

# INTERNAL AUDITOR

## The Opportunity

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HelpAge International invites suitably qualified and experienced audit firms or individual consultants to submit tenders for an External Review and Internal Audit of the Malawi Network of Older Persons' Organisations (MANEPO).

## Background

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HelpAge International is implementing the Realising the Rights of Older People through Inclusive Social Protection Systems, Accountability, and Resilience Strengthening (ROAR) Programme in Malawi in partnership with the Malawi Network of Older Persons' Organisations (MANEPO). The programme supports older women and men through community structures such as Older Persons' Associations (OPAs), livelihood initiatives, and digital literacy activities to strengthen inclusion, resilience, and participation in social protection systems.

Following a monitoring visit, several observations were raised relating to programme governance, financial management practices, safeguarding visibility, documentation, risk management systems, and aspects of programme targeting and monitoring.

In order to ensure accountability, strengthen organisational systems, and maintain confidence among partners and donors, HelpAge International intends to commission an independent external review and financial audit of MANEPO.

The review and audit will provide an objective assessment of MANEPO's governance, organisational management, financial systems, internal controls, safeguarding systems, and compliance with HelpAge and donor partnership standards.

## Purpose of this assignment

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To provide an independent and objective assessment of MANEPO's governance, financial management systems, internal controls, safeguarding arrangements, and compliance with donor and organisational requirements.

The purpose of the external review and audit is to:

- Assess the effectiveness of MANEPO's governance and management structures.
- Review financial management systems and internal controls.
- Compliance with donor agreements and organisational policies.
- Review the safeguarding policies, systems, and visibility at the community level.
- Assess programme documentation, monitoring systems, internal control and risk management practices.
- Identify gaps and areas requiring strengthening.

- Provide practical recommendations to improve organisational systems and accountability.

The findings will support the development of a corrective action plan and institutional strengthening process for MANEPO.

## **Scope of Work**

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The external consultant/firm will undertake the following:

### **Organizational Governance**

- Review MANEPO's governance structure, including Board oversight.
- Examine policies guiding governance, decision-making, and accountability.
- Assess the effectiveness of management and leadership systems.
- Review and report on an up-to-date organigram for MANEPO; frequency of reporting and by whom; and oversight and reporting to/by the Board;
- Review and report on experience and qualifications (if any) of finance and administration staff.

### **Financial Management and Internal Controls**

- Review financial policies, accounting systems, and internal controls.
- Examine financial reporting and documentation practices.
- Review budgeting, fund disbursement, and expenditure tracking systems.
- Conduct physical verification of selected financial records and supporting documents.
- Banking policy and practice
- Reconciliation and frequency of reconciliation between all bank accounts listed above (and any other accounts held by MANEPO). This should include review of physical documentation/bank records, examining and reporting on a sample which reviews the manner in which debits and credits were authorised and the manner in which they were processed (online/bank draft/cash withdrawal etc), and the physical signatories to these transactions;
- Examine and report on the processes for cash flow management;
- Examine the internal controls in place for expenditure (for all bank accounts);
- Review and report on segregation of duties and delegation of authority;
- Review and report on approval of workflows, including the mechanisms used to track use of funds and monitor alignment with project objectives and outcomes.

### **Procurement Processes**

- Examine procurement planning, tendering, and vendor selection procedures for transparency and compliance.
- Review documentation for major procurements and ensure adherence to

competitive bidding standards.

- Evaluate contract management and supplier performance monitoring.
- Perform physical verification of procurement files and related assets where applicable.
- Record of all Fixed Assets that have been purchased from Donor grants.

### **Assets & Vehicle Fleet Management**

- Review fleet utilisation, maintenance records, and fuel consumption tracking.
- Assess compliance with organisational transport policies and donor-funded asset management requirements.
- Evaluate controls for safeguarding vehicles and preventing misuse.
- Perform physical verification of vehicles and related documentation i.e. logbooks.
- Examine and report on the processes for asset allocation;

### **Safeguarding and Accountability**

- Review safeguarding policies and procedures.
- Assess safeguarding awareness among staff and community structures such as OPAs.
- Examine reporting and response mechanisms.

### **Programme Management and Documentation**

- Review programme monitoring and reporting systems.
- Assess documentation of programme activities and results.
- Examine targeting and beneficiary selection processes.

### **Risk Management**

- Review existing risk management systems.
- Assess whether a risk register exists and how it is used.
- Identify key organizational and programme risks.
- Review and report on the risk management framework, including identifying, mitigating, and monitoring financial and operational risk(s).

## **Methodology**

A mixed-methods approach including desk review, interviews, financial verification, and field visits.

The review will use a combination of the following methods:

- Desk review of organizational documents and policies
- Review of financial records and reports
- Key informant interviews with:
  - MANEPO Board members
  - MANEPO management and programme staff

- HelpAge International staff
- Relevant government stakeholders
- Field visits to selected programme locations
- Discussions with Older Persons' Associations (OPAs)
- Verification of financial and programme documentation

## **Key deliverables**

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The consultant/firm will produce the following:

1. Inception Report
  - Detailed methodology
  - Workplan and timeline
2. Draft External Review and Audit Report
  - Findings and analysis
  - Identified gaps and risks
  - Recommendations for improvement
3. Final Report
  - Incorporating feedback from HelpAge and MANEPO
  - Clear prioritised recommendations
  - Suggested corrective action plan

## **Duration**

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The assignment is expected to take up to four (4) weeks from contract signature.

## **Required Qualifications**

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- Proven experience in NGO/INGO audits of donor-funded projects, safeguarding systems, and professional accreditation.
- Proven experience in organisational assessments and Internal audit of charitable organisations and NGOs/INGOs.
- Strong knowledge of governance systems in civil society organisations.
- Experience reviewing donor-funded programmes.
- Expertise in financial management and internal controls.
- Knowledge of safeguarding and accountability systems.
- Experience working in Malawi or the Southern Africa region (preferred)

## **Application Process**

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Interested consultants are invited to submit their application to [jobs@helpage.org](mailto:jobs@helpage.org)

with the email subject: **Consultancy- Internal Audit**. The application should include:

- A technical and financial proposal with detailed cost breakdown
- A company/consultant profile, CVs and evidence of similar assignments

Applications should be submitted by Tuesday, 07 April 2026. Only shortlisted candidates will be contacted.

Note: Whilst unlikely to change significantly, this TOR is subject to change. The final TOR will be finalised and agreed at the contracting stage.

## **Safeguarding**

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HelpAge International is committed to safeguarding the communities with which we work, our partners, staff and any others who we come into contact with. The post holder will also be responsible for:

- Preventing harm and abuse from our people, operations and programmes to anyone that encounters our work.
- Reporting all safeguarding incidents you see, hear, hear about or suspect, using our internal reporting mechanism.
- Complying with all safeguarding framework policies and practices.
- Completing mandatory training courses relating to our safeguarding policy framework and complying with HR vetting procedures.

### **SAFER PROCRUEMENT**

Consultants might be subject to satisfactory references and appropriate screening checks, which may include misconduct disclosure schemes and terrorism finance checks.