

INTERNAL AUDITOR/ AUDIT AGENCY

Organization:

FIND, the global alliance for diagnostics, seeks to ensure equitable access to reliable diagnosis around the world. We connect countries and communities, funders, decision makers, healthcare providers and developers to spur diagnostic innovation and make testing an integral part of sustainable, resilient health systems. We are working to save 1 million lives through accessible, quality diagnosis, and save US\$1 billion in healthcare costs to patients and health systems. We are co-convenor of the Access to COVID-19 Tools (ACT) Accelerator diagnostics pillar, and a World Health Organization Collaborating Centre for Laboratory Strengthening and Diagnostic Technology Evaluation.

FIND India, with its office in New Delhi, is an independent non-profit organization created under Section 8 of the Indian Companies Act, 2013. The organization is dedicated to activities focused on introducing and expanding quality assured, rapid, accurate and accessible diagnostic solutions for several infectious and non-communicable diseases. FIND India has undertaken several projects focused on TB, viral hepatitis C, COVID-19, and Antimicrobial Resistance (AMR).

For more information about the organization, please visit <http://www.finddx.org/>

This charter sets out the purpose of the Internal Audit function and the authority and responsibilities of the Internal Auditor

Role:

FIND India endeavours to establish an Internal Audit function to create a governance framework and to provide an independent appraisal, advisory and assurance for its internal systems in line with the organizational policies and country law. Its functions include examining, evaluating, and monitoring the adequacy and effectiveness of operational and internal controls established to ensure that FIND India's activities and operations mitigate risk and secure propriety, economy, efficiency, and effectiveness in all areas.

The Internal Auditor is to assist management at all levels in achieving objectives consistent with FIND India company plan and to provide detailed assessments as to the efficiency, effectiveness, economy, compliance, and financial regularity of FIND India's operations.

Organisational scope:

The field of activity of Internal Audit shall include the activities and operations of all departments, organisational and functional units.

The Internal Audit function will be provided by an external accounting firm/ individual with demonstrated expertise in the field of internal audit.

Operational Independence:

FIND India management will determine the policy framework in which the Internal Auditor is to operate whilst the administrative responsibility for ensuring the performance of tasks is exercised by the Director, FIND India. The Internal Auditor has an operational independent status within FIND India and for that purpose:

shall have access to the senior management and other officials / staff / consultants of FIND India as and when required.

must have no executive or managerial powers, authorities, functions, or duties except those relating to the management of the internal audit function.

Powers:

The Internal Auditor:

has the right of access to all premises of FIND India and the right to inspect all correspondence, files, records, accounts, and all other forms of information held by FIND India as are necessary for the performance of audit duties; and

have the right to require all officers / staff of FIND India to supply such information and explanations as are necessary for the performance of audit duties.

Reporting and approvals:

The Internal Auditor will report to the Director, FIND India.

The Director is organizationally responsible for the successful operation of the internal audit program and therefore works closely with the Internal Auditor and the Finance, Audit & Risk Management Committee to coordinate reviews, reports, and management responses.

The Finance, Audit & Risk Management Committee will review and approve the Internal Audit Strategy, the annual Audit & Risk Assessment Plan and more detailed program of reviews to ensure that they are consistent with the audit needs of FIND India.

The Internal Auditor will present the major findings of internal audit reports and FIND India management responses to the Finance, Audit & Risk Management Committee on a quarterly basis

Responsibilities:

The internal auditor must review FIND India's risk management plans, financial policies, procedures, records, accounts and plans and appraise the effectiveness by which FIND India meets its objectives. The Internal Auditor will consider the adequacy of controls necessary in all areas and will seek to confirm that management have taken the necessary steps to achieve these objectives.

This includes:

- Reviewing systems and operations and appraising the adequacy of controls including their ability to detect and prevent fraud.
- Recommending improvements to systems and procedures
- Advising on appropriate systems of control and other operational matters

- Appraising the extent of compliance with established policies, procedures, and plans
- Assessing the accuracy of management information
- Maintaining a continuous review of the income and expenditure
- Being involved in the design, implementation and testing of planned controls when major changes are made to various administrative systems; and
- Conducting ad hoc and confidential investigations as directed by the Director, FIND India

The Internal Auditor will be responsible for providing relevant, reliable, and sufficient audit evidence of the adequacy and effectiveness of operational and other control arrangements which will allow management to evaluate the findings and confirm the level of assurance which emerges.

Professional Standards:

All internal audit projects must be undertaken with due professional care. In line with standards of professional internal auditing practice the Internal Auditor shall ensure:

- That skills, competence, experience, and qualifications are appropriate for the audits being performed
- That all internal audit projects are properly supervised
- Compliance with all relevant standards and codes of ethics as laid down by the Institute of Chartered Accounts of India.

Audit Plan-Scope and Coverage:

As an aid to managing the audit function and to set priorities, a rolling three-year strategic audit plan will be prepared and presented to Finance, Audit & Risk Management Committee annually for comment and approval. In formulating the audit plan and annual work program, the Internal Auditor must consult with key audit customers including members of FIND India's senior management and heads of departments.

The strategic audit plan must:

- Be sufficiently comprehensive to identify the auditable areas and activities
- Take into consideration an assessment of risk associated with auditable areas and activities, the internal control environment, results of previous audit and materiality
- Be prepared having regard to achieving an appropriate balance between regularity and efficiency audits
- Provide a schedule of audits to be undertaken with the resources available during the period covered by the plan; and
- Allow flexibility to accommodate special tasks and projects if requested by the Director, FIND India or the Finance, Audit & Risk Management Committee.
- Be in accordance with any submitted proposal for performance/ implementation.

Performing Internal Audit Reviews:

All internal audit projects undertaken must be in accordance with documented audit protocols. These set out the steps which the Internal Auditor agrees to take to ensure that the audit process is mutually beneficial to both Internal Audit and the functions being audited. These audit protocols are amended from time to time in line with internal auditing best practice, changes to auditing standards and guidance from donors and Finance, Audit & Risk Management Committee requirements:

- Qualified Chartered Accountant
- 8 to 10 years post qualification experience in External Audit/ Statutory Audit
- Experience of handling teams and independently closing the Audits and finalisation Balance Sheet
- Candidates living in and around Delhi/NCR would be preferred.
- Excellent written and verbal communication skills in English
- Knowledge of accounting software would be an advantage
- Knowledge of IFRS/US GAAP/International Accounting Standards would be the added advantage
- Self-starters with initiative, people with a thirst to learn, responsible with ownership and team players.

Nature of Appointment:

The selected candidate/Agency shall be initially offered consultancy contract for one year

Deadline to send your application: 20 October 2021

Please mail a motivation letter including financial quote, a detailed resume and three references to HR-IN@finddx.org

Due to high applicant volume, you may not receive a response from FIND India.

Only shortlisted candidates will be contacted. (But don't wait until the deadline) we will start screening right away and if we find the right person, we will stop searching.