

JOB DESCRIPTION

Job Title: INTERNAL AUDITOR			
Department/Group:	COMPLIANCE & INTERNAL AUDIT	Reports to:	COMPLIANCE AND INTERNAL AUDIT MANAGER
Indirect Supervisees: Interns and volunteers			
<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 annual risk based audit plan, as well as other ad-hoc assignments and investigations, reporting on results arising there from, and monitoring the status of implementation of recommendations raised. The scope of work includes financial, compliance, value for money, performance effectiveness, forensic and information systems audits.</p> <p>Key Responsibilities:</p> <p>i. Audit plans</p> <ul style="list-style-type: none"> - Conduct preliminary surveys of activities, departments or functions to determine activities being performed and to develop recommendations as to 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 Board of Directors for approval. - Conduct Internal Audit assignments in line with the CEHURD’s annual Risk Based Audit Plan, as well as any other ad-hoc assignments and investigations, reporting on results arising there from, and monitoring the status of implementation of recommendations raised. The scope of work includes financial, programme, compliance, value for money, performance effectiveness, forensic and Information Systems audits. - Prepare, discuss quarterly reports to the Board Director ; identifying the key audit findings during the period, risks to the organization, and the proposed recommendation to mitigate the risk findings <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 - Conduct information systems audit reviews of the CEHURD’s information systems environment - Execute work programs for each assigned audit project, prepare reports of audit findings, and present audit recommendations to Management - 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. - Conduct project audits and assess value for money, compliance to the project agreement and make timely recommendations to management on the corrective actions to be taken. 			

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- Conduct audits, analyse data, identify any discrepancies and provide recommendation for internal control improvements.
- Review, monitor and evaluate CEHURD policies, CEHURD practices and organisation culture which expose CEHURD to poor management practices and likely hood of fraud.

iii. External Audits

- Support the Finance and Project teams to ensure that the organization is always prepared for institutional and project specific audits.
- Support training of staff on the key audit areas.
- Support the implementation of the annual internal audit plan.
- Participate in internal audits in line with agreed procedures liaising with the relevant CEHURD staff and partners.
- Monitor implementation and or resolution of audit findings in collaboration with the respective teams.
- Follow up the implementation of audit findings of both institutional and project audits and give feedback on a quarterly basis on any audit finding which have not been cleared.
- Identify common features across audits and organisation-wide issues, proposing appropriate systems improvements.

iv. Investigations

- Undertake early detection of fraud, misappropriation and lack of value for funds and engage the SMT in addressing the incidents.
- Investigate allegations and suspicions of fraud and 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 and monitoring culture at organizational level.
- Work with program teams to identify, assess risks and bring them to the attention of Senior Management Team (SMT) 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.
- Participate in monitoring and documenting risk identification and management initiatives on a monthly and annual basis.
- Continuously assess potential and actual risk among CEHURD sub-grantees and report this to SMT with mitigation recommendations.

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 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

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- 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.

vii. Capacity building

- Participate in capacity development initiatives for staff and partners to enable them comply with CEHURD's policies and or performance to CEHURD's standard
- 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
- Carry out any other duties assigned from time to time.

Requirements:

- A bachelor's degree in Business, Accounting or Finance related field.
- A member of a professional body CPA, ACCA
- Professional qualification in internal audit will be an added advantage.
- At least 4 years of relevant experience in a similar position preferably with an NGO

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 oral and written communication skills including audit plans, self-assessments and report writing
- Logical thinking, good decision making and problem solving skills
- Ability to maintain an attitude of professional scepticism and demonstrate an enquiring mind
- Capability of challenging the status quo and to commit the organization to a path of continual improvement
- Time management, ability to reorganize work and work within timelines and ability to multi task and meet tight deadlines
- Strong problem identification and investigation skills
- Strong presentation and facilitation skills; skilled at communicating clearly and confidently, articulating issues, recommending solutions and persuading diverse constituents
- Has the emotional intelligence to maintain professional integrity of role, whilst also absorbing the organisation's mission and values
- Good networking skills; ability to build effective working relationships with colleagues and others