, and timeliness of financial statements and reports and assess compliance with International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP).
- c) Verify the reconciliation of accounts, including bank reconciliations, to detect errors or fraud.
- d) Evaluate whether financial reporting tools and software used are adequate and secure.
- e) Conduct a risk assessment to identify vulnerabilities in financial operations.
- f) Examine fraud prevention mechanisms such as whistleblower policies, anti-corruption frameworks, and fraud detection tools and review past fraud incidents (if any) and analyze whether corrective actions were effective.
- g) Verify whether procurement policies ensure transparency, fairness, and cost-effectiveness, and assess contract management processes, including vendor selection and contract execution.
- h) Review procedures for tracking and managing fixed assets, inventory, and supplies and ensure that periodic physical verification of assets is conducted.
- i) Assess the accuracy and reliability of the payroll system, ensuring accuracy in computation of salaries and wages.
- j) Verify compliance with grant agreements and financial reporting requirements from donors.
- k) Assess whether financial management systems used by IIDC meet security and operational needs verify the effectiveness of data backup and recovery plans and Identify risks related to unauthorized access, hacking, or data breaches.

3.3 Verify compliance with established implementation guidelines, procedures, laws and regulations specific to IIDC.

- a) Verify that projects are implemented according to approved work plans, budgets, and timelines.
- b) Assess compliance with donor agreements, including reporting deadlines, fund utilization restrictions, and impact measurement frameworks.
- c) Conduct field visits to validate whether activities align with the stated program objectives.
- d) Review monitoring and evaluation (M&E) frameworks to ensure systematic tracking of program performance.
- e) Confirm that IIDC is in compliance with regulatory bodies and complies with annual filing requirements, including submission of audited financial statements and activity reports to government agencies.
- f) Verify compliance with labor laws regarding employee compensation, benefits, and tax deductions.
- g) Review compliance with income tax obligations, donor requirements, and government regulations and assess the adequacy of internal processes for ensuring timely submission of tax returns and other statutory payments.
- h) Review all contracts, MOUs, and legal agreements to ensure they meet regulatory standards.
- i) Identify any pending or potential legal disputes and assess risk mitigation strategies.
- j) Utilize a well-structured risk matrix to identify emerging risks and assess their potential impact on IIDC's operations. Internal audit may initiate additional work to address new risks as they arise during the course of the year.
- k) Assess adherence to audit recommendations from previous internal and external audits.

3.4 Provide timely, actionable information and recommendations to management for improving systems, policies, and procedures.

- a) Develop a detailed internal audit report summarizing findings, risks, and improvement opportunities.
- b) Review the adequacy of policies and procedures governing financial management.
- c) Provide a prioritized action plan, specifying responsible departments and deadlines.
- d) Recommend key performance indicators (KPIs) to measure improvement progress.
- e) Offer training sessions or workshops for management on implementing recommended changes.
- f) Schedule a follow-up audit to assess the effectiveness of implemented improvements.
- g) Serve as a key resource for advising on risk and control matters, offering ad hoc advice to the Executive Director and management. This will include conducting special reviews and investigations where necessary. However, advice will only be provided in a manner that preserves the independence of the audit function.
- h) Independently assess the progress of management in implementing actions to address risks and control deficiencies reported in prior internal and external audit reviews. Report any outstanding

actions to the Board on a biannual basis and share details of overdue actions with Executive Director on a quarterly basis.

4. Qualification and Experience

The auditor must meet the following criteria:

- a) **Professional Certification:** The auditor must be registered with a national or regional professional accountancy body, such as the Institute of Certified Public Accountants of Uganda (ICPAU) or Institute of Internal Auditors Uganda.
- b) **Experience:** Proven experience in accounting and auditing of donor-funded projects, particularly for NGOs and not-for-profit organizations. Experience with international and national donors is required.
- c) **Relevant Knowledge:** Knowledge of Ugandan laws, including taxation, social security, labor regulations, accounting standards, and reporting frameworks. Familiarity with local and international regulations impacting the operations of NGOs is essential.
- d) **Technical Competence:** Proficient in spreadsheet analytics for preparing financial reports, projections, and comparisons. Ability to present complex financial data clearly to non-financial stakeholders.
- e) **Communication Skills:** Strong communication skills, with the ability to articulate complex audit findings and recommendations in an easily understandable manner for management and external stakeholders.
- f) **Language Proficiency:** Fluency in English is required, both written and spoken.

The auditor must submit a detailed CV, including relevant experience and previous work undertaken, to be evaluated as part of the selection process.

5. Application Process

If you meet the above requirements and are interested in this role, submit your application through this link <https://forms.gle/TRdFdir4ML39abCGA> by **18th June 2025 at 5:00 PM EAT**

Disclaimer

- By submitting a cover letter and CV, the applicant grants permission for IIDC to use the documents to identify a suitable candidate for the assignment.
- IIDC reserves the right to review the applications as they come in without necessarily waiting for the deadline
- IIDC is not obligated to provide feedback to unsuccessful applicants.