# JOB DESCRIPTION

## INTERNAL AUDITOR

<table>
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<tr>
<th>Unit</th>
<th>Internal Audit</th>
<th>Location</th>
<th>NBI Secretariat-Entebbe, Uganda</th>
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</thead>
</table>

**Reports To:**
NILE-TAC Audit Committee and Administratively to Executive Director

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<tr>
<th>Job Group</th>
<th>National Professional</th>
<th>Career Family:</th>
<th>Audit</th>
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**Date Reviewed:** November, 2018

**Direct Reports:**
- None

**Job Purpose/Role:**
Performs financial, operational, system and process audits of the organisation's functions and outsourced operations and reports on the adequacy, or otherwise, of the internal controls as a contribution to the proper economic, efficient and effective use of resources.

**Key Responsibilities:**
- Develop and manage a flexible annual audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the ED and relevant audit committee Nile TAC for review and approval.
- Implement the annual audit plan, as approved, including, as appropriate, any special tasks or projects requested by management and the audit committee; and report periodically on the status and results of the audit plan and the adequacy of resources allotted to the function.
- Determine whether the risk management, control, and governance processes within Nile-SEC institutions, as designed and represented by managements, are adequate and functioning at Nile-SEC
- Assess the adequacy and effectiveness of internal control and risk management processes by Nile-SEC.
- Undertake financial, operational, administrative and information technology audits, for Nile-SEC programs and projects.
• Undertake review of systems of internal controls maintained by the Nile-SEC institutions to safeguard financial and physical assets and making recommendations to correct any weaknesses.
• Provide consulting and advisory services, beyond internal auditing assurance services, to assist management in meeting its objectives; and, maintain a quality assurance program by which the function assures the operation of internal auditing activities.
• Evaluate and assess significant new services, processes, operations, and controls.
• Liaise with the external auditors as appropriate, for the purpose of providing optimal audit coverage of Nile-SEC institutions.
• Review and report to management on significant issues related to the processes for controlling the activities of the Nile-SEC, including potential improvements to those processes.
• Undertake such other activities deemed to be in conformity with the Institute of Internal Auditors standards for the professional practice of internal auditing.
• Carry out special audits and investigations as may be required by the audit committee and/ or management in case fraudulent activity is suspected.
• Carry out value for money audits to ensure that resources are acquired economically, used efficiently, deployed effectively and adequately protected; in achieving plans and objectives in operations, programs and program support.
• Follow up on the implementation of external audit recommendations.
• Follow up on the implementation of internal audit recommendations and continuous monitoring of the control environment.
• Prepare reports to the Nile-TAC Audit Committee.

The Standards: The Internal Audit Function is expected to carry out its activities in accordance with the internationally recognized internal auditing standards.

Job Complexity: The jobholder's work requires one to conduct risk mapping and analysis on projects which proves to be a challenge as it’s not easy to carry out audits on complex technical aspects of projects

Creativity, Innovation & Problem Solving: The jobholder is required to think a lot especially on the impact of audits on the recommendations on the staff, organization and the public at large. S/he must analyse risk and come up with recommendations that require tough remedial actions.

Consequences of Error: Internal audit is relied on heavy by management and governance to give an indication of controls and risks within the organization, if a material error is overlooked, this can lead to serious repercussions. The job requires one to be objective and independent in thought.

Leadership & Human Capital Development: The job brings about a systematic approach to doing business and carrying out operations following a set of rules and regulations this
helping staff to follow the core values of Nile-TAC in their day to day activities. It has a major impact on creating an enabling environment for staff to work efficiently and effectively. The job also enhances internal controls and reduces operational risk thereby ensuring equity and equality of roles among staff members.

**Service Delivery & Customer Focus:** The jobholder provides advisory and assurance services to the internal customers and builds confidence of Nile-TAC that the resources invested in Nile-SEC are put to proper use. S/he builds confidence among external clients by ensuring that donors, riparian states and their laws are complied with, influences resource mobilization by Nile-SEC and ensures laws of various states are respected through compliance checks.

**Information Resources:** The jobholder is the custodian of sensitive financial and general data which is stored for future reference and audit as and when the time arises.

**Financial & Physical Resources:** The jobholder reviews financial records and ensures these records are not tampered with and stored securely. S/he is responsible for various company assets that facilitate him/her in performance of the duties as required by the office e.g. computer, file cabinet, secure office, laptop, safe box, telephone.

**Dexterity:** The jobholder requires to have high concentration and to be alert as his/her role requires high accuracy and attention to detail in financial management and analysis. S/he requires accurate hand/eye coordination to process data.

**Mental/Sensory Demand:** The jobholder requires high level of financial analysis, risk management skills, report writing, high integrity level, attention to detail and ability to check and advice of work processes and systems.

**Physical Exertion:** The jobholder will work seated for many hours when preparing reports, doing financial analysis. S/he also travels a lot especially when there are ongoing projects to conduct physical verifications of assets, control and risk management procedures being implemented. These cause physical exertion.

Working Environment & Occupational Hazards: The job role is greatly misunderstood and can create animosity towards the jobholder making the effective execution of his/her job difficult.

**Job Specification**

**Academic/Professional Qualification and Experience**

- Bachelor’s degree in Accounting, Finance, Business Administration or related subject.
- Knowledge of accounting packages such as Sun, Microsoft Dynamics NAV, SAGE, Pastel, QuickBooks etc.
• Thorough understanding of International Financial Reporting Standards and various regional statutory requirements and their application
• Must be in possession of an internationally recognized Professional Accounting Qualifications (CIA, CPA, ACA, CIPFA, CIMA or its equivalent, Certified Quality Auditor (CQA), Registrar Accreditation Board (RAB) etc.
• Membership with the Institute of Internal Auditors

Minimum Experience Required
• Seven (5) years, with four (4) years relevant experience as an Internal and Risk Auditor

Skills Required
• Ability to implement performance management systems, giving candid performance feedback, rewarding desirable behaviours and providing support to professional development efforts linked to strategic objectives
• Proficiency in computer applications such as word processing, data base, spreadsheets, accounting packages, email, internet and the workflow process
• Ability to maintain high standards of integrity; establish straightforward, productive relationships; treating individuals with fairness and respect, demonstrating sensitivity for ethnic, cultural and gender differences
• Strong communication and presentation skills including ability to develop proposals, concept papers, position papers as well as write reports and prepare relevant publications
• Risk management and audit processes.
• General fraud prevention strategies.
• Problem solving and analysis.
• Computer literacy.
• Team player.
• Ability to project and uphold Independence of mind.
• Attention to detail.
• Initiative and self-drive for high quality performance.

Communication/Contacts
Internal Contacts
• All Nile-SEC Offices

External Contacts
• External Auditor
• Donors (GIZ, World Bank)
• Member countries
• Professional Bodies