



# INTERNAL AUDITOR

**JOB PURPOSE:** The Internal Auditor is responsible for implementing internal audit assignments in line with International Professional Practices Framework of Internal Audit (IPPF) and aBi Policies and Procedures. S/he leads the execution of each assignment in providing independent and objective assurance and consulting on the effectiveness of aBi's governance, risk management and internal control processes to ensure effective and efficient operations, accuracy in financial reporting and compliance with applicable laws, regulations, Policies and Procedures. A critical point is to provide assurance to the Board and Senior Management that what is reported to them may be trusted and is verified on the ground and that aBi operations are managed effectively and efficiently. In addition to ensure that there is a good system of internal controls in place to prevent fraud and mitigate other key organisational risks.

**REPORTS TO:** Chief Internal Auditor

**SUPERVISES:** None

## SCOPE OF RESPONSIBILITIES

Area of Responsibility	Action Steps	Success Criteria/Measures
<p><b>Work Plan</b> Contribute to the development of aBi's Internal Audit Annual plan by identifying and assessing risks over key aBi operations</p>	Gain an understanding of the objectives of the key aBi business processes; identify and assess risks that could affect the achievement of the business objectives of aBi incorporating findings in aBi's workplan	<ul style="list-style-type: none"> <li>• Objectives and the strategies of key aBi business processes identified and incorporated in the IA risk assessment during the development/update of IA's workplan</li> <li>• IA workplan is developed, documented and approved for each audit area.</li> <li>• Each audit engagement has approved engagement plan.</li> </ul>
	Contribute to the review of enterprise wide objectives and strategies; document / update aBi's audit universe/ auditable processes to ensure that the resultant IA Annual Workplan comprehensively reviews all activities necessary for success of the business	
	In consultation with the Chief Internal Auditor budget for and allocate resources to be used to implement the audit work plan	
	Map out the auditable areas for each planned audit project, assigning a risk rating based on the degree of risk, commenting on the quality of existing control; discuss the risk rating with the Chief Internal Auditors and the process owner for effective and efficient planning of the audit engagement.	

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	Following assessment of levels of risk and effectiveness of controls, allocate a risk rating for each auditable entity/process; discuss the risk rating with the process owners for validation	
<p><b>Managing Audits and Investigations</b></p> <p>Execute audit assignments in accordance with the audit plan and best practice in and good practice in Internal Audit Professional Practice; give assurance if what is reported is true on the ground:</p>	<p>Gain an understanding of the objectives of the area under review; identify and assess risks that could affect the achievement of the objectives of the area under review</p> <p>Develop a comprehensive risk-based plan for each audit that will be conducted (scope and testing approach); includes allocating resources (manpower and financial) to ensure efficient implementation</p> <p>Conduct audits, following best practice in internal audit professional practice:</p> <ul style="list-style-type: none"> <li>○ Conduct pre-audit meetings, explaining the process, giving appropriate notification concerning required documentation and factoring in the concerns of the process owner</li> <li>○ Gather data and evidence as per the specified audit methodology, gathering additional information as required to investigate anomalies</li> <li>○ Develop an evidence-based audit opinion and recommendations</li> <li>○ Analyse comments/explanations from process owners to determine whether these have an impact on the preliminary results; revise preliminary findings if appropriate</li> <li>○ Engage with management and share key audit findings; obtaining their feedback and agreeing action plans and timelines</li> <li>○ Ensure that audit files are up to date with the relevant information ensuring that they are accessible for review as required.</li> </ul>	<ul style="list-style-type: none"> <li>• Key risks to the achievement of aBi objectives identified, assessed and documented</li> <li>• Investigation reports submitted or cases escalated for investigation.</li> <li>• Audit programs implemented, Internal Audit results documented and communicated to line the Chief Internal Auditor (CIA) for review and approval.</li> <li>• Review notes by the CIA addressed and final/approve audit/investigation reports issued to the relevant stakeholders.</li> </ul>
<p><b>Supporting Continuous Improvement</b></p> <p>Monitor and support the implementation of corrective actions arising from audit activities; create a culture of continuous improvement.</p>	<p>Give attention to the organisation climate being generated around risk and compliance; aim to enhance fair evaluation and commitment to wholehearted continuous improvement</p> <p>Operate and enhance the system for tracking the implementation of audit recommendations; ensure that responsibilities are clearly allocated and follow-up to monitor progress</p> <p>Provide support to corrective-action owners in case they need assistance in closing the gap</p>	<ul style="list-style-type: none"> <li>• Tracking matrix up to date and outstanding audit queries clearly escalated to accountable managers and to the CIA for further management where no corrective actions are taken.</li> <li>• Required metrics and reports produced on time and to standard (as guided by the CIA)</li> </ul>

Area of Responsibility	Action Steps	Success Criteria/Measures
	<p>Generate and share reports with Management and the Board concerning closed issues, pending issues and other metrics that illustrate the health of the control environment</p> <p>Participate in the implementation of the department’s capacity building plan by undertaking approved skills development programs; including delivery of periodic trainings to sensitise staff and leadership concerning their roles and responsibilities for assuring programme quality, risk management and compliance</p> <p>Contribute to the development and implementation of the Internal Audit Quality assurance and improvement program; role model commitment to continuous improvement</p>	<ul style="list-style-type: none"> <li>• Feedback from training participants indicates satisfaction with the quality of facilitation provided.</li> <li>• Achievement of approved training plans within agreed upon timelines.</li> </ul>
<p><b>Advisory</b> Provide Advisory and consulting services that add value and improve aBi’s operations.</p>	<p>As requested by the Chief Internal Auditor, develop accurate and well documented reports or opinion pieces that clearly demonstrated the issues and the actions for resolution</p> <p>Take initiative to analyse the pattern of findings across all audits within aBi and in the wider market; identify strategic or systemic risks that may need addressing and policies or procedures that may need revising</p> <p>As requested, support external audits and due diligence activities carried out by partner organisations; provide requested information on matters relating to the organization’s operations</p> <p>Lead any required internal investigations, ensuring that a careful, evidence-based approach is taken and follows best practice including:</p> <ul style="list-style-type: none"> <li>○ Ensuring full understanding of the nature of the concern</li> <li>○ Maintaining strict confidentiality to avoid eliciting cover-up</li> <li>○ Ensuring that objective information and documentary evidence are collected and secured</li> <li>○ Reporting on results and supporting management to take appropriate action</li> <li>○ Making recommendations for boosting internal controls so as to avoid repeats in future</li> </ul> <p>Support Management and the Board the resolution of problematic projects including attending court proceeding as an expert witness</p>	<ul style="list-style-type: none"> <li>• Scope, objectives and client expectations agreed upon and met</li> <li>• Feedback from the CIA with reports and opinions delivered.</li> <li>• Investigations are carried out in a sensitive and legally compliant manner</li> </ul>

And other duties as requested by **Chief Internal Auditor**

## REQUIREMENTS OF THE ROLE

### Educational Qualifications:

- Bachelor of Commerce (Accounting); or Business Administration (Accounting); Bachelor of Science Accounting or any other related course
- Professional qualification and membership to professional bodies such as ACCA/ICPAU/IIA/CIA/CISA/CFE etc.

### Job related experience and knowledge:

- 5 years auditing experience in donor funded programs/projects/operations.
- Knowledge and experience with International Standards for the Professional Practice of Internal Auditing, under the International Professional Practices Framework (IPPF) of the IIA
- Good knowledge of International Professional Practices Framework (IPPF/Standards) of Internal Audit.
- Knowledge and experience with international accounting and auditing standards including IPSAS
- Good understanding of relevant Ugandan Laws
- Good oral and writing/reporting writing skills
- Strong analytical and problem-solving skills
- Ability to audit in an automated environment and with minimum supervision
- MS Office Experience

## COMPETENCIES

Competency	Level 1 Standard	Level 2 Specialist	Level 3 Team Leader	Level 4 Leadership
Integrity & Commitment			√	
Learning & Capacity Building			√	
Proactivity & Innovation		√		
Getting Work Done		√		
Relationship Building			√	
Thinking and Problem Analysis			√	
Communication and Information Handling			√	
Resource and Business Management		√		

## SIGNATURES

Name of Job Holder:	Signature(s):	Date:

Name of Supervisor:	Signature(s):	Date: