



# Mekong River Commission

For Sustainable Development

## TERMS OF REFERENCE

### 1. CONSULTANCY SUMMARY

<b>Title:</b>	<b>Internal Audit Assistant</b> <i>(Riparian full-time Individual Consultant)</i>
<b>Consultancy Type:</b>	Service Contract <b>(SC)</b>
<b>Consultancy Level:</b>	D
<b>Division:</b>	Office of the CEO (OCEO)
<b>Duration:</b>	<b>12 months</b> <i>(the contract may be renewed on a yearly basis, subject to the MRC's actual needs, relevant policies and regulations, budget availability, and the Job holder's performance)</i>
<b>Duty Station:</b>	MRC Secretariat office in Vientiane, Lao PDR
<b>Reporting to:</b>	<ol style="list-style-type: none"> <li>For all technical, administrative, and operational matters, the Internal Audit Assistant shall report directly to the Internal Auditor (Internal Audit Consultant); and</li> <li>All communications with the MRC Audit Committee (AC) or MRCS Chief Executive Officer (CEO) shall be handled through or as directed by the Internal Auditor (Internal Audit Consultant).</li> </ol>
<b>Expected Deliverables:</b>	<ol style="list-style-type: none"> <li>The Internal Audit Assistant will provide technical and administrative support to the Internal Audit function under the supervision and guidance of the Internal Auditor (Internal Audit Consultant). All deliverables will be implemented in coordination with, and as assigned by, the Internal Auditor (Internal Audit Consultant).</li> </ol>

### 2. INTRODUCTION AND BACKGROUND

#### The Mekong River Commission

The Mekong River Commission (MRC) was established by the 1995 Agreement on Co-operation for the Sustainable Development of the Mekong River Basin, between the governments of Cambodia, Lao PDR, Thailand and Viet Nam. The role of the MRC is to coordinate and promote cooperation in all fields of sustainable development, utilization, management and conservation of the water and related resources of the Mekong River Basin.

#### The Mekong River Commission Secretariat

The MRC Secretariat is the operational arm of the MRC. It provides technical and administrative services to the Joint Committee and the Council to achieve the MRC's mission.

### **VISION for the Mekong River Basin**

An economically prosperous, socially just and environmentally sound Mekong River Basin.

### **VISION for the Mekong River Commission**

A world class, financially secure, International River Basin Organisation serving the Mekong countries to achieve the basin Vision.

### **MISSION of the Mekong River Commission**

To promote and coordinate sustainable management and development of water and related resources for the countries' mutual benefit and the people's well-being.

The MRC is seeking to recruit one a Riparian **Internal Audit Assistant** position, which can be applied from **Cambodia, Lao PDR, Thailand or Viet Nam**, for its expected deliverables (referred to Article 1), **under 12-month Service Contract**, with the possibility of extension, subject to the MRC Secretariat's actual needs and requirements, relevant policies and regulations, budget availability, and the Job holder's performance.

## **3. OBJECTIVES OF THE CONSULTANCY**

The MRC's Internal Audit Assistant shall work as part of the Internal Audit Unit under the supervision of the Internal Auditor (Internal Audit Consultant). The work of Internal Audit Assistant will be performed with due professional care, in accordance with appropriate professional and international auditing practice, especially of the following Institute of Internal Audit (IIA) standards, ensuring the compliance with the MRC Operational Manuals (*Finance Manual, Human Resources Manual, Procurement Manual and Admin Manual*) and the MRC Fraud Prevention and Anti-Corruption (FPAC) mechanism, as well as the value for money and risks management in all activities across the MRC.

## **4. EXPECTED RESULTS**

The MRC's **Internal Audit Assistant** role is to support the MRC's **Internal Auditor (Internal Audit Consultant)**. The results expected from an Internal Audit Assistant are as follows:

- 4.1. Audit Planning and Coordination:** Assist the Internal Auditor (Internal Audit Consultant) in the development of audit plans, gather relevant information, and coordinate logistical aspects of audit engagements.
- 4.2. Fieldwork and Testing:** Conduct audit fieldwork, perform testing of controls, and gather evidence to support audit findings as guided by the Internal Auditor (Internal Audit Consultant).
- 4.3. Documentation:** Maintain detailed and accurate documentation of audit procedures, ensuring that all work is well-documented.

- 4.4. Analysis and Risk Identification:** Contribute to the analysis of data and information to identify risks and weaknesses in controls.
- 4.5. Communication:** Communicate effectively with management and staff to gather information, explain audit objectives, and discuss findings.
- 4.6. Reporting:** Assist the Internal Auditor (Internal Audit Consultant) in the preparation of quarterly progress reports.
- 4.7. Follow-Up and Monitoring:** Assist the Internal Auditor (Internal Audit Consultant) in monitoring and tracking the implementation of audit recommendations.

## 5. DELIVERABLES AND CONCRETE TIMELINES

Deliverable and Expected Quality	Number of Days	Deadline and/or Timeframe
<b>5.1.</b> Support the Internal Auditor (Internal Audit Consultant) in preparing internal audit reports based on the approved annual audit plan.	<i>Quarterly</i>	From January to December 2026
<b>5.2.</b> Assist in the preparation of quarterly progress reports and facilitate documentation and communication as guided by the Internal Auditor (Internal Audit Consultant).	<i>Quarterly</i>	
<b>5.3.</b> Help in tracking and monitoring the implementation of management action plans related to audit recommendations.	<i>Quarterly</i>	
<b>5.4.</b> Assist in preparing and maintaining documentation and evidence for follow-up audits.	Annual	
<b>5.5.</b> Collaborate with the Internal Auditor (Internal Audit Consultant) in the formulation of the annual internal audit plan.	Annual	
<b>5.6.</b> Provide support in reviewing and updating the Internal Audit Manual and Charter, as instructed by the Internal Auditor (Internal Audit Consultant). ( <i>ongoing</i> )	Upon request and as necessary	
<b>5.7.</b> Assist the Internal Auditor (Internal Audit Consultant) in compiling bi-annual progress summaries for the Budget Committee and Development Partners.	2 times/ year	
<b>5.8.</b> Support preparation of ad-hoc management reports related to independent evaluations and investigations, as directed by the Internal Auditor (Internal Audit Consultant).	Ad-hoc basis	

<b>5.9.</b> Assist the Internal Auditor (Internal Audit Consultant) in logistics and material preparation for internal audit trainings and awareness sessions.	Annual	
<b>5.10.</b> Provide day-to-day administrative support to the Internal Audit Unit, as guided by the Internal Auditor (Internal Audit Consultant).	Upon request and as necessary	
<b>Total Number of Days</b>	<b>12 months</b>	

## 6. REQUIRED TASKS AND RESPONSIBILITIES

The **MRC's Internal Audit Assistant** shall work as part of the Internal Audit Unit under the supervision of the Internal Auditor (Internal Audit Consultant). The Assistant is responsible for supporting the Internal Auditor (Internal Audit Consultant) in delivering audit activities in accordance with IIA standards, the MRC Operational Manuals as well as the MRCS Fraud Prevention and Anti-Corruption (FPAC) Mechanism. Her/His performance assessment shall be conducted on a biannual and/or yearly basis to timely monitor and track her/his work progress and deliverables.

### 6.1. MRCS FPAC Mechanism<sup>1</sup>:

- Oversees the adequacy of the fraud and corruption prevention and detection activities set out in the FPAC Mechanism as well as the effectiveness of their implementation, including risk management and internal control processes,
- Promotes appropriate ethics and values within the MRCS as well as compliance to the MRC Operational Manuals,
- Carries out assigned investigations of suspicions of fraud, corruption, or other types of misconduct, if requested,
- Communicates fraud risks and control information to the MRC Employees through training sessions on the Code of Conduct (COC) and the FPAC Mechanism.

### 6.2. IIA standards<sup>2</sup>:

**IIA - 2110 – Governance:** The internal audit activity must assess and make appropriate recommendations to improve the organization's governance processes - International Standards for the Professional Practice of Internal Auditing (Standards):

- Making strategic and operational decisions.
- Overseeing risk management and control.
- Promoting appropriate ethics and values within the organization.

<sup>1</sup> **Responsibilities of Internal Audit** are mentioned the **MRCS FPAC Mechanism**.

<sup>2</sup> **Definition of Internal Audit:** The Institute of Internal Auditors (IIA) defines internal audit as the “*independent, objective assurance, and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*”

- Ensuring effective organizational performance management and accountability.
- Communicating risk and control information to appropriate areas of the organization.
- Coordinating the activities of, and communicating information among, the board, external and internal auditors, other assurance providers, and management.

**1120 – Individual Objectivity:** Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.

**1220.A1** – Internal auditors must exercise due professional care by considering the:

- Extent of work needed to achieve the engagement’s objectives.
- Relative complexity, materiality, or significance of matters to which assurance procedures are applied.
- Adequacy and effectiveness of governance, risk management, and control processes.
- Probability of significant errors, fraud, or noncompliance.
- Cost of assurance in relation to potential benefits.

**1310 – Requirements of the Quality Assurance and Improvement Program:** The quality assurance and improvement program must include both internal and external assessments.

**2110.A1** – The internal audit activity must evaluate the design, implementation, and effectiveness of the organization’s ethics-related objectives, programs, and activities.

**2110.A2** – The internal audit activity must assess whether the information technology governance of the organization supports the organization’s strategies and objectives.

**2120.A1** – The internal audit activity must evaluate risk exposures relating to the organization’s governance, operations, and information systems regarding the:

- Achievement of the organization’s strategic objectives.
- Reliability and integrity of financial and operational information.
- Effectiveness and efficiency of operations and programs.
- Safeguarding of assets.
- Compliance with laws, regulations, policies, procedures, and contracts.

## **7. PAYMENT MODALITY**

**7.1.** Payment shall be made on a monthly basis, based on the deliverables completed by installment set, deliverables expected, and performed workdays, subject to review by the Internal Auditor (Internal Audit Consultant) and final approval by the MRCS’s CEO.

**7.2.** Payment is made if the official invoice (or payment request) and timesheet in using the MRCS’s template forms, and required deliverables are adequately provided.

**7.3.** Final payment will be made upon satisfactory completion of the assignment(s), subject to review by the Internal Auditor (Internal Audit Consultant), and upon receipt of the evaluation form for consultancy services completed by the MRCS's CEO.

*Note: Consultancy rate is defined by the MRCS consultancy rate policy and the level of consultancy. MRC is a tax-exempted agency for the work done for the MRC. Consultant, if mission is required, will be covered with a return ticket to and from the assigned duty stations with a daily related subsistence allowance of 75% of the UN for the mission days.*

## **8. INTELLECTUAL PROPERTY RIGHTS**

**Intellectual property rights (IPR):** Information, data, database, knowledge resources in the forms of briefings, reports, proceedings, articles, essays, etc. issued by and for the MRCS will be the MRCS property.

Any utility, announcement and disclosure that are without MRCS highest levels of authority's permission is considered illegal and will be charged by relevant local and international legal procedures.

## **9. DECLARATION OF NO-CONFLICT OF INTEREST, NON-FRAUDULENCE AND PROTECTION OF PERSONAL DATA**

The Job holder shall adhere to the MRC's relevant rules and regulations on personal data protection, no conflict of interest, no disclosure of information, business exclusion, and fraud prevention and anti-corruption principles, and shall be under strict disciplinary measures should any violation occur.

### **9.1. Non-Disclosure of Information:**

During the term of the appointment, the Internal Audit Assistant may gain access to MRC protected or classified information, including such things as financial statements, strategic plans, and Member Countries (MCs) documents. The internal audit assistant shall hold all such protected or classified information in strict confidence. Unless otherwise agreed by the MRC Secretariat and MRC JC, the internal audit assistant shall not disclose, copy, transmit or provide protected or classified information to a third party. In addition, the internal audit assistant shall not discuss or disclose the reports, operations, decisions, or recommendations of the internal audit activity/department to third parties.

### **9.2. Post-service confidentiality disclosure:**

The internal audit assistant shall not make representations to MRC or solicit business from MRC's Development Partners and Member Countries for a period of three (3) year post-services.

## **10. WORKING ARRANGEMENT**

**Communication/Reporting Line:** For all technical, administrative, and operational matters, the Internal Audit Assistant shall report directly to the Internal Auditor (Internal Audit Consultant)

## **11. QUALIFICATIONS AND REQUIREMENTS**

- Minimum bachelor's degree in accounting, Finance, Law, and other relevant fields.
- Global Professional qualification e.g., Certified Internal Auditor (CIA), Certified Public Accountant (CPA) or equivalent is highly preferred.
- Mid-level role with at least 4 years auditing experience, in an international/public sector audit organization.
- Excellent stakeholder engagement skills and the ability to influence at all levels.
- High-level interpersonal, negotiation and communication skills, including experience in cross-cultural environment and international settings.
- Competency in computer skills with adequate knowledge of Microsoft Office and Outlook where relevant to the position.
- Proven ability for accuracy under pressure and adherence to deadlines.
- Excellent command of English, written and spoken.

## **12. SIGNATURE BLOCK**

MRCS:

Full Name: **Miss Busadee Santipitaks**

Title: **MRCS Chief Executive Officer**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Incumbent's Full Name: \_\_\_\_\_

Title: \_\_\_\_\_

Incumbent's Signature: \_\_\_\_\_

Date: \_\_\_\_\_