

I. Position Information

Job code title: **Internal Auditor (Consultant contract, work-order basis)**
 Supervisor: **Board of Trustees**

II. Organizational Context

KEMITRAAN operates in a complex, multi-donor environment, implementing programs through project teams, partners, and stakeholders across Indonesia. Strong governance, risk management, internal controls, and compliance are essential to ensure accountability and effective use of resources.

The Internal Audit function provides ****independent and objective assurance**** on the effectiveness of governance, risk management, internal controls, and compliance with organizational policies, donor requirements, and applicable regulations. The function supports management and governance bodies in identifying risks, strengthening controls, addressing audit findings, and promoting continuous organizational improvement.

III. Functions / Key Results Expected

Summary of Key Functions:

- ❑ Lead risk-based internal audits across projects, functions, and partners.
- ❑ Assess governance, risks, controls, compliance, and resource efficiency.
- ❑ Provide quarterly audit reports on findings, fraud, risks, and follow-up actions.
- ❑ Conduct the Internal Audit team, investigations, and continuous audit improvement..

Accountabilities & Functional Responsibilities

- ❑ Lead the development and implementation of KEMITRAAN's risk-based Annual Internal Audit Plan, prioritizing areas of highest organizational, financial, operational, compliance, and strategic risk.
- ❑ Lead and oversee project, thematic, functional, partner, special, and high-risk audits, including defining scope and methodology and ensuring quality across planning, fieldwork, evidence, analysis, reporting, and follow-up.
- ❑ Assess the effectiveness of governance, risk management, internal controls, and accountability frameworks, including systemic and emerging risks, and evaluate whether organizational resources are used efficiently, effectively, and adequately safeguarded.
- ❑ Review compliance with applicable laws, regulations, donor requirements and agreements, organizational policies, SOPs, contracts, and procedures, identifying control weaknesses, compliance gaps, inefficiencies, and appropriate corrective and preventive actions.

- ❑ Prepare and present high-quality audit reports and quarterly Internal Audit reports to KEMITRAAN Board of Trustees, senior management and relevant governance bodies, covering key audit findings, fraud or suspected fraud cases, control and compliance issues, emerging risks, status of recommendations and management actions, and unresolved high-risk matters requiring management attention.
- ❑ Manage and supervise audit staff and assigned teams, including work allocation, coaching, professional development, performance management, and quality control.
- ❑ Provide technical expertise for investigations, due diligence, fraud-risk assessments, and other assurance or advisory assignments, and strengthen audit effectiveness through data analytics, automation, technology, and continuous improvement of audit methodologies.
- ❑ Monitor relevant organizational, donor, regulatory, fiduciary, and sector developments, conduct field visits as required, and ensure Internal Audit remains aligned with professional standards and good practices while maintaining its independence and objectivity.

IV. Key Deliverables

1. **Annual Risk-Based Internal Audit Plan**
Develop and submit an Annual Risk-Based Internal Audit Plan outlining key risk areas, audit priorities, scope, schedule, and planned assignments for review and approval by the Board of Trustees/Audit Committee.
2. **Internal Audit and Special Investigation Reports**
Produce high-quality, evidence-based reports for all project, functional, thematic, partner, special audits, and investigations, clearly presenting findings, risk ratings, root causes, recommendations, and required corrective actions.
3. **Quarterly and Annual Internal Audit Reports**
Produce quarterly and annual consolidated Internal Audit reports covering progress against the Audit Plan, significant findings, fraud or suspected fraud matters, control and compliance issues, emerging risks, outstanding recommendations, corrective actions, and unresolved high-risk matters. Reports shall be submitted directly to the Board of Trustees/Audit Committee, with copies shared with relevant senior management for information, response, and implementation of agreed corrective actions.
4. **Board/Audit Committee Reporting and Documentation**
Conduct and document regular meetings with the Board of Trustees, including presentations, key issues discussed, decisions, recommendations, and follow-up actions, ensuring adequate documentation for governance and organizational accreditation/re-accreditation requirements.
5. **Audit Recommendation and Corrective Action Monitoring**
Maintain an up-to-date audit recommendation and corrective action tracker, conduct follow-up reviews, verify implementation and supporting evidence, and escalate overdue or unresolved high-risk matters to the Board of Trustees/Audit Committee.
6. **Internal Audit Documentation, Methodology, and Quality Improvement**
Maintain complete and confidential audit working papers and supporting evidence, and continuously strengthen Internal Audit methodologies, risk assessment tools, templates, data analytics, and audit practices in line with applicable professional standards and good practices.

IV. Impact of Results

The key results contribute to strengthening KEMITRAAN's governance, risk management, internal controls, compliance, and overall organizational effectiveness. Timely, accurate, and evidence-based audit assessments and recommendations support management in addressing risks and control weaknesses,

improving accountability, safeguarding organizational and donor resources, and enhancing stakeholder and donor confidence in KEMITRAAN's operations.

V. Competencies

Corporate Competencies:

- ❑ Demonstrates integrity by modeling professional values and ethical standards
- ❑ Promotes the vision, mission, and strategic goals of the Partnership
- ❑ Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability

Functional Competencies:

Knowledge Management and Learning

- ❑ Strong knowledge of risk-based auditing, governance, risk management, internal controls, and compliance.
- ❑ Ability to assess financial, operational, programmatic, and donor-compliance risks and recommend practical improvements.
- ❑ Strong analytical and investigative skills, including fraud-risk assessment and root-cause analysis.
- ❑ Ability to plan and conduct audits and deliver clear, evidence-based findings and recommendations.

Development and Operational Effectiveness

- ❑ Ability to contribute to risk-based planning, audit execution, and reporting.
- ❑ Ability to assess financial, operational, compliance, and internal control effectiveness.
- ❑ Ability to recommend practical control and process improvements and support organizational change.

Management and Leadership

- ❑ Builds constructive relationships with stakeholders while maintaining independence and objectivity.
- ❑ Demonstrates sound judgment and professionalism in managing complex and sensitive matters.
- ❑ Demonstrates strong written and verbal communication skills, including communicating audit findings effectively.
- ❑ Demonstrates adaptability, leadership, and a results-oriented approach.

VI. Work Arrangement

The Internal Auditor works on a consultancy contract, based on work order, up to xx days/6 months, and home-base with travel to the field as needed.

VII. Recruitment Qualifications

Education:

- Bachelor's degree in an area of accounting, auditing or Business administration
- Relevant professional certification such as CIA (Certified Internal Auditor), CPA/CA, CISA, CFE, or equivalent

Experience:	• Minimum 8–10 years recent professional experience in Internal Audit, Accounting, Risk management or Fraud Investigation. • Demonstrable experience at a senior level, NGO sector is preferable. • Demonstrated ability to communicate complex and sensitive topics to Senior Management. • Willing to travel
Language Requirements:	Fluency in written and spoken English and Bahasa Indonesia

VII. Signatures- Job Description Certification		
Incumbent <i>(if applicable)</i>		
Name	Signature	Date
Supervisor		
Name	Signature	Date
Chief Division/Section		
Name	Signature	Date: