



Terms of Reference

POSITION DESCRIPTION

Position Title	: Assistant Internal Auditor
Position Level	: 8(M)
Employment Type	: Regular
Major Group:	: CEO Office
Sub-Group	: Internal Audit Unit
Pay Scale	: 20,230-505-30,330

General Responsibilities:

Reporting: CEO office/ Head Internal Auditor

Duties and Responsibilities:

1. Implement the annual audit plans and undertake any special tasks as may be assigned by the management, which may include special reviews.
2. Communicate the audit findings to the Management for compliance.
3. Allocate resources, setting frequencies, selecting subjects, determining scope of work and applying techniques required to accomplish internal audit objectives.
4. The issuance of periodic reports to the Management on the activities, including the summary report on each audit for the BARC review and approval. Each audit report, with results and recommendations will be made available to the management.
5. The consideration of the scope of work of the external audit activities and of regulators for the purpose of providing optimal audit coverage to the company at reasonable cost.
6. Formulate an annual audit plan according to risk-based audit matrix (methodology approved by Board Audit Committee), scheduling and assigning work and estimating resource needs.
7. Formulate a comprehensive long-term Audit programme and develop and keep audit checklists up-to-date.
8. Make recommendations on the systems and procedures being reviewed, reports on the findings and recommendations, and monitors management's response and implementation.
9. Follows up on the past audit conducted by External Auditor
10. Carries out any other works assigned by the management and superiors.
11. Assisted and coordinate with the external Auditor
12. Conduct the exit meeting with the division for the discussion and review of audit findings.



Attend to responsibilities related with GRAHSP-ADB Project on the following;

1. Assist to review and finalize subproject involuntary resettlement category.
2. Assist in preparation of resettlement plan and Due Diligence Report.
3. Be the part of Consultation activities with affected persons and other stakeholders.
4. Assist to prepare the QPR and SSMR.

KNOWLEDGE AND SKILLS REQUIREMENTS

Education : Bachelor's Degree in B. Com (Accounting/Finance)

Knowledge of language(s) and other specialized requirements:

Requires proficiency in accounting principles, risk management, and financial reporting. Knowledge of relevant laws, regulations, and industry standards to ensure compliance. Good Computer Knowledge, Communication skills in both Dzongkha and English. Must have strong interpersonal skills.