**Loan 4212/Grant 0847- KGZ: Strengthening Regional Health Security Project**

**PIU Internal Auditor (National position)**

**A. General information**

The “Strengthening Regional Health Security Project” follows the Asian Development Bank (ADB) COVID-19 emergency assistance and vaccine projects in the Kyrgyz Republic and ongoing regional support. It will be part of a continuum of support to health sector building on good relations and policy dialogue built over the years. The project contributes to regional health security (hereinafter - RHS) by increasing the resilience of the health sector to outbreaks of new and re-emerging infectious diseases in the country. The project removes critical bottlenecks in RHS and the country’s International Health Regulations (IHR), namely the diagnostic capacity and regional connectivity of laboratories and hospitals in busy border areas.

The project is aligned with the following impact: public health and RHS in the Kyrgyz Republic improved. The project will have the following outcome: coverage of effective laboratory and border hospital services in Chui and Osh oblasts enhanced. The project has 3 outputs: (i) Output 1: Capacity, quality, and networking of reference laboratories in Bishkek and Osh cities strengthened, (ii) Output 2: Laboratory services based on continuous quality improvement in Chui and Osh oblasts (including Bishkek and Osh cities) developed, and (iii) Output 3: Patient care and biosafety capacity in hospitals in border areas and high travel zones in Chui and Osh oblasts improved.

The Ministry of Health of the Kyrgyz Republic (MOH) will be the executing agency (EA) of the project and will be responsible for overall strategic planning, leadership and project management, and for enforcing loan and grant conditions. The Project Implementation Unit (PIU), established within the MOH, supports the planning, implementation, monitoring and supervision, and coordination of all project activities. The Ministry of Health intends to use part of the funds to engage an Internal Auditor under PIU.

The internal auditor is expected to be involved in the project for one month.

**B. Objectives and tasks**

The objective of the task is to assist the Ministry of Health in improving the internal control system within the framework of the project implementation.

**Job Description of an Internal Auditor**

The Internal Auditor (IA) is responsible for the internal audit activities of ADB-financed projects in the Ministry of Health of the Kyrgyz Republic (hereinafter referred to as “MOH”). The overall objectives of the internal audit are: (i) to verify the adequacy of the financial management arrangements for the project and (ii) to provide the MOH management with timely information on the financial management aspects of the project to ensure corrective/follow-up actions. The main objective of the IA is to assist the MOH to effectively manage and fulfill the roles and responsibilities assigned to the institution. Based on the results of the internal audit, recommendations are provided to improve the efficiency and effectiveness of its work and further control over its implementation.

**Scope of work and authority**

The Internal Auditor will be responsible for internal checks and controls to ensure the reliability and effectiveness of project management systems/procedures aimed at transparency and compliance with relevant guidelines/rules. The IA will perform the internal audit function in relation to the MOH KR and its subordinate organizations involved in the implementation of ADB projects. The scope of activities of the Internal Auditor will include loan and grant projects financed by the Asian Development Bank.

Internal audit will be performed throughout the financial year on a semi-annual basis in accordance with applicable national and international auditing standards and will include such checks and controls as the auditor deems necessary in the circumstances.

Internal audit will have unrestricted access to processes, systems, records, activities, reports and other areas considered relevant for the purposes of conducting internal audit activities and achieving internal audit objectives.

Place of duty: Bishkek, Kyrgyz Republic.

**Reporting**

In performing its functional duties, the IA reports directly to the Minister of Health of the Kyrgyz Republic. The services of the internal auditor will be financed from the funds of the project "Strengthening Regional Health Security Project ".

The contract will be concluded for a period of 1 months.

**Level of professional education:**

- higher education in the field of accounting, finance and auditing,

- professional qualifications (CAP/CIPA, etc.) or certification in internal audit are welcome and will be valued higher.

**Experience:**

- at least 10 years of experience in the field of accounting and financial services, preferably as an internal auditor,

- at least 3 years of experience in state and (or) municipal service, or at least 3 years of experience in auditing activities in state bodies.

**Professional competence:**

In addition to the professional standards to be followed in the performance of his/her duties, the internal auditor must ensure compliance with and be guided by the following local laws and regulations:

- Law of the Kyrgyz Republic No. 29 “On Internal Audit”;

- Internal audit standards in the Kyrgyz Republic, approved by Government Resolution No. 296;

- Ethical standards of internal auditors of state bodies and institutions of the Kyrgyz Republic, approved by the Decree of the Government of the Kyrgyz Republic No. 271;

- Budget Code of the Kyrgyz Republic;

- Law of the Kyrgyz Republic "On accounting";

- Law of the Kyrgyz Republic "On Internal Audit";

- Law of the Kyrgyz Republic "On the Basic Principles of Budget Law"

- Resolution of the Government of the Kyrgyz Republic dated29September 2017 No. 626 “On funds of budgetary institutions accumulated in special and deposit accounts in the single treasury account system”;

- Regulations on the preparation of financial statements by public administration organizations, approved by order of the Ministry of Finance of the Kyrgyz Republic dated November 21, 2023 8-P.

**The primary responsibilities of an internal auditor include, but are not limited to:**

1. To ensure the reliability and effectiveness of accounting and financial management systems and to assess the degree of compliance with them.
2. To review the effectiveness, adequacy and application of accounting, financial and operational controls and thereby ensure the accuracy of the accounting books.
3. Verify that the internal control system is effective in its design and operation to ensure the prevention and early detection of theft, fraud, embezzlement and misuse.
4. To identify areas of significant inefficiency in existing systems and propose necessary measures to eliminate them.
5. Confirm that all decisions are financially feasible and that they comply with government and legal requirements, as well as ADB requirements, where applicable.
6. Confirm that agreed procedures and arrangements for the procurement of works, goods and services have been followed.
7. Verify that all expenses incurred have the necessary supporting documents and were incurred in accordance with the rules of the Kyrgyz Republic and the relevant financing agreement with the Asian Development Bank (ADB);
8. Maintain adequate records of assets created and acquired during the project, including the cost, identification and location of assets.
9. Physical verification of assets is carried out with due diligence.
10. Examine the reliability and integrity of financial and operational information and the means used to determine, measure, classify and present such information.
11. Analyze and evaluate the cost-effectiveness and efficiency of resource use.
12. Review the operations or program to ensure that results are consistent with established goals and objectives and that the operations or programs are being carried out as planned.
13. Ensure that the internal control system, including financial and operational controls, the accounting system and the reporting structure, is adequate and effective.
14. Suggest ways and means to reduce risks associated with existing procedures/systems.
15. Ensure the integrity and reliability of financial and other information provided to management, including that used in decision making.
16. Identify weaknesses in financial controls and processes and provide recommendations for improvement.
17. Comment on the effectiveness of the mechanism in place within the executing agency and project management offices to ensure compliance with the observations of previous audit reports. He/she should report on the corrective actions taken in response to the observations of previous audit reports and list the significant observations made by external auditors that have not yet been implemented.
18. Develop an annual internal audit plan for auditing ADB-financed projects.
19. Develop and document appropriate policies, procedural guidelines and tools to govern the internal audit function and implement internal audit activities.
20. Develop an Internal Audit Charter.