

Template 3: Job description and job specifications of the roles provided in Illustration 4

## Office of County Government Internal Audit Unit Services

### Sample Job Descriptions - Internal Audit Units

The following are sample job descriptions describing the tasks assigned to auditors in accordance with the outlined reporting lines and approved career guidelines.

<b>Job Title:</b>	Head of Internal Audit
<b>Unit:</b>	Internal Audit Unit
<b>Location:</b>	Headquarters
<b>Report to:</b>	Audit Committee functionally and Chief Officer administratively
<b>Staff Directly Supervised:</b>	All staff in the unit.
<b>Job Summary:</b>	Provide day to day leadership and direction of the Departmental internal audit unit.

### Head of Internal Audit Unit/Director Internal Audit

#### 1. Job Description

Duties and responsibilities at this level will entail:

- a. Lead in the development or updating of the Internal Audit Charter and Internal Audit Procedures Manual.
- b. Lead the development and implementation of the Internal Audit Strategic Plan and the Annual Risk-Based Internal Audit Plan.
- c. Plan, organize, staff, coordinate and control the IAU to ensure: implementation of the Internal Audit Charter and this Manual; and achievement of the Internal Audit Strategic Plan and the Annual Risk-Based Internal Audit Plan.
- d. Determining the most appropriate audit approach that will meet the specific needs of the entity as determined by risk assessment, overall status of the control environment and consultation with senior management.
- e. Developing comprehensive annual work plans, programmes, and audit techniques to be applied.
- f. Liaise with management when developing the annual risk based audit plan and engagement plan to ensure availability of the audit client during the period of the audit. However, IAU retains the right to plan its work including determining nature and scope of review.
- g. Preparing and issuing reports to the relevant officers in a timely manner, and in the format stipulated in this Manual.
- h. Following up to verify closure of audit recommendations by management.
- i. Ensuring the highest level of confidentiality is maintained by the Internal Auditors.

- j. Ensuring the audit methodology considers the possibility of fraud, significant errors or non-compliance. Although the Internal Auditors are expected to have sufficient knowledge to identify the indicators of fraud, they are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud.
- k. Supervising, coaching, appraising, counselling, and providing appropriate on-the-job training to staff in the IAU.
- l. Ensuring IAU operates within its approved plans, budgets, and schedules.
- m. Liaise with the Accounting Officer and the Audit Committee to ensure the IAU is adequately resources to achieve its mandate, roles and responsibilities.
- n. Ensure good relationships with Internal Audit Stakeholders/customers of internal audit services.
- o. Ensuring the independence of the IAU and objectivity of the Internal Auditors and reporting any events that may impair independence and objectivity.
- p. Support management and the Audit Committee in ensuring the OAG achieves its mandate of undertaking external audit of the County Government Entity.
- q. Coordinate the institutional risk management program on behalf of management (consultancy service) where a risk management function does not exist.
- r. Drive operational improvements of the IAU to improve overall efficiencies and enhance internal controls.
- s. Ensuring Internal Auditors comply with the PFMA, PFMR, other relevant laws and regulations, this Manual, internal audit guideline issued by the Public Sector Accounting Standards Board, IPPF and Gazette Notices issued from time to time.

## 2. Job Specifications

For appointment to this grade, an officer must have at least:

- a. Served in the grade of Principal Internal Audit or in a comparable and relevant position in the Public Service or Private Sector for a minimum period of three (3) years.
- b. Master's Degree in any of the following: Business Administration, Finance or their equivalent qualification from a recognized Institution.
- c. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other recognized equivalent qualifications.
- d. Be in possession of CIA and any of the following: CPA (K), ACCA, CMA, CISA, CFE or its equivalent relevant professional qualification.
- e. Certificate in the relevant Computer applications from a recognized institution.
- f. Attended an auditing/risk management course or its equivalent from a recognized Institution.
- g. Certificate in Strategic Leadership Development Programme lasting not less than six (6) weeks from a recognized institution.
- h. Member of IIA, ICPAK, ACCA, ACFE, ISACA or other relevant professional body.
- i. Shown merit and ability as reflected in work performance and results.

### Other attributes

The incumbent must also have the following demonstrated knowledge, skills, and abilities:

- a. Extensive knowledge of and skill in applying internal auditing and accounting principles and practices, and management principles and preferred business practices.

- b. Considerable knowledge of the Standards for the Professional Practice of Internal Auditing and the Code of Ethics developed by The Institute of Internal Auditors.
- c. Knowledge of management information systems terminology, concepts, and practices.
- d. Considerable knowledge of industry program policies, procedures, regulations, and laws.
- e. Skill in conducting quality control reviews of audit work products.
- f. Skill in collecting and analyzing complex data, evaluating information and systems, and drawing logical conclusions.
- g. Extensive skill in planning and project management, and in maintaining composure under pressure while meeting multiple deadlines.
- h. Considerable skill in negotiating issues and resolving problems.
- i. Skill in using a computer with word processing, spreadsheet, and other business software to prepare reports, memos, summaries, and analyses.

## PRINCIPAL INTERNAL AUDITOR

**Job Title:** Principal Internal Auditor (Department)

**Unit:** Internal Audit Unit

**Location:** Headquarters

**Report to:**

**Staff Directly Supervised:**

**Job Summary:**

### Principal Internal Audit

#### 1. Job Description

Duties and responsibilities at this level will entail:

- a. Assisting in the development or updating of the Internal Audit Charter, Internal Audit Manual, Internal Audit Strategic Plan and annual audit plan.
- b. Supervising the preparation of work programmes to ensure that audits are planned and well managed.
- c. Reviewing the internal controls and documenting on their effectiveness and adequacy.
- d. Recommending mitigation measures to address identified weaknesses where necessary.
- e. Assisting in the preparation and submission of audit reports to the Accounting Office and the Audit Committee.
- f. Liaising with the Auditor General's Office and ensure follow up on the process of implementation of Internal and external audit recommendations.
- g. Supervising, training and developing staff under him or her.

#### 2. Job Specifications

For appointment to this grade, an officer must have at least:

- a. Served in the grade of Chief Internal Auditor or in a comparable and relevant position in the Public Service or Private Sector for a minimum period of three (3) years.
- b. Master's Degree in any of the following: Business Administration, Finance or their equivalent qualification from a recognized Institution.
- c. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other recognized equivalent qualifications.
- d. Be in possession of CIA and any of the following: -CPA (K), ACCA, CMA, CISA, CFE or its equivalent relevant professional qualification.
- e. Certificate in the relevant Computer applications from a recognized institution.
- f. Attended an auditing/risk management course or its equivalent from a recognized institution.
- g. Certificate in Strategic Leadership Development Programme lasting not less than six (6) weeks from a recognized institution.
- h. Member of IIA, ICPAK, ACCA, ACFE, ISACA or other relevant professional body.
- i. Shown merit and ability as reflected in work performance and results.

## CHIEF INTERNAL AUDITOR

<b>Job Title:</b>	Chief Internal Auditor
<b>Unit:</b>	Internal Audit Unit
<b>Location:</b>	Headquarter
<b>Report to:</b>	Principal Internal Auditor
<b>Staff Directly Supervised:</b>	Senior Internal Auditor

### Job Summary

#### Chief Internal Auditor

##### 1. Job Description

Duties and responsibilities at this level will entail:

- a. Developing a comprehensive programme of engagement coverage for assigned areas.
- b. Ensuring conformity to acceptable standards, plans, budgets and schedules.
- c. Assisting in the preparation and review of specific audit assignment plans and programmes.
- d. Performing audit tests on the internal controls in accounting, administrative and operational procedures.
- e. Ensuring that the audit findings are properly documented.
- f. Preparing draft audit reports detailing audit findings.
- g. Leading specific audit teams.
- h. Preparing periodic audit reports.

##### 2. Job Specifications

For appointment to this grade, an officer must have at least:

- a. Served in the grade of Senior Internal Auditor or in a comparable and relevant position in the Public Service or Private Sector for a minimum period of three (3) years.
- b. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other recognized equivalent qualifications; and CPA (K) or its acceptable equivalent.
- c. Be in possession of CIA and any of the following: -CPA (K), ACCA, CMA, CISA, CFE or its equivalent relevant professional qualification.
- d. Senior Management Course lasting not less than four (4) weeks from a recognized institution.
- e. Certificate in the relevant computer applications from a recognized institution.
- f. Be a member of IIA, ICPAK, ACCA, ACFE, ISACA or other relevant professional body.
- g. Shown merit and ability as reflected in work performance and results.

## SENIOR INTERNAL AUDITOR

**Job Title:** Senior Internal Auditor

**Unit:** Internal Audit Unit

**Location:** Headquarter

**Report to:** Chief Internal Auditor

**Staff Directly Supervised:** Internal Auditor I

### Job Summary

#### Senior Internal Auditor

##### 1. Job Description

Duties and responsibilities at this level will entail:

- a. Participating in the development of risk based audit plans, programmes and schedules.
- b. Conducting preliminary reviews of the areas to be audited.
- c. Examining and evaluating the entity's internal controls to ascertain their adequacy and make recommendations for improvement.
- d. Following up audits to determine the extent of implementation of audit recommendations.

##### 2. Job Specifications

For promotion to this grade, an officer must have at least:

- a. Served in the grade of Internal Auditor I or in a comparable and relevant position in the Public Service or Private Sector for a minimum period of three (3) years.
- b. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other relevant and equivalent qualifications from a recognized institution. Be in possession of CIA and any of the following: -CPA (K), ACCA, CMA, CISA, CFE or its equivalent relevant professional qualification.
- c. Member of IIA, ICPAK, IIA, ACCA or other relevant professional body.
- d. Certificate in the relevant computer applications from a recognized institution;
- e. Shown merit and ability as reflected in work performance and results.

## INTERNAL AUDITOR I

<b>Job Title:</b>	Internal Auditor I
<b>Unit:</b>	Internal Audit Unit
<b>Location:</b>	Headquarter
<b>Report to:</b>	Senior Internal Auditor
<b>Staff Directly Supervised:</b>	Internal Auditor II

### Job Summary

#### Internal Auditor I

##### 1. Job Description

Duties and responsibilities at this level will entail: -

- a. Preparing draft audit test procedures, drafts notifications and request for information memos.
- b. Carrying out audit tests on internal controls in accounting, administration and operational procedures.
- c. Preparing draft audit reports.
- d. Preparation of draft risk based audit plans, programmes and schedules.
- e. Examining and evaluating the entity's internal controls to ascertain their adequacy and make recommendations for improvement.

##### 2. Job Specifications

For promotion to this grade, an officer must have at least:

- a. Served in the grade of Internal Auditor II or in a comparable and relevant position in the Public Service or Private Sector for a minimum period of three (3) years.
- b. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other relevant and equivalent qualifications from a recognized institution. Be in possession of CIA and any of the following: -CPA (K), ACCA, CMA, CISA, CFE or its equivalent relevant professional qualification.
- c. Member of IIA, IIA, ACCA or other relevant professional body.
- d. Certificate in the relevant computer applications from a recognized institution.
- e. Shown merit and ability as reflected in work performance and results.

## INTERNAL AUDITOR II

**Job Title:** Internal Auditor II

**Unit:** Internal Audit Unit

**Location:** Headquarter

**Report to:** Internal Auditor I

**Staff Directly Supervised:**

### Job Summary

#### Internal Auditor II

##### 1. Job Description

This will be the entry and training grade for this cadre. An officer at this level will work under direct supervision of a senior officer. Duties and responsibilities at this level will entail: -

- a. Preparing draft audit test procedures, draft notifications and request for information memos.
- b. Carrying out audit tests on internal controls in accounting, administration and operational procedures.
- c. Ensuring that the audit working paper files are complete and well referenced.

##### 2. Job Specifications

For appointment to this grade, a candidate must have at least:

- a. Bachelor's Degree in Commerce, Accounting, Economics, ICT, Engineering, Finance or other relevant and equivalent qualifications from a recognized institution.
- b. Certified Internal Auditor Part 2, Certified Public Accountant (CPA) Part II or equivalent professional qualification.
- c. Certificate in the relevant computer applications from a recognized institution.