

**Annex V Terms of Reference for Consultants and other persons hired by IFAD under a non-**

**staff contract**

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| **INDIVIDUAL RESPONSIBILITIES, EXPECTED OUTPUTS AND REQUIRED COMPLETION DATES** | |
| **Full Name:** |  |
| **Contract Category:** | Intern |
| **Contract Type:** |  |
| **Contract Sub Type:** | Monthly |
| **Specialization:** | Internal audit |
| **Expected Start Date of Assignment:** |  |
| **Expected End Date of Assignment:** |  |
| **Total number of months of service:** |  |
| **Total number of days of service:** |  |
| **Division/Department:** | AUO |
| **Reports to:** | Head of Internal Audit |
| **GENERAL DESCRIPTION OF TASK(S) AND OBJECTIVE(S) TO BE ACHIEVED** | |
| **Organizational Context:**  The International Fund for Agricultural Development (IFAD) is an international financial institution and a specialized United Nations agency dedicated to eradicating rural poverty and hunger. It does so by investing in rural people. IFAD finances programmes and projects that increase agricultural productivity and raise rural incomes, and advocates at the local, national and international level for policies that contribute to rural transformation.  The Office of Audit and Oversight (AUO) is led by the Director based in IFAD Headquarters in Rome, Italy. The Director is responsible for the overall management of AUO and reports to the IFAD President and functionally also to the Audit Committee.  AUO enhances and protects organizational value by providing independent and objective assurance and advisory services designed to add value and improve the operations of IFAD. It helps IFAD accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. AUO also reviews and investigates possible or alleged irregular practices, including staff misconduct, fraud and corruption in IFAD activities, and actively promotes ethics, accountability, quality and continuous improvement in IFAD operations  AUO is composed of a Front Office and two units: an Internal Audit Unit and an Investigation Unit. In alignment with the decentralised structure of the Fund, the division’s mandate covers all of IFAD’s activities globally, including IFAD Headquarters and Regional Offices.  The Audit Intern reports to the Head of Internal Audit and is expected to liaise with AUO Audit Officers on a regular basis.  **Learning objectives & competency development:**  In line with the new vision/mission and strategy announced by AUO at the June 2025 Audit Committee meeting, the incumbent supports their implementation through the transformation of audit engagements to more effectively address emerging risks aligned with the strategic priorities of IFAD 13 and adopting quality assurance tools.  The Audit Intern will be exposed to the following learning elements:   * Internal audit has access to all facets of IFAD activities, which will provide the Audit Intern with clear and practical insights into the planning, implementation, management and administration of development activities. * The emphasis on efficiency, controls and effectiveness will assist the Audit Intern in developing strong and practical management and governance skills based on real situations pertaining to operations in more than 100 countries. * The exposure to the professional discipline and international standards of the audit process will assist the Audit Intern in improving his / her own personal work and management competencies. * The organisational role of the Audit Intern will ensure that he / she gains comprehensive understanding of the working of an International Financial Institution.   The learning will be achieved through structured courses, on-the job coaching, assignments of increasingly responsible tasks and gradual exposure to all facets of IFAD’s work. | |
| **Expected Activities:** | |
| **1. Core Functional Tasks (70%)**   * Please describe the regular activities the intern will be expected to perform (please limit the administrative duties)   The Audit Intern provides internal audit support for the division’s approved annual workplan, including contributing to the quality assurance and improvement processes to enhance the effectiveness and efficiency of AUO operations. The profile should be a young ambitious and dynamic individual, with a strong interest in development work and a good appreciation of the importance of good governance, with a strong, independent mental attitude and highest integrity and ability to inspire and nurture an organizational culture of ethos and fairness.  The work relationships of the incumbent at this level are primarily within the audit team and with audit clients. The audits of the effectiveness of IFAD’s supervision of country programmes involve exposure to IFAD project teams and engagement with project staff, implementing partners and beneficiaries. Similarly, the audits of IFAD country offices involve interactions with country office and host agency staff.  **2. Cross-functional Tasks (30%)**   * Please outline a six-month cross-functional project the intern is expected to undertake during the six-month period   AUO routinely performs cross-functional audits, for example of country programme supervision and country office audits. One assignment currently ongoing pertains to the mapping of Institutional assurance against the top five risks, supported by Ernst and Young. Other assignments in the 2026 workplan proposal include data governance, artificial intelligence, business continuity and the procedural framework | |
| **Skills and qualifications** | |
| 1. **Required skills**    1. Please describe the specific skill sets required for the successful performance of the role.   Good communication skills and ability to work under minimum supervision in a multi-cultural environment; knowledge of standard office software applications. Ability to perform accurate and reliable work, seeking and accepting guidance and providing performance feedback to supervisors. The applicant should be financially literate with logical reasoning and clear report writing skills   1. **Desirable academic background**    1. Please describe the academic disciplines or fields of study that would be considered an asset for the role.   Majoring in an audit-related field, such as audit, accounting, business, finance or data science discipline.  The University degree must be being undertaken at an accredited institution listed on https://www.whed.net/home.php .  Excellent command of written and oral English  Knowledge of Arabic, French or Spanish would be an advantage  The incumbent will serve with accountability for integrity, transparency, and equity in the management of IFAD resources. During the assignment the incumbent will conduct herself/himself in a professional manner. The confidentiality obligation over AUO sensitive information extends to after the completion of the assignment. | |
| **Internship Assessment** | |
| **Expected outcomes and supervision plan** | |
| 1. 1. Please describe how the above activities will contribute to the Intern’s learning and professional development. 2. The professional discipline and structured approach based on prioritisation of risk is an excellent working approach to become familiar with, as are the evidence-based conclusions and report-writing. 3. 2. Please describe how the supervisor will evaluate the Intern’s performance in relation to the activities outlined above. 4. The Audit Intern will be given key performance indicators and learning challenges which will be monitored through regular feedback sessions. 5. 3. Please also outline the supervision plan, including the frequency and mode of interaction between the supervisor and the intern (e.g., regular check-ins, feedback sessions, progress reviews). 6. The intern will be an integral part of the audit team and receive constant feedback bolstered by monthly progress meetings with the supervisor. | |