

## Internal Auditor

OAS-001

<b>Reports to Line Manager:</b> ITER Director General	<b>Job Code:</b> OAS-001
<b>Direct Employment:</b> Required	<b>Grade:</b> P6

### Purpose

The Internal Auditor shall provide independent, objective assurance and consulting activity to add value and improve the ITER Organization's administration and operations. S/he shall help the ITER Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of organizational risk management, control and governance processes. The Internal Auditor shall assist the ITER Organization's Director-General in the effective discharge of her/his responsibilities by furnishing her/him with objective analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed.

china

eu

india

japan

korea

russia

usa

### Major Duties/Responsibilities

- Prepares at least annually a risk-based audit plan and resource estimate that are consistent with the Organization's goals, and have them approved by the Director-General and the Financial Audit Board;
- Plans, organizes and executes approved assurance and consulting engagements to assess the adequacy of management systems for controlling, risk management, administration, budgetary and financial management and information technology governance, and to then report the results of the engagements;
- Follows-up on the implementation of the audit recommendations and ensures that improvements are made to reduce the residual risks to appropriate levels;
- Assesses the performance of organizational units to ascertain whether defined objectives have been achieved and whether those objectives were achieved efficiently;
- Assists in the formulation of appropriate anti-fraud policy, code of ethics and their implementation;
- Conducts special audit inspections and examinations at the request of the Director-General;
- Develops and establishes professional Internal Audit practices within the ITER Organization which are consistent with The Institute of Internal Auditors International Professional Practices Framework;
- Advises the Director-General and the Financial Audit Board on any matters relating to the Internal Audit, organizational risk management, controls and governance;
- Provides an official report at least annually to the Director-General and the Financial Audit Board concerning the Internal Audit programmes and activities;
- Maintains a strong commitment to the implementation and perpetuation of the ITER Safety Program, values and ethics.

## Qualifications and Experience

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- **Education:**
  - At least a post-graduate degree at Master's level or equivalent in business, management, administrative, financial, or IT-related field;
  - Internationally recognized professional accounting or audit qualification, e.g. CIA, CFE, CA, and CPA;
  - A dual qualification (business administration/technical would be an advantage) is desirable.
- **Technical experience:**
  - At least 15 years' experience in audit and management control;
  - Ability to understand business/technical processes, to identify risks, and to develop and execute audit procedures;
  - Ability to apply international accounting and auditing standards.
- **Social skills:**
  - Ability to communicate effectively with staff at all levels;
  - Ability to work effectively in a multi-cultural environment;
  - Ability to lead a team of experts in audit.
- **Language requirements:**
  - Fluent in English (written and spoken);
  - Knowledge of French would be an advantage.
- **Computer and IT skills:**
  - Very good knowledge of information systems, particularly SAP and Audit Software, e.g. ACL.

## Direct Supervisor and Interfaces

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- Reports regularly to the Director-General and periodically to the Financial Audit Board;
- Interacts on a daily basis with ITER staff members.

## Authority / Approval Levels

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This position has authority levels as defined by the Project Resources Management Regulations, and Internal Audit Charter.

## Measures of Effectiveness

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- Provides efficient and high quality assurance and consulting services to the Director-General, the Financial Audit Board and to the management in general;
- Establishes a positive and constructive relationship with all ITER staff members.