

**Job Title****Internal Auditor****Job Description / Purpose Statement**

Provides strategic direction, manage and execute the Internal Audit Activity, coordinate specific processes to support the implementation and execution of the Audit Plan, monitoring compliance, preparing and presenting audit findings and recommendations, and providing assurance of compliance with statutory requirements, policies and procedures in line with IIA Standards and the organisation's policies and procedures.

<b>Product /Service</b>	<b>Tasks</b>	<b>Indicator of Competence</b>
IAA established	Establish, manage and promote the standing of the Internal Audit Activity (IAA)	An IAA is effectively established and maintained with respect to; structure, resourcing, organisational independence position, and reporting lines in compliance with relevant legislative requirements
Internal Audit policies and procedures developed and maintained	Develop and maintain IA policies and procedures	Internal audit policies and procedures developed and maintained, in compliance with relevant legislation, IIA standards and other Guidance
Strategic (3 year rolling) and operational (annual) risk based internal audit plans developed and maintained	Develop and maintain strategic and operational risk based audit plans	Appropriate strategic and annual audit risk based plans are developed, maintained and approved that identify potential consulting engagements and comply with IIA standards and relevant legislative requirements
Quality Assurance and Improvement Programme (QAIP)	Develop and implement a quality assurance and improvement programme for the IAA	An appropriate Quality Assurance and Improvement Programme is developed, agreed and implemented in line with the IIA standards
An Engagement Plan	Develop the engagement plan	An engagement plan is developed in line with the IIA Standards and the organisation's IA policies and procedures, that; <ul style="list-style-type: none"> <li>- is consistent with the annual audit plan,</li> <li>- specifies the client environment,</li> <li>- defines the scope and objectives of the audit, and</li> <li>- specifies the resource requirements, draft work programme, and</li> </ul>
Engagement Work Programme	Prepare an engagement work programme	A comprehensive engagement work programme is developed that is consistent with; <ul style="list-style-type: none"> <li>- the scope and objectives of the audit,</li> <li>- departmental policies and procedures,</li> <li>- IIA standards and other guidance</li> </ul>
Engagement results communicated	Communicate the results of the IA engagement to the relevant stakeholders	Audit findings are communicated to stakeholders in a professional manner and in line with the IIA Standards and IA policies and procedures of the organization
Audit review	Manage and review the internal audit engagement outcome	The outcome of the audit is effectively reviewed, in respect of; objectives, quality, completeness and feedback, in accordance with IIA Standards and the organisation's IA policies and procedures
Final Audit Report	Finalise the audit report	The final audit report is timeously completed, signed-off and submitted to stakeholders, and includes; <ul style="list-style-type: none"> <li>- the responses from stakeholders, and</li> <li>- appropriate recommendations</li> </ul>
Action Plans are assessed and monitored	Assess stakeholder action plans and monitor implementation progress	The adequacy and effectiveness of the stakeholder action plans are adequately assessed and the implementation of the action plan is effectively monitored and reported in writing
Quarterly IA Report	Prepare and present the quarterly IA report to the Audit Committee	The audit process is comprehensively evaluated in order to produce quarterly IA reports for the oversight committee, that include;

Product /Service	Tasks	Indicator of Competence
		<ul style="list-style-type: none"> <li>- the annual IA plan progress,</li> <li>- amendments to the plan,</li> <li>- significant findings and recommendations, and</li> <li>- other relevant matters for discussion</li> </ul>
Audit Committee Support	Coordinate the activities of the Audit Committee and perform the Secretariat function	<p>The audit process is comprehensively evaluated in order to produce quarterly IA reports for the oversight committee, that include;</p> <ul style="list-style-type: none"> <li>- the annual IA plan progress,</li> <li>- amendments to the plan,</li> <li>- significant findings and recommendations, and</li> <li>- other relevant matters for discussion</li> </ul>
Coordinated activities	Coordinate the activities of internal audit with those of other assurance providers	Internal audit activities are effectively coordinated with other assurance providers through the agreement of a time bound combined assurance model, including; internal and external audit, risk management, forensics and compliance functions
Automated audit software tools	Utilise audit software and data analytical tools to enhance efficiencies in the audit process.	Appropriate audit software and data analytical tools are effectively utilised to plan, execute and report on audits
Basic Accounting System (BAS) utilized	Utilise BAS to capture accounting transactions, control the general ledger, perform financial administration and prepare financial reports	BAS is effectively utilised to capture accounting transactions, maintain the general ledger, administer finances and prepare financial reports in compliance with user and legislative requirements
PERSAL utilised	Utilise PERSAL for human resource management, payroll and reporting	PERSAL is effectively utilised to manage human resource information, administer the payroll and report in compliance with user and legislative requirements
LOGIS utilised	Utilise LOGIS for provisioning, procurement, stock control and reporting	LOGIS is effectively utilised for provisioning, stock control and reporting in compliance with user and legislative requirements
Vulindlela utilised	Utilise Vulindlela as a management information system for monitoring and reporting of revenue, expenditure, assets and liabilities	Vulindlela is effectively utilised as a management information system to monitor and report on revenue, expenditure, assets and liabilities in compliance with user and legislative requirements

Disciplinary Knowledge
Internal Auditing

Knowledge
Applicable legislative and regulatory framework
Public Finance and Management Act (PFMA), Treasury Regulations and guidelines
Organisational and government structures
National Treasury Internal Audit Framework
Public Service Anti-corruption Strategy and departmental anti-corruption and fraud prevention measures
Departmental policies and procedures
Medium Term Strategic Framework (government priorities)
Principles and practice of internal audit
Governance and accountability
Internal control and assurance
Internal audit concepts, frameworks and methodologies
Internal audit environment
Internal audit principles and practice
Customer stakeholder relationship management
King Report on Corporate governance (II and III)
International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA): (1) Definition, (2)

<b>Knowledge</b>
Code of Ethics, (3) Standards, (4) Practice Advisories
Public Sector Risk Management Framework
Departmental internal audit activity charter, audit and risk committee charters
Departmental internal audit policies and procedures
Government accounting standards (GRAP)
Public Sector Risk Management Framework
Economic Reporting Framework
Government Financial Systems
Framework for Managing Programme Performance Information
Tools and techniques for internal audit