



Background

Theatre for a Change (TfaC) is a participatory theatre and social behaviour change communication organization implementing programmes in areas including health, gender, sexual and reproductive health and rights, governance, climate change, inclusion, and community development. To ensure accountability, transparency, and effective financial and operational management, the organization seeks to engage an Internal Auditor.

The internal audit function is intended to provide independent assurance on the adequacy and effectiveness of internal controls, risk management systems, financial management practices, procurement processes, and compliance with organizational policies and donor requirements

Objective of the Assignment

The objective of this assignment is to independently assess the adequacy, effectiveness and efficiency of TfaC's internal control systems, financial management systems, governance structures, and operational processes including compliance mechanisms and risk management processes to ensure compliance with applicable policies and donor requirements.

Scope of Work

The Internal Auditor will:

- Review of financial management systems and internal controls
- Assess compliance with organizational policies, donor agreements, and applicable laws
- Audit programme expenditures, including payments related to performances, logistics, and community activities
- Review procurement processes (e.g., hiring of theatre groups, materials, venues)
- Evaluate payroll and allowances for staff, facilitators, and performers
- Assess asset management and inventory controls (e.g., costumes, equipment)
- Review risk management practices
- Conduct spot checks during field activities and performances
- Investigate any suspected fraud, misuse of funds, or irregularities

Key Responsibilities

The Internal Auditor shall:

- Develop a risk-based internal audit plan for the TfaC programme
- Conduct periodic financial and operational audits
- Provide recommendations to strengthen internal controls and efficiency
- Prepare clear and actionable audit reports
- Follow up on implementation of audit recommendations
- Advise management on risk mitigation and compliance improvements

Deliverables

The Internal Auditor is expected to deliver:

- Inception Report and Annual Audit Plan
- Quarterly Internal Audit Reports
- Annual Internal Audit Report
- Special Audit/Investigation Reports (if required)
- Follow-up Reports on implementation of recommendations

Reporting Arrangements

The Internal Auditor will report to **Executive Director** and work closely with the Finance Manager while maintaining independence.

Duration of Assignment

The assignment will be for 12 months, renewable based on performance and organization needs.

Qualifications and Experience

The Internal Auditor should have:

- A degree in Accounting, Finance, or related field
- Professional certification (e.g., CPA, ACCA, CIA)
- At least 3 years of audit experience
- Experience auditing donor-funded or NGO programming

- Understanding of community-based or development programmes (experience with TfaC or similar is an added advantage)

Ethical Requirements

The Internal Auditor must:

- Maintain confidentiality of all programme information
- Demonstrate independence and objectivity
- Avoid conflicts of interest
- Uphold high standards of professional integrity

Payment Terms

Payment will be based on agreed deliverables and milestones, as specified in the contract.

Detailed Internal Audit Checklist

The Internal Auditor shall use, but not be limited to, the following checklist when conducting audits:

A. Financial Management and Accounting

- Are financial records complete, accurate, and up to date?
- Are proper books of accounts maintained (cashbook, ledger, journals)?
- Are transactions supported by valid documentation (receipts, invoices, vouchers)?
- Are bank reconciliations performed regularly and reviewed?
- Are expenditures within approved budgets?
- Are there controls over cash handling and payments?
- Are financial reports prepared timely and accurately?

B. Budgeting and Donor Compliance

- Is there an approved budget for the TfaC programme?
- Are expenditures aligned with budget lines and donor agreements?
- Are donor conditions and reporting requirements being met?
- Are funds used solely for intended purposes?
- Are variances explained and approved?

C. Procurement and Logistics

- Are procurement procedures followed (quotations, approvals, documentation)?
- Is there transparency in selection of theatre groups, facilitators, and vendors?
- Are contracts or agreements in place for service providers?
- Are goods and services received as per specifications?
- Are procurement records properly maintained?

D. Payroll and Allowances

- Are staff, facilitators, and performers properly contracted?
- Are payments (salaries, allowances, per diem) accurate and authorized?
- Are attendance records or activity reports used to support payments?
- Are statutory deductions (if applicable) properly handled?
- Is there segregation of duties in payroll processing?

E. Programme Implementation (TfaC Activities)

- Are theatre activities planned as scheduled?
- Are participant attendance records maintained?
- Are performances aligned with approved scripts and objectives?
- Are community engagement and dialogue sessions properly documented?
- Are monitoring and evaluation tools used effectively?

F. Asset Management

- Is there an updated asset register (e.g., costumes, props, equipment)?
- Are assets properly tagged and safeguarded?
- Are periodic physical verifications conducted?
- Are asset disposals properly authorized and documented?

G. Internal Controls and Governance

- Are roles and responsibilities clearly defined?
- Is there adequate segregation of duties?

- Are approvals required and documented for key transactions?
- Are policies and procedures in place and followed?
- Are risks identified and mitigation measures implemented?

H. Field Activities and Spot Checks

- Are field activities (performances, training courses) taking place as reported?
- Are funds disbursed for field activities used appropriately?
- Are beneficiaries and stakeholders engaged as intended?
- Are there any irregularities observed during site visits?

I. Fraud Risk and Compliance

- Are there any signs of fraud, misuse, or misappropriation of funds?
- Is there a whistleblowing or reporting mechanism in place?
- Are previous audit issues resolved?
- Are conflict-of-interest policies adhering to?

J. Reporting and Follow-up

- Are audit findings documented clearly?
- Are recommendations practical and actionable?
- Is there a system for tracking implementation of audit recommendations?
- Are follow-up audits conducted?

Audit Approach

The Internal Auditor shall apply a risk-based approach, combining:

- Document review
- Interviews with staff and stakeholders
- Physical verification of assets
- Observation of TfaC activities
- Sampling of financial transactions

14. Key Performance Indicators (KPIs) for Internal Auditor

The performance of the Internal Auditor will be assessed based on the following indicators:

A. Audit Planning and Coverage

- Percentage of planned audits completed against the approved annual audit plan (Target: $\geq 90\%$)
- Timely submission of the Annual Audit Plan (Target: within agreed timeframe)
- Adequacy of risk-based audit coverage across financial and programme areas

B. Timeliness of Deliverables

- Timely submission of audit reports (Target: within 10–15 working days after fieldwork)
- Timely submission of quarterly and annual audit reports (Target: 100% compliance)
- Responsiveness to requests for special audits

C. Quality of Audit Reports

- Clarity, accuracy, and completeness of audit findings
- Practicality and relevance of recommendations
- Level of management satisfaction with audit reports (via feedback)
- Compliance with professional audit standards

D. Findings and Risk Identification

- Number and significance of risks/issues identified
- Ability to detect control weaknesses and non-compliance
- Identification of potential fraud or misuse of funds
- Coverage of both financial and programme (TfaC activity) risks

E. Implementation of Recommendations

- Percentage of audit recommendations implemented by management (Target: $\geq 75\text{--}85\%$)
- Effectiveness of follow-up mechanisms
- Reduction in repeat audit findings over time

F. Compliance and Accountability

- Level of compliance with financial policies and donor requirements

- Reduction in audit queries from external auditors or donors
- Improvement in internal control systems over time

G. Field Verification and Programme Oversight

- Number of field visits/spot checks conducted (Target: as per audit plan)
- Accuracy in verifying TfaC activities (performances, attendance, community engagement)
- Identification of discrepancies between reported and actual field activities

H. Professionalism and Independence

- Adherence to ethical standards (confidentiality, objectivity, independence)
- Absence of conflict of interest
- Quality of communication with management and stakeholders

I. Value Addition

- Contribution to improved efficiency and cost-effectiveness of the programme
- Provision of advisory support to strengthen systems
- Innovation in audit approaches (e.g., improved tools, risk assessments)

J. Capacity Building and Knowledge Sharing (Optional)

- Support provided to staff on internal controls and compliance
- Number of training courses or briefings conducted
- Improvement in staff awareness of financial and operational procedures

Performance Rating (Optional Framework)

TfaC will rate performance as follows:

- **Excellent (90–100%)** – Exceeds expectations
- **Good (75–89%)** – Meets expectations
- **Satisfactory (60–74%)** – Needs minor improvement
- **Unsatisfactory (<60%)** – Requires significant improvement