## Internal Auditors & Fraud Investigation Auditors _ Individual Consultant Roster _ Terms of Reference

### Project:

Applications should address the requirements of the Terms of Reference and include all the information/documents requested at Section 7.

<table>
<thead>
<tr>
<th>1. Background</th>
<th>Overview of IPPF</th>
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<td>IPPF is a global service provider and a leader advocate of sexual and reproductive health and rights (SRHR) for all. IPPF provides SRHR services in 172 countries and runs approximately 65,000 service points worldwide. It seeks influence governments and other key decision-making bodies make policy and legislative changes that support or defend SRHR. IPPF also conducts a range of education, awareness and empowerment programmes that supports its key mandate of SRHR for all.</td>
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The work of IPPF is overseen by its Board of Trustees and is structured through the IPPF Secretariat comprising a London office and six Regional Offices working out of five locations:
- Africa (Nairobi)
- Arab World (Tunis)
- East and Southeast Asia and Oceania (Kuala Lumpur)
- European Network (Brussels)
- South Asia (Bangkok hub and Delhi sub-office)
- Americas and the Caribbean (Colombia and Trinidad)

Each Regional Office oversees, promotes, and distributes core funds to Member Associations (MAs) in the region.

### Overview of the engagement

IPPF is inviting individual consultants, with demonstratable experience in conducting internal audits and/or investigations into allegations of fraud, to apply to be included in IPPF’s prequalified roster of internal auditors and fraud investigators.

Successful consultants will be included on the IPPF roster for an initial period of 12 months, with the option to extend depending on performance and availability. Consultants on the roster will not be guaranteed work or payment but will be given the first opportunity to bid for specific pieces of work.

### Key stakeholders
- IPPF Member Associations
- IPPF Secretariat

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<th>2. Purpose</th>
<th>The overall objective of the successful internal auditors and fraud examiners will be to:</th>
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I. Evaluate risk management, internal controls in all relevant key operational areas, including governance mechanism of the IPPF MAs.

II. Conduct fraud investigations into reported incidences of financial wrongdoing.

III. Provide on-the-job capacity building to auditees in the areas of risk management, fraud prevention, operational controls, and financial management.

### 3. Scope

**A) Consultants conducting internal audits will complete field work for the internal audit including:**

- assessments of adequacy of the MA’s governance, including financial monitoring, sustainability, and statutory compliance.
- assessment of the adequacy of the MA’s financial control procedures.
- assessment of the completeness of the MA’s supporting documentation for financial transactions.
- ensuring that the accounting system is sufficient to allow the MA to report accurate figures and that there is a reasonable audit trail between source records, the accounting system and the reports produced.
- assessment of the MA’s procurement and supply management systems and ensure that an open and competitive selection process is in place for quality and timely procurement.
- assessment of the MA’s cash management and handling policies and control systems and ensure that reconciliations are performed systematically.
- ensuring that the MA has adequate procedures for onward granting.
- examining the adequacy of the human resources, information technology and security systems at the MA.

To complete this work, the consultant will
- carry out compliance tests
- seek documentary evidence of controls in operation
- sample test transactions
- interview appropriate staff

The consultant will produce an internal audit report including updating the draft report for any review points from IPPF. The consultant will also liaise with the MA to get management responses to any recommendations raised.

**B) Consultants conducting fraud investigation reviews will:**

- perform facts based reviews at the request of IPPF in response to allegations received by IPPF and/or other concerns of potential financial wrongdoing. Such concerns and allegations will be assessed against and specific scope of work and investigation plan developed and agreed with IPPF.

**In Scope Countries**

Work may be undertaken in any of the IPPF regions.

### 4. Timeline

Commencement date.
This is a roster of consultants. Actual execution of individual assignments is expected to commence in late September 2022 on a call time basis for a duration of one year. This may be extended depending on the satisfactory performance of the assignments in the preceding years and availability of funding.

**Anticipated services.**
Each assignment for each MA/Implementing partner is expected to take a maximum duration of 25 days.

### 5. Milestones and deliverables

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<th>MILESTONES</th>
<th>DELIVERABLES</th>
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<td>On the completion of each assignment an audit report will be produced outlining the findings and recommendations as follows:</td>
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<td>a) Specific findings, implications, and recommendations for improvement in each area tested.</td>
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<td>b) For fraud investigations, reports should outline the allegations and evidence of wrongdoing against the allegations, the perpetrators involved, quantify financial losses, and identify control weaknesses that enabled the fraud, and recommendations for improving said controls</td>
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### 6. Experience and Qualifications

The successful applicant should

- Be able to communicate clearly and effectively both orally and in writing in English. Preference will be given to consultants who additionally are able to work in French, Spanish, Portuguese, or Arabic.
- Have a recognised professional qualification (ACCA, ACA, IIA, CIPFA)
- Have extensive knowledge and experience of at least ten (10) years of working in the areas of internal and fraud investigations
- Have experience of audit procedures, including planning tests and sampling methods involved in conducting audits
- Be able to gather, analyse and evaluate facts and to prepare and present concise oral and written reports
- Be able to work unsupervised

Experience working with not-for-profit organizations/ International Non-Governmental Organizations (NGO) is highly desirable.

### 7. How to apply

Interested parties must submit a soft copy of their application by email to isoar@ippf.org. The deadline for submissions is 9 September 2022 by 23.59hrs GMT.

Those interested should provide the information below demonstrating their capabilities and indicating availability and preferred region to work from.
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<tr>
<td>i.</td>
<td>Evidence of working with not-for-profit organizations/ International Non-Governmental Organizations (NGO), to include names and contacts of key persons to authenticate claim.</td>
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<td>ii.</td>
<td>Summary statement indicating core competence of the individual; (max three pages)</td>
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<td>iii.</td>
<td>List, with brief description, of similar assignments successfully completed in the last three (3) consecutive years; (max three pages)</td>
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<tr>
<td>iv.</td>
<td>Names and contact details of at least three (3) clients in respect of similar projects delivered in the last 3 years for reference checking purposes.</td>
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<td>v.</td>
<td>Provide a CV indicating key qualifications and expertise; (Max 3 pages long); and</td>
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<td>vi.</td>
<td>Price quote i.e., indicating daily rates and other anticipated costs if any.</td>
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