

JOB DESCRIPTION

Job Title: INTERNAL AUDITOR			
Department/Group:	COMPLIANCE & INTERNAL AUDIT	Reports to:	BOARD OF DIRECTORS EXECUTIVE DIRECTOR
Indirect Supervisees: - Compliance and Internal audit team			
<p>Job Purpose:</p> <p>The Internal Auditor is responsible for providing independent assurance on the effectiveness of internal control, risk management and governance processes of the organisation. This involves planning for and execution of Internal Audit assignments conducted in line with CEHURD's risk management framework and policy. The scope of work includes financial, compliance, value for money, performance effectiveness, forensic and information systems audits.</p> <p>CEHURD internal audit role focuses on quality improvement across all functions and levels of the institution. The job holder will undertake professional knowledge sharing and manage, coach and mentor compliance and Internal Audit staff . They will nurture a compliance and quality improvement culture at CEHURD.</p> <p>Key Responsibilities:</p> <p>The Internal Auditor's scope of work will include but will not be limited to the following:-</p> <p>i. Audit planning</p> <ul style="list-style-type: none"> - Conduct preliminary survey of CEHURD activities to determine audit needs. - Continuously assess potential and actual risk to inform the audit priority areas. - Formulate annual audit plans including scope, techniques, and timetable and submit the plan to the Executive Director for approval. - Regularly update the annual audit plan as needed. <p>ii. Internal Audits</p> <ul style="list-style-type: none"> - Conduct financial, operational, compliance, value for money and performance audit reviews of various processes, operations, functions, departments, programmes, projects, partners, and activities of CEHURD. - Review and report on the adequacy of controls built into computerised systems in place within CEHURD - Execute work programs for each assigned audit project, prepare reports of audit findings, and present audit recommendations to the Executive Director and the Board of Directors. - Review and report on the adequacy of actions by management in response to audit reports. - Maintain audit related information for instance objectives, activities, work done and conclusions reached in line with quality requirements specified by the Standards for the Professional Practice of Internal Auditing and CEHURD's policies. - Review and report on proper control over the receipt, custody and utilisation of all financial 			

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resources of CEHURD

- Review and report on the systems in place used to safeguard assets, and as appropriate, the verification of the existence of such assets.
- Review and report on operations or programs to ascertain whether results are consistent with established objectives and goals.
- Respond to ad hoc requests for audit assistance or advice as may be requested by Management or the Board
- Undertake internal audits for CEHURD implementing partners.
- Prepare and present internal audit report to the Executive Director and the Board.

iii. External Audits

- Support the Finance and Project teams to ensure that the organization is always prepared for institutional, project specific and all other forms of audits.
- Conduct internal audits in line with agreed procedures liaising with the relevant CEHURD staff and partners in preparation for external audits.
- Monitor implementation and or resolution of external audit findings in collaboration with the respective teams.
- Identify common features across audits and organisation-wide issues, proposing appropriate systems improvements.

iv. Investigations

- Undertake early detection of fraud, misappropriation of funds or lack of value for money in alignment with relevant policies and engage the relevant office in addressing the incidents.
- Investigate allegations and suspicions of fraud and/ or corruption to ensure that all CEHURD's activities are conducted to the highest standards of ethical conduct, good practice and transparency.

v. Risk identification and management

- Support the development of risk management culture at organizational level.
- Work with staff teams to identify, assess risks and bring them to the attention of relevant offices with recommendations for mitigation.
- Develop and share with staff annual risk management plans and matrix and use this to prepare a risk management register to help with risk monitoring.
- Lead the monitoring and documentation of risk identification and management initiatives on a monthly and annual basis.
- Continuously assess potential and actual risks among CEHURD sub-grantees and report this to relevant offices with mitigation recommendations.
- Be alert to opportunities, such as control weaknesses that could allow fraud and where fraud is suspected the appropriate authorities within CEHURD will be informed.

vi. Compliance

- Support the development and implementation of policies, processes and procedures to identify, assess, mitigate, monitor and report operational risks (internal and external frauds, employment

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- practices and workplace safety, donor/ partner requirements, damage to physical assets, and system failures as well as process management) to enable the CEHURD achieve its objectives.
- Establish review mechanisms to ensure that CEHURD complies with all national and relevant international regulatory requirements so that its operations are not interrupted or halted due to none compliance.
 - Participate in the review of donor agreements and monitor compliance to conditions set therein
 - Support due diligence activities for CEHURD's partners as part of the sub-granting process to inform funding decisions.
 - Develop tools for monitoring standards of work, such as check lists for monitoring financial transactions, data quality assessment forms etc.
 - Review and report on conformity with financial and operational procedures.
 - Review and report on the correct classification of transactions.
 - Review and report on the reliability and integrity of financial and operational data, so that information provided allows for the preparation of accurate financial statements and other reports as required by legislation and organisational policies.

vii. Capacity building and learning

- Coordinate capacity development initiatives for staff and partners to enable them comply with CEHURD's policies, donor agreements and regulatory standards.
- Take part in policy orientation processes for CEHURD staff and partners as a means of implementing the approved policies.
- Use the results of the audits or capacity assessment exercises to update policies and guidelines and inform the affected stakeholders of the new developments.
- Keep abreast of and research best practice in developments, emerging opportunities and challenges related to the global professional Internal Audit industry

QUALIFICATIONS

- A Bachelor's degree in Commerce, Accounting or Finance.
- Professional qualification either CPA(U) or ACCA or related professional qualification.
- Masters degree in Finance, Accounting or Audit would be an added advantage

EXPERIENCE

- At least 5 years of relevant experience in a similar position.
- At least 2 years auditing experience in an audit firm
- Experience in working financial management system

The Internal auditor will be expected to have the following skills and attributes:

- Ability to work with minimum supervision
- Strong analytical skills with attention to detail
- Project finance audit and forensic investigations skills
- Good written communication skills including audit plans, self-assessments and report writing
- Logical thinking, good decision making and problem solving skills

viii. Ability to maintain an attitude of professional scepticism and demonstrate an enquiring mind

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- ix. Capability of challenging the status quo and to commit the organization to a path of continual improvement
- x. Strong problem identification and investigation skills
- xi. Strong presentation and facilitation skills; skilled at communicating clearly and confidently, articulating issues, recommending solutions and persuading diverse constituents
- xii. Has the emotional intelligence to maintain professional integrity of role, whilst also absorbing the organisation's mission and values
- xiii. Good networking skills; ability to build effective working relationships with colleagues and others