

Terms and Reference of Internal Auditor- HSEP

- 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 implementing unit/s and suggestions of improvement, if any
- Ensure utilization of funds for the allocated activity in accordance with the relevant financial procedures and regulations with due attention to economy and efficiency
- Ensure Accounting Principles are followed by all entities that are authorized to incur expenditure under Health System Enhancement Project
- Ascertain the reliability of integrity, controls, security and effectiveness of the operation of computerized system, identify constraints, if any, and in adhering to the internal control procedures
- Assessment of the adequacy of financial and administrative delegation and segregation of duties and controls and assessing expenditures incurred/ advances provided are duly authorized
- Review and report on Implementation of recommendations of the Financial Management Assessment and Procurement Capacity Assessment prepared by ADB
- An assessment of efficiency and timeliness of funds flow and reporting mechanism at the level of PMU and PIUs in provinces implementing project activities
- Ensure Expenditure Statements submitted by PMU and PIUs have been correctly accounted for and disbursements made to them are as prescribed under ADB/GOSL rules, regulations, procedures and guidelines.
- Ensure expenditure incurred are in reference to the budget allocation approved by MOHNIM/ADB and in accordance with the prescribed operational guidelines and agreement or any other clarifications issued from time to time. Procurement procedures have been followed per ADB procurement guidelines including the establishment of grievance redresses mechanism relevant for unsuccessful bidders
- Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA 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 imp rest account.
- Prepare quarterly internal audit reports for Management review.
- Any other duties and responsibilities assigned by the Project Director/Deputy Project Director