

TERMS OF REFERENCE

Junior Professional Officers (JPO)

Please indicate if this ToR supersedes a previously submitted ToR: No

I. General Information:

Title: Associate Auditor, P2

Sector of Assignment: Internal Audit Division within the Department of Internal Oversight Services

Country: Jordan

Location (city): Amman

Agency: UNRWA

II. Supervision:

Name of Supervisor: Julien Eloit

Title of Supervisor: Chief Internal Audit Division

Content and methodology of supervision:

(Describe in detail type and manner of supervision, e.g., timing and number of meetings with supervisor; feedback sessions on performance against established work plan)

The JPO will receive direct guidance from the Chief Internal Audit Division (IAD), as well as the Senior Auditor (SA). When working on planning or executing audit assignments, the JPO will have daily meetings with the SA who will provide overall guidance, mentoring, coaching and provide feedback to the JPO. The Senior Auditor will work with the JPO on a day-to-day basis to ensure that the JPO understands his/her duties and responsibilities and performs his/her work with due diligence. The Chief IAD and the SA will hold Performance Appraisal sessions with the JPO at scheduled intervals. Constructive feedback will be provided on how the JPO can improve his/her skills and performance.

III. Duties, Responsibilities and Output Expectations:

Please include percentages for each duty:

(Please include percentages for each duty. Describe briefly the main tasks specific to this assignment and output expectations during the first and second year of assignment)

The JPO will participate in audits and other activities of the Internal Audit Division of DIOS, across the UNRWA fields of operation, working with a wide range of departments/stakeholders.

Specifically, the JPO will undertake audit assignments in multi-disciplinary audit teams in accordance with DIOS methodology to assess the adequacy and effectiveness of the Agency's Governance, Risk management and system of internal controls, and identify possible improvements in efficiency and economy of activities, and use of resources.

The JPO will:

1. Plan the audit based on an assignment level risk assessment and determine the overall scope of the audit and related procedures in the audit programme. Under supervision, the JPO will organize, implement, and report on the audit. (30%);
2. Based on an assessment of the Governance, risk management and controls systems,

- formulate appropriate observations and recommendations, and ensuring stakeholder concurrence and completeness and accuracy of supporting documentation (40%);
- 3. Perform data analytics using appropriate tools and conduct special studies and field missions as part of a team. (10%)
- 4. Liaise with agency-wide stakeholders on audit recommendations implementation; analyse responses and present a status report (10%);
- 5. Support the development and update of internal audit policies and procedures. Promote knowledge sharing within the division (5%) and;
- 6. Perform other assignment(s) as required including DIOS wide initiatives (5%).

IV. Qualifications and Experience:

Education (only Master's degree or equivalent):

(Indicate Master's degree or equivalent in specified development-related discipline, and desired emphasis, if applicable)

An advanced (master's) university degree from an accredited educational institution in Audit, Business Administration, Accounting, Data Science, Law, or any related field is required.

Professional qualifications (desirable): Certification from a professional body of auditors or accountants, such as the Institute of Internal Auditors, Information Systems Audit and Control Association, or the Institute of Chartered or Certified Public Accountants, or an equivalent qualification.

Work Experience (at least 1 to 2 years relevant work experience):

(Indicate the desired work experience in key areas, if appropriate)

A minimum of two years of relevant experience and a good knowledge of business processes and/or policy assessment, including risk and control assessments in the areas of audit, finance, project management, investigations, and data analytics, is required. Experience with external audit firms (preferably the Big 4), including consulting, would be highly preferred.

The Internal audit division is looking for candidates who can think out of the box to review and analyse risks and policies, and suggest practical recommendations to mitigate risks and improve the process by suggesting controls recommendations and/or policy amendments.

Key Competencies of the assignment:

(Indicate technical knowledge, professional/language skills)

Professionalism: Exercise due professional care when researching, assessing and analysing procedures and policies.

Technical Knowledge: Broad understanding of business processes and ability to identify risks, evaluate the maturity of the control environment and suggest practical recommendations to mitigate risks.

Planning and Organising: Prioritizes activities and assignments; adjusts priorities as required; Monitors and adjusts plans and actions as necessary.

Communication: Speaks and writes clearly and effectively. Ability to draft issues in a concise manner with a proper flow of thought is also important. Ensure that the issue clearly describes the risks, symptoms/findings, and the impact of the associated finding. Ability to draft legal document as well as formulate policies in a clear and concise manner.

Teamwork: Resourcefulness, good interpersonal skills and the ability to work in a multi-cultural, multi-ethnic environment with sensitivity and respect for diversity. Ability to develop and maintain effective working relationships with clients and colleagues.

V. Learning Expectations:

Upon completion of the assignment, the JPO will have / be able to...*(Indicate training / learning activities, based on which learning programme will be structured. Indicate what the incumbent will learn during the assignment, defined in measurable results and broken down by year. Specify what subjects will be taught in the course of the orientation briefing upon JPO's arrival at the duty station.)*

Upon arrival, the JPO will undergo induction training where he/she will meet with various stakeholders at HQ Amman and obtain a broad understanding of UNRWA and its operations and initiatives.

Chief IAD along with the Senior Auditor will coach and mentor the JPO on a day-to-day basis. The JPO will receive practical on the job training and will be able to exchange ideas, information and establish partnership with UNRWA staff at HQs Amman & Gaza and staff in the five fields of UNRWA operations (Syria, Lebanon, Jordan, West Bank and Gaza). As the JPO completes more relevant audit assignments, (s)he will have better understanding of the main programmes and areas of operations of UNRWA such as; Education, Health, Relief Services, Microfinance, and the challenges in each of these.

Furthermore the JPO will gain valuable insight in the challenges and practical application of policy development and the importance in maintaining strong oversight framework.

The JPO will learn structured approaches to performing risk assessments and think of mitigation measures in relation to operational processes in health, education, social and relief services as well as support functions of the Agency. Furthermore, the JPO will learn the practical application of UN oversight policies.

Through this, the JPO will be able to apply the knowledge gained in the possible pursuit of career opportunities within the UN system. The JPO will enhance personal and professional capabilities and increase ability to perform specific assignments related to duties and responsibilities.

VI. Background Information:

(Briefly give background/outline of the programme/projects the JPO will be working on, e.g., history, recent developments, and briefly describe planned developments concerning the programme/projects. Provide some basic information about the office: number of international and national staff in the whole office and in the unit where the JPO will be working, etc.)

DIOS - The Department of Internal Oversight Services exists to support UNRWA Headquarters and Field Offices in the effective discharge of their responsibilities and accomplishment of the Agency goals.

IAD - The division supports the achievement of the mission of UNRWA and the fulfilment of its accountabilities through independent and objective assurance and advisory services that assess the effectiveness of UNRWA's risk management, internal controls and governance processes. Currently, the IAD structure include 10 members, four international professional auditors and six area auditors. Since 2024, the division welcomes a JPO funded by Japan.

The JPO will work across the Agency's five fields of operations, and lead/participate as a team member in audits, advisory assignments and risk assessments of various processes/programme/functional areas of the organization, gaining invaluable knowledge into the programmatic side as well as the processes surrounding the delivery of services.

The JPO will assess/evaluate the maturity of controls in the control environment, while executing/implementing the planned audit program, by assessing the likelihood and impact of risks involved in various processes and functional areas across the five fields of operation. The JPO will prepare reports with practical and feasible recommendations on mitigating any risks found with a view to enhancing the control environment in the Agency.

The JPO will also take initiative in identifying appropriate tools, best practices, and perform tasks aimed at ensuring that the control environment within the Agency for the selected processes is well regulated and does not provide for opportunities for potential fraud, misappropriation of Agency assets, corruption, and abuse of authority, theft and other such incidents.

VII. Information About Living Conditions at the Duty Station:

(Indicate briefly the main characteristics of the place of assignment)

Amman is a family duty station and has a variety of accommodation, restaurants and leisure activities. Primary and secondary education is available for the children of international staff members, including several schools of good reputation, such as International Community School, American Community School and Kings Academy. There is an active expat community.

Jordan has a population of almost ten million. It is bordered by Syria to the north, Iraq to the north-east, Saudi Arabia to the east and south, as well as the West Bank and Israel to the west. The nation has a Mediterranean climate with hot, dry summers and cool, damp winters. August is the hottest month and January the coolest. The average temperature in Amman ranges are from 4 to 12 degrees Celsius in January, to 18 to 32 degrees Celsius in August.

The principal ethnic majority are the Jordanians of Bedouin Arab origin. Palestinian Arabs comprise over 40 per cent of the population, while Arabs as a whole constitute 98 per cent of the population. Other ethnic minorities include the Circassians, Armenians, and Kurds. The people of Jordan are welcoming and warm to visitors.

The official religion of Jordan is Islam. 93 per cent of the population is Sunni Muslim, while Christians account for 5 per cent.

The official language is Arabic while the people speak a dialect which is common to Syria, Lebanon and areas of Iraq. English is also widely understood.

Jordan has quite an advanced healthcare system, although services are highly concentrated in Amman. Many medical professionals available in Amman are licensed and/or trained abroad and return to Jordan to set up their own medical practice. Doctors are proficient in English.

Jordan offers a wide variety of international primary and secondary education options including the US, British and French systems, as well as bilingual Arabic-English domestic programmes.

A wide range of housing options exist in Amman. Luxurious private villas as well as large to small apartments are available, either furnished or unfurnished. Generally, apartments are found through agents, personal reference or strolling through desired neighbourhoods looking for "for rent" signs.

Several international airlines offer daily services between North America, Europe, Middle Eastern countries and the Far East. Amman's Queen Alia International Airport is 40 minutes from downtown Amman.

Modern grocery shopping centres, full service malls and movie theatres are readily accessible. There are numerous fitness centres and several clubs that offer gyms, swimming, playgrounds and other amenities.

Dead Sea and Aqaba hotels offer sophisticated resort holidays within easy driving distance of Amman. The historic sites of Petra, Jerash, Madaba and the desert castles are readily accessible and offer a unique insight into the rich history of the region. For the more adventurous traveller, hiking, cycling or rock climbing are available in the breathtaking Wadi Rum Desert, the wadis around the Dead Sea, the Eastern Desert or the northern wildlife reserves.

Approved by:

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Agency / Unit: UNRWA, Department of Internal Oversight Services

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Submitted by:

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Date of Submission:
21/10/2024