

BENCHMARK JOB DESCRIPTION

A. JOB INFORMATION SUMMARY

Name of jobholder: :

Job title : Assistant Director: Internal Auditor

Core code :

Post level and salary code : 9

Occupational class code :

Name of component :

Location :

Posts reports to : Deputy Director: Internal Audit

Date of appointment :

B. JOB PURPOSE

Supervise and execute internal audit assurance and consultancy engagements to support the implementation of the approved Internal Audit Operational Plan, providing assurance on governance, risk management and control processes in accordance with IIA Standards and legislative framework.

C. KEY PERFORMANCE AREAS

1. Supervise and participate in the development of strategic internal audit plans.
 - a. Identify the key risk areas for the institution emanating from current operations as set out in the strategic plan and risk management strategy.
 - b. Participate in the development of the three year strategic risk based audit plans.
 - c. Participate in the development of the annual audit operational plan.
 - d. Participate in the coordination with other internal and external service providers of assurance to ensure proper coverage to minimise duplication of effort.
2. Supervise assistance to and assist the accounting officer in maintaining efficient and effective controls and achieving the objectives of the department by evaluating the department's controls/objectives, to determine their effectiveness and efficiency through internal audits.
 - a. Develop proposals to determine the scope of allocated internal audits.

- b. Collect analyse and interpret data for purposes of the development of the engagement work program.
 - c. Develop the engagement work program.
 - d. Supervise and execute the allocated internal audits.
 - e. Develop findings and recommendations for the enhancement of controls/processes.
 - f. Compile and review audit reports for each engagement.
 - g. Monitor progress on the implementation of agreed upon action plans.
3. Review, collect information and compile reports to the accounting officer and audit committee.
 - a. Progress reports against audit plan.
 - b. Quarterly reports.
 - c. Annual reports.
 4. Keep up to date with new developments in the internal audit environment. This would, *inter alia*, entail the following:
 - a. Study professional journals and publications to ensure that cognisance is taken of new developments.
 - b. Monitor and study the relevant industry, legislative, standards changes and policy frameworks continuously.
 - c. Engage in continuous professional development activities relevant (tools and techniques) as required/prescribed.
 5. Supervise employees to ensure an effective internal audit service. This would, *inter alia*, entail the following.
 - (a) General supervision of employees.
 - (b) Allocate duties and perform quality control on the work delivered by supervisees.
 - (c) Advise and lead supervisees with regard to all aspects of the work.
 - (d) Manage performance, conduct and discipline of supervisees.
 - (e) Ensure that all supervisees are trained and developed to be able to deliver work of the required standard efficiently and effectively.
 - (f) Provider inputs for the enhancement of the audit methodologies and technologies.

D INHERENT REQUIREMENTS

Consult the competency framework determined by the IIA and the National Treasury for internal auditing.

E APPOINTMENT REQUIREMENTS

The following requirements are applicable.

1. A relevant tertiary qualification at NQF level 7.

2. Completion of the General Internal Auditing (including IAT learnership – (three years)) learnership from the IIA plus 2 year internal audit experience.

F CAREER PATHING

Compliance with the requirements of higher posts.

G AMENDMENTS TO JOB DESCRIPTION

The Head of Department or his/her nominee reserves the right to make changes and alterations to this job description, as he/she may deem reasonable, after due consultation with the post holder.

PERFORMANCE AGREEMENT

The Performance Agreement of the post holder, which contains a workplan and specific target dates, should be read as an extension of this job description. The performance agreement may also contain an annexure outlining any standard operating procedures that the post holder should adhere to during the execution of his/her key performance areas.

JOB DESCRIPTION AGREEMENT

SIGNATURE OF POST HOLDER

SIGNATURE OF MANAGER

DATE:

DATE: