

## ToR of Asst. Internal Auditor, Internal Audit Unit

<b>Office</b>	Internal Audit Unit
<b>Function</b>	<p>Provide assurance in relation to internal controls and overall governance arrangements to the company's management and Board through high quality, independent and objective auditing service.</p> <p>Improve the effectiveness of risks management, internal controls and governance processes under the strategic guidance of the Board and BAC.</p>
<b>Reporting</b>	Administrative reporting to the Head, IAS
<b>Qualification</b>	Minimum of Bachelor's degree in relevant fields (Finance/Accounts/Business/Economics/Marketing/Commerce)
<b>Knowledge, Skills &amp; Abilities</b>	Accounting; Auditing; Information and Communications Technology (ICT); Presentation; Business acumen; Leadership; Stakeholder management; Impeccable integrity & ethics; Attention to detail; Interviewing; Data analysis and management; Client centric
<b>Location</b>	HO, Thimphu
<b>Responsibilities</b>	<ul style="list-style-type: none"> <li>• Bring a systematic and disciplined approach to evaluating and improving company's risk management, internal control and governance practices;</li> <li>• Protect and enhance value within the company by proactively and reactively advising on a number of strategic, business and compliance risks;</li> <li>• Extend internal audit services to all administrative, accounting, financial, functional or operational processes of the company;</li> <li>• Undertake special investigations on behalf of the Board and Management;</li> <li>• Maintain records of all audit observations and issue Internal Audit Clearance to employees;</li> <li>• Follow through earlier audit reports &amp; recommendations, and ensure implementation of agreed Management directives;</li> <li>• Assess the performance of NRDCL periodically to identify the capacity deficiencies and prepare auditing reports;</li> <li>• Review and investigate the assets and their value as per the official records maintained by the divisions and central office;</li> <li>• Ensure internal control systems are effective and risks are appropriately identified and mitigated;</li> <li>• Ensure all company personnel's actions are in compliance with applicable laws and regulations, policies, standards and procedures;</li> <li>• Ensure all required guidelines, norms and rules are being adhered to in matters such as procurement, tenders, sales, finances, accounts etc.;</li> <li>• Audit the management and the Company's systems, processes and procedures, and accordingly suggest better alternatives to improve operational efficiency and effectiveness.</li> </ul> <p style="text-align: right;"><i>* Any other tasks assigned by the CEO and Head, IAS/Management</i></p>