



Ministry of Health  
Male', Maldives

### Internal Auditor Consultant (National)

Expertise:	Internal Auditor (Consultant) (intermittent)
Expertise Group:	Internal Auditing
TOR Keywords:	Auditing, Internal Auditing, Processes and Procedures Audits
<b>Objective and Purpose of the Assignment:</b> The selected candidate will work with the Project Management Unit (PMU) as the Internal Auditor in consultation with the officials of the Ministry of Health (MOH) to ensure that the internal processes and procedures are in order in all transactions related to the Project. The Internal Auditor will report to the Project Manager and to the Project Director.	
<b>Scope of Work:</b> The Internal Auditor will work intermittently with the Internal Audit team of MOH. The tasks will need to be carried under the guidance of the Project Manager and will oversee all transactions implemented within the project.  The Internal Auditor will submit the approved time sheet and deliverables to the Project Manager for processing of remuneration and any other related expenses.	
Detailed Task and/or Expected Output: The Internal Auditor (Consultant) will: <ul style="list-style-type: none"><li>- Perform assessment of the project financial management system, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls exercised by the PMU and suggestions of improvement, if any.</li><li>- Ensure utilization of funds for the allocated activity in accordance with the relevant financial procedures and regulations with due attention to economy and efficiency.</li><li>- Ensure Accounting Principles are followed by all entities that are authorized to incur expenditure under the project.</li><li>- Ascertain the reliability of integrity, controls, security and effectiveness of the operation of computerized systems, identify constraints, if any, and in adhering to the internal control procedures</li><li>- Assessment of the adequacy of financial and administrative delegation and segregation of duties and controls and assessing expenditures incurred/ advances provided are duly authorized</li><li>- Review and report on implementation of recommendations of the Financial Management Assessment and Procurement Capacity Assessment prepared by ADB at project preparation.</li><li>- Review all risks identified for the project and supports the implementation of all mitigating factors related to the risks.</li><li>- An assessment of efficiency and timeliness of funds flow and reporting mechanism at the level of PMU.</li><li>- Ensure Expenditure Statements submitted by PMU have been correctly accounted for and disbursements made to them are as prescribed under ADB/ Gov of Maldives rules, regulations, procedures and guidelines.</li></ul>	



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- Ensure expenditures incurred are in reference to the budget allocation approved by MOH/ADB and in accordance with the prescribed operational guidelines (PAM) and agreement (Grant Agreement) or any other clarifications issued from time to time.
- Ensure that the Procurement procedures have followed per ADB procurement guidelines including the establishment of grievance redresses mechanism relevant for unsuccessful bidders is functional.
- Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills- etc. are maintained and linked to the transactions
- Reconciliation of bank statements and project account/s is regularly carried out on a monthly basis and necessary corrections on account of Bank's credits/debits and stale cheques are accounted for concurrently.
- Assets: completeness, existence, recording, safeguard and utilization for the purpose intended including, physical verification of sample of assets.
- The scope of work will additionally include detailed review of the issue of advances, staff advances and cash payments for items purchased including petty cash account.
- Prepare quarterly internal audit reports for Management review.
- Any other duties and responsibilities assigned by the Project Director/ Project Manager.

**Minimum Qualification Requirements:**

The consultant should have

A Chartered Accountant or a / certified internal auditor with over 5 years of post-qualifying experience.

at least 1 year of experience in working as an Internal Auditor / Auditor in national / international projects is an advantage.

Minimum General Experience **5 Years**

Minimum Specific Experience (relevant to assignment) **1 Years**

Regional/Country Experience **Required**

<b>Deliverables</b>	<b>Estimated Submission Date</b>	<b>Type</b>
Implementation Report	Monthly	Report
Time Sheet	Monthly	Report
Internal Audit Report for project	end of every quarter	Report

**Schedule:**

City and Country	Est. Start Date	Est. End Date	Other Details
Home Office, Male`	July, 2023.	Q4, 2024*	

Intermittent– with estimated inputs of 132 days between July 2023 to June 2025.\*\* .

\* Initial engagement is for 12 months, subject to extension up to June 2025 upon satisfactory performance.

\*\* Payment is based on actual time inputs, and upon approval of the reports/deliverables and timesheet submitted by the consultant.