

INTERNSHIP TERMS OF REFERENCE

I. IDENTIFICATION OF THE POST

Title:	Intern
Sector of assignment:	OAI RAC-LAC
Organizational unit:	UNDP
Country and Duty Station:	Panama City, Panama
Internship duration:	6 months
Supervisor's name:	Guillermo Munoz
Supervisor's title:	Chief, RAC-LAC

II. CORPORATE BACKGROUND:

UNDP works in about 170 countries and territories, helping to achieve the eradication of poverty, and the reduction of inequalities and exclusion. We help countries to develop policies, leadership skills, partnering abilities, institutional capabilities and build resilience in order to sustain development results.

UNDP is working to strengthen new frameworks for development, disaster risk reduction and climate change. We support countries' efforts to achieve the new Sustainable Development Goals, which will guide global development priorities through 2030. The key 2030 Agenda principle of leaving no one behind and stamping out inequality is at the core of everything we do.

UNDP focuses on helping countries build and share solutions in three main areas:

- Sustainable development
- Democratic governance and peacebuilding
- Climate and disaster resilience

In all our activities, we encourage the protection of human rights and the empowerment of women, minorities and the poorest and most vulnerable.

III. INTERNSHIP OFFICE BACKGROUND:

The Regional Audit Centre of OAI is responsible for performing comprehensive internal audits of the UNDP country offices located in the region under their purview. These are management audits that cover various aspects of a country office's activities and not limited to only financial matters, e.g. development projects, human resources, procurement, internal control systems, etc.

Audits are conducted in accordance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Audit (IIA) and OAI's Standard Operating Procedures. Audits are conducted by audit teams comprising 1-4 persons and are led by a team leader.

The Regional Audit Centre for Latin America and the Caribbean (RAC-LAC) is located in Panama City, Panama and covers UNDP offices in a total of 25 countries in the region. The staffing of the Centre is comprised of one Chief, four internationally recruited professionals and one administrative assistant.

III. DUTIES:

The intern will assist in the following duties and responsibilities:

No	Duties and responsibilities	% of time
	<p>Working closely with OAI auditors, the intern will actively assist in audit assignments, involving all stages in the audit cycle. RAC - LAC is responsible for the audit of UNDP country offices in Latin America and the Caribbean. Audits cover financial, administrative and management procedures, policies and regulations, with the aim to assess them and provide assurance or otherwise to management that controls are efficient and effective in achieving goals and objectives of the organizations being audited, with recommendations if necessary to streamline and improve them. The aim is to provide assurance that programme activities were carried out in accordance with project objectives; funds allocated have been properly managed; assets were adequately safeguarded; and, compliance with applicable regulations, rules and procedures.</p> <p>The intern can participate in any on-site audit training arranged for OAI staff. Further, as part of working with OAI, on-the-job training will be provided at all stages of the tasks assigned. This is the only practical way of obtaining an insight and deeper understanding of the audit function in a large international organization.</p>	
1	<p>Audit Planning/preliminary survey: preliminary assessment of risk</p> <ul style="list-style-type: none"> • Assist in gathering audit evidence to formulate the audit plan, which sets the direction of the audit and provides guidance for the development of an audit programme, which includes the detailed procedures required to implement the audit strategy 	30%
2	<p>Audit Fieldwork: the intern will assist auditors in the detailed testing. Procedures used include:</p> <ul style="list-style-type: none"> • Inspection: the examination of records, documents or assets • Observation: looking at the process being performed by others • Inquiry and confirmation: seeking information from knowledgeable persons within the organization and confirming the response to an inquiry to corroborate information. • Reviewing compliance: review of compliance with specific regulations and policies and providing insight about the impact non-compliance has on the organization. • Analytical review: analysis of financial and other data to identify consistencies and predicted patterns of significant fluctuations and unexpected relations. 	40%
3	<p>Reporting:</p> <ul style="list-style-type: none"> • All audit findings and observations are documented in audit working papers, generally using automated tools (“electronic working papers”). • On the basis of the documented findings, a draft audit report is prepared for discussion with and comments by management. • The final audit report takes into account the comments provided by management and any corrective action taken since the audit field audit. It is addressed to senior management (Administrator/ Associate Administrator of UNDP). • The intern may contribute to documenting audit findings and drafting parts of the report. 	20%
4	Other:	10%

	<ul style="list-style-type: none"> • Participation in country office audits in the region is possible, if the intern bears the travel cost. To make optimal use of the internship, the intern should plan for setting aside an amount for travel cost. • Support other/ad hoc activities as seen relevant and needed. 	
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IV. REQUIREMENTS AND QUALIFICATIONS

Education:

Candidates must meet one of the following educational requirements:

- currently in the final year of a Bachelor's degree; or
- currently enrolled in a Master's degree; or
- have graduated no longer than 1 year ago from a master's degree or equivalent studies.

Field of study: Finance, Accounting, Business Administration, Public Administration, Law or equivalent.

IT skills:

- Knowledge and a proficient user of Microsoft Office productivity tools;
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Language skills:

- Fluency in English and Spanish is essential
- Knowledge of other UN languages is an advantage.

Other competencies and attitude:

- Interest and motivation in working in an international organization;
- Good analytical skills in gathering and consolidating data and research for practical implementation; Able to analyze information quickly and make sound and accurate judgements
- Outgoing and initiative-taking person with a goal-oriented mind-set;
- Communicates effectively (can listen attentively and write clearly) when working in teams and independently;
- Inquisitive by nature and pays close attention to details.
- Good in organizing and structuring various tasks and responsibilities;
- Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability;
- Responds positively to feedback and differing points of view;
- Consistently approaches work with energy and a positive, constructive attitude.

V. INTERNSHIP CONDITIONS

- UNDP internships are not remunerated. All expenses connected with the internship will be borne by the intern or her/his sponsoring entity;
- UNDP accepts no responsibility for costs arising from accidents and/or illness or death incurred during the internship;
- Interns are responsible for obtaining necessary visas and arranging travel to and from the duty station where the internship will be performed;
- Interns are not eligible to apply for, or be appointed to, any post in UNDP during the period of the internship;
- Interns must provide proof of enrolment in health insurance plan;
- Interns are not staff members and may not represent UNDP in any official capacity;
- Interns are expected to work full-time but flexibility is allowed for education programmes;
- Interns need to obtain financing for subsistence and make own arrangements for internship, travel, VISA, accommodation, etc.

Office of Audit and Investigations (OAI) (as of Jan 2018)

Director
OAI
(D-2)

Director's Office (DO) - New York

Executive Associate (G-7)

Operations Support Unit (OSU)

Operations Manager (P-4)
IT Associate-Operations (G-7)
Administrative Associate (G-6)

Quality Assurance & Policy Unit (QAP) - New York

Chief (P-5)
Audit Specialist (P-4)
Audit Specialist (P-4)
Administrative Associate (G-6)
Editorial Associate (G-6)

Deputy Director Audit (D-1)

Deputy Director Investigations (D-1)

Regional Audit Centre for Asia and the Pacific (RAC-AP)
Kuala-Lumpur, Malaysia

Chief (P-5)
Programme Specialist (P-4)
Audit Specialists (P-4)
(P-4, AFG)
(P-3)
(P-3)
Audit/Administrative Associate (G-6)

Regional Audit Centre for Eastern and Southern Africa (RAC-ESA)
Pretoria, SA

Chief (P-5)
Programme Specialist (P-4)
Audit Specialists (P-4, GF)
(NO-D)
(NO-D)
(P-3)
Audit Analyst (NOB-DIM Audits)
Audit/Administrative Associate (G-6)

Headquarters Audit Section (HAS) – New York

Chief (P-5)
Audit Specialists (P-4)
(P-4)
(P-3)
(P-3)
Audit/Administrative Associate (G-6)

Investigations Section (IS) New York

Investigations Advisor (P-5)
Investigations Advisor (P-5, GF)
Investigations manager (P-5)

Investigations Quality Assurance Specialist (P4)
Investigations Specialists (P-4)
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IT Forensic Specialist(P3)
Research Specialist (P3)

Research Analyst (P2)
Research Analyst (P2)-SECU
JPO (P2)

Administrative Associate(G-6)
Investigations Associate (G-6)

Regional Audit Centre for Europe, the Commonwealth of Independent States and the Middle East (RAC-ECME)
Istanbul, Turkey

Chief (P-5)
Audit Specialists (P-4)
(P-4, GF)
(P-4)
(P-3)
(P-3)
Audit/Administrative Associate (G-6)

Regional Audit Centre for North, West and Central Africa (RAC-NWCA)
Dakar, Senegal

Chief (P-5)
Audit Specialists (P-4)
(P-4, GF)
(P-3)
(P-3)
(NO-B, DIM audits)
Audit/Administrative Associate (G-6)

Special Assignments Section (SAS) – New York

Audit Specialists (P-4)
(P-4)
(P-4)
Audit Analyst (P-2)

ICT Audit Section (ICTAS) – New York

Chief (P-5)
ICT Audit Specialists (P-3)

UN Women Audit Unit (UNW) - New York

Chief (P-5)
Audit Specialist (P-4)
Audit Specialist (P-4)
Audit Specialist (P-3)

Regional Audit Centre for Latin America and the Caribbean (RAC-LAC)
Panama, Panama

Chief (P-5)
Programme Specialist (P-4)
Audit Specialists (P-4)
(P-3)
Audit/Administrative Associate (G-6)

Helge
Helge Ostveiten
Director, OAI