



THE REGIONAL ENVIRONMENTAL CENTRE FOR THE CAUCAUS

Terms of Reference for Internal Auditor

Job Title: Internal Auditor (part time)
Division/Department: RECC Internal Audit Unit
Duty Station: Tbilisi, Georgia
Expected Start Date of Assignment: January 2026
Reports to: Executive director

Background

The Regional Environmental Centre for the Caucasus (“RECC” or “REC Caucasus”) was registered on 24 March 2000 by the Ministry of Justice of Georgia by Degree N 4/5. RECC is a non-commercial, non-for-profit organization established on the basis of the Civil Code of Georgia, which undertakes its activities in accordance with Georgian legislation and accepted international legal norms.

The aim of the REC Caucasus is to assist in the solving of environmental problems in the Caucasus region through the promotion of co-operations at national and regional levels among non-government organization (“NGO”), stakeholders, local communities, and other environmental organizations, in order to develop a free exchange of information, in line with the principles of the Aarhus convention; offer assistance to all environmental NGO’s and other stakeholders; increase public participation in the decision-making process, thereby assisting the states of the Caucasus in the further development of a democratic civil society.

General Description of task(s) and objectives to be achieved

The Internal Audit Terms of Reference (ToR) describes the framework within which the Internal Audit Service is delivered. It is intended to act as a guide for directors and staff throughout the operating activity.

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Specific objective of the assignment

The primary role of Internal Audit is to help the Board and Executive Management to protect the assets, reputation and sustainability of the organization. In particular, the role includes effectiveness of donor-funded projects. Internal Audit’s key objective is to provide reliable, valued and timely assessment to the Board and Executive Management on the effectiveness of the system of internal controls mitigating current and evolving key risks and in so doing assist the organization to enhance the effectiveness of the risk management culture within the organization. Internal Audit’s work also helps the Board and Executive Management assess whether the organization’s processes and actions are in line with its values, ethics, risk appetite, risk culture and other policies.

Duties, Responsibilities and Scope of Work

The Internal Auditor is responsible for providing independent, objective assurance and advisory services designed to add value and improve the organization's operations. The Internal Audit Function of RECC covers all organizational activities, systems, and operations that influence the achievement of RECC's strategic and fiduciary objectives. Internal Audit provides assurance and advisory services that include:

- Financial Audits – Examination of accounting systems, financial reports, cash and bank management, and budgetary controls.
- Operational Audits – Evaluation of the efficiency, effectiveness, and economy of RECC's operations and processes.
- Compliance Audits – Assessment of adherence to Georgian laws, internal policies, donor agreements, and international standards.
- Performance Audits – Measurement of project outcomes, sustainability, and impact relative to RECC's objectives.
- Environmental and Social Safeguard Audits – Verification of compliance with ESMS requirements, mitigation measures, and stakeholder engagement.
- Gender and Social Inclusion Audits – Review of gender equity indicators, participation frameworks, and gender-responsive budgeting.
- IT and Information Security Audits – Assessment of data protection, cybersecurity, and confidentiality of information systems.
- Procurement and Contract Audits – Verification of transparency, fairness, and value-for-money in procurement processes and contracts.
- Risk-Based and Thematic Audits – Prioritization of high-risk or cross-cutting areas such as governance, sustainability, and fiduciary performance.

Reporting

The Internal Auditor will report directly to the Executive Director and function independently from all operational and financial departments. For matters related to audit planning, implementation, and reporting, the Internal Auditor will maintain direct communication with the executive director, ensuring full independence and impartiality. All finalized audit reports, findings, and recommendations will be submitted to the Executive Director and the Board for review and further action.

Qualifications

- **Education:**
 - Bachelor's degree in Accounting, Finance, Business Administration, Economics, or a related field.
- **Professional Certifications (preferred):**
 - Certified Internal Auditor (CIA), Certified Public Accountant (CPA), ACCA, or other relevant audit/financial certification.
- **Experience:**
 - Minimum of 3–5 years of relevant professional experience in internal or external auditing, financial management, compliance, or risk management.
 - Experience working with NGOs, international organizations, donor-funded projects, or public-sector entities is an advantage.
 - Experience in preparing audit reports, conducting risk assessments, and evaluating internal control systems.
- **Technical Skills:**
 - Strong knowledge of audit methodologies, standards, and best practices.
 - Solid understanding of financial accounting principles and regulatory requirements.

- Experience in reviewing procurement, financial transactions, and administrative processes.
- Proficiency in MS Office applications, especially Excel; experience with accounting systems is preferred.
- **Competencies:**
 - High level of integrity, professionalism, and adherence to ethical standards.
 - Strong analytical and critical-thinking skills.
 - Excellent attention to detail and ability to identify inconsistencies or risks.
 - Strong communication and report-writing skills in English and Georgian.
 - Ability to work independently while maintaining objectivity and impartiality.
 - Strong organizational and time-management skills.

Deadline:

The deadline for receiving offers is 28 November, 2025

Interested applicants are requested to submit their CVs to the email addresses provided below:

info@rec-caucasus.org

or

david.mironidze@rec-caucasus.org

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