

## **JOB DESCRIPTIONS FOR THE INTERNAL AUDIT CADRE**

### **JOB DESCRIPTION**

**JOB TITLE:** Director General

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** Fixed

**REPORT TO:** Permanent Secretary

**RESPONSIBLE FOR:** The Directorate

**PURPOSE:** To Oversee the provision of internal audit service to ensure efficient, effective and accountable use of public resources

**QUALIFICATIONS:** Master's in Accounting/ACCA/Certified Internal Auditor CIA or related fields

**EXPERIENCE:** 10 years of relevant work experience

#### **SKILLS**

- Public Finance Management
- I.T
- Analytical
- Communication
- Interpersonal
- Report Writing
- Leadership Skills

#### **RESPONSIBILITIES**

1. Responsible for maintaining a strong, independent and effective Government internal Audit function
2. Responsible for the day to day management of the Directorate and Cadre

## **DUTIES**

### **R1:Responsible for maintaining a strong, independent and effective Government internal audit function**

- a) Ensures the maintenance of a strong, independent and effective Government internal audit function
- b) Ensures the timely and effective execution of the Government of the Gambia Audit plan
- c) Reviews draft audit and final reports to facilitate implementation
- d) Develops an annual risk-based audit plan to identify risk areas within the Government
- e) Initiates corrective and preventive measures to improve the quality of public financial management
- f) Oversees the establishing of operating guidelines, internal audit manuals which will facilitate smooth audit processes

### **R2 Responsible for the day to day management of the Directorate and Cadre**

- a) Co-ordinates and supervises the work programme of the Directorate
- b) Oversees the recruitment, postings, assessment, discipline, promotion and training of Internal Auditors across the country
- c) Oversees the preparation of the Directorate's budgets
- d) Oversees the development and implementation of plans
- e) Ensures the availability of non human resources required for the efficient functioning of the Directorate
- f) Reviews the daily mail folder and assigns tasks accordingly

## **JOB DESCRIPTION**

**JOB TITLE:** Deputy Director General

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:**12

**REPORT TO:** Director General

**RESPONSIBLE FOR:** Principal Internal Auditor

**PURPOSE:** To assist in the effective functioning of the Directorate

**QUALIFICATIONS:** Master's Degree in Accounting/ACCA or related fields

**EXPERIENCE:** 10 years of relevant work experience

### **SKILLS**

- Public Finance Management
- I.T
- Analytical
- Communication
- Interpersonal
- Report Writing
- Leadership Skills

### **RESPONSIBILITIES**

**1. Responsible for the efficient day to day administration of the Directorate and Cadre**

#### **Duties**

**1. Responsible for the efficient day to day administration of the Directorate and Cadre**

- a) Oversees the administration of staff matters
- b) Initiates the formulation of departmental policies, standards and legislation pertaining to the management of the unit's activities
- c) Co-ordinates the mobilization of support and resources (preparing the budget estimates) for the management of the unit's activities

- d) Ensures that audit programmes strictly adhere to internal audit manual and charter
- e) Ensures effective inspection, monitoring and harmonization of unit's activities with other stakeholders
- f) Facilitates the implementation of Computer Assisted Audit Techniques (CAAT) software activities as they relate to Unit's Operations
- g) Monitors staff performance in Ministries and Departments to ensure effective delivery of internal audit service

## **JOB DESCRIPTION**

**JOB TITLE:** Principal Internal Auditor

**MINISTRY:** Finance and Economic Affairs

**GRADE:**10

**REPORT TO:** Deputy Director General

**RESPONSIBLE FOR:** Senior Internal Auditor

**PURPOSE:** To provide effective and efficient audit service

**QUALIFICATIONS:** Master's Degree in Accounting/ACCA/Certified Internal Auditor CIA or related fields

**EXPERIENCE:** 5 years of relevant work experience

### **SKILLS**

- Public Finance Management
- I.T
- Analytical
- Communication
- Interpersonal
- Report Writing
- Leadership Skills

### **RESPONSIBILITIES**

**1.Responsible for providing efficient and effective audit service to the institution**

### **DUTIES**

**R1:Responsible for providing efficient and effective audit service to the institution**

- a) Coordinates and supports all audit activities in the Ministry
- b) Supervises the conduct of all audits in the Ministry
- c) Ensures that all assignments are conducted in accordance with (i) approved audit work plans and budgets; (ii) IAD policies and procedures; and (iii) the International Standards for the Professional Practice of Internal Auditing followed by the IAD
- d) Coordinates the preparation and review of draft and final audit reports, and other audit-related documents

- e) Assists in the development of an annual risk-based audit plan for the audit of the key risk areas within the Government
- f) Reviews and finalizes all audit reports
- g) Reviews and ensures adequacy of audit documentation and audit files
- h) Provides on-the-job training to junior staff
- i) Manages the day to day administration of the Audit unit in the Ministry or Department

## **JOB DESCRIPTION**

**JOB TITLE:** Senior Internal Auditor

**MINISTRY:** Finance and Economic Affairs

**GRADE:**9

**REPORT TO:** Principal Internal Auditor/Head of Department

**RESPONSIBLE FOR:** Internal Auditor

**PURPOSE:** To provide effective and efficient audit service

**QUALIFICATIONS:** Master's Degree in Accounting/ACCA/Certified Internal Auditor CIA or related fields

**EXPERIENCE:**3 years of relevant work experience

### **SKILLS**

- Public Finance Management
- I.T
- Analytical
- Communication
- Interpersonal
- Report Writing
- Leadership Skills

### **RESPONSIBILITIES**

**1.Responsible for the conduct of standard audit exercises**

### **DUTIES**

**R1:Responsible for the conduct of standard audit exercises**

- a) Designs audit programs to facilitate auditing
- b) Conducts high profile audits
- c) Writes audits reports and make follow ups of all pending audit issues
- d) Ensures that audit programmes strictly adhere to internal audit manual and charter
- e) Ensures absolute secrecy and confidentiality in performing audit tasks
- f) Conducts and supervises daily vouching exercises
- g) Ensures that audit evidence is competent, sufficient and authentic
- h) Participates in all government internal audit exercises

- i) Reviews draft and final audit reports, and other audit-related documents
- j) Provides sufficient guidance and supervision to the audit staff
- k) Coordinates and supports all audit activities in the Ministry



## **JOB DESCRIPTION**

**JOB TITLE:** Internal Auditor

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** 8

**REPORT TO:** Senior Internal Auditor

**RESPONSIBLE FOR:** Assistant Internal Auditor

**PURPOSE:** To assist in the provision of efficient internal audit service

**QUALIFICATION :** Bachelors Degree in Accounting/Economics/ACCA/CIA Level 1 or related fields

**EXPERIENCE :** 2 years relevant work experience

### **SKILLS**

- I.T (Microsoft Packages)
- Analytical
- Communication
- Interpersonal
- Report Writing
- Knowledge of SAGE or similar softwares

### **DUTIES**

- a) Prepare management letters outlining weaknesses in the internal control and make recommendations for review
- b) Assesse and document organisational risk.
- c) Reviews governance structures and draws the attention of the Senior Internal Auditor for review
- d) Writes engagement letters to clients
- e) Participates in the review of documents and reports
- f) Carries out on the job training

## **JOB DESCRIPTION**

**JOB TITLE:** Assistant Internal Auditor

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** 7

**REPORT TO:** Internal Auditor

**RESPONSIBLE FOR:** Senior Internal Audit Clerk

**PURPOSE:** To assist in providing reasonable assurances on effective risk management, governance and internal control processes.

**QUALIFICATION :** Bachelors in Accounting/Economics/ ACCA/CIA Level 1 or related fields

**EXPERIENCE :** 1 year relevant work experience

### **SKILLS**

- I.T (Microsoft Packages)
- Analytical
- Communication
- Interpersonal
- Report Writing

### **DUTIES**

- a) Extracts and analyses information from IFMIS.
- b) Documents the summary of findings and participate in the preparation of the draft audit report
- c) Assist in the preparation of risk-based internal audit plan.
- d) Conducts daily pre-audit of payment vouchers.
- e) Takes minutes in entrance and exit meetings.
- f) Prepares audit working papers including engagement letters
- g) Assist in the preparation of audit programmes and undertakes preliminary surveys
- h) Assist the team leader in analysing all files relevant to the audit
- i) Prepares a written description (narration) of the institution to be assessed.
- j) Writes the final draft report for review by the Senior Internal Auditor

## **JOB DESCRIPTION**

**JOB TITLE:** Senior Internal Audit Clerk

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** 6

**REPORT TO:** Assistant Internal Auditor

**RESPONSIBLE FOR:** Internal Audit Clerk

**PURPOSE:** To enhance internal control and improve operations.

**QUALIFICATION :**AAT Advanced Certificate/ or related fields

**EXPERIENC :** 1year relevant work experience

### **SKILLS**

- I.T (Microsoft Packages)
- Analytical
- Communication
- Interpersonal
- Report Writing
- Teamwork

### **DUTIES**

- a) Conducts physical verification of fixed assets
- b) Assist in the conduct of post audits in MDAs
- c) Participates in the drafting of post audit reports, outlining the findings, risks and recommendations of the audit undertaking
- d) Participates in the preparation of draft post audit reports, outlining the findings, risks and recommendations of the audit undertaking
- e) Participates in drafting engagement letters to audit stating objectives of the audit
- f) Assist in the preparation of the annual risk-based plan
- g) Assist in promoting a good risk management system
- h) Assist in the preparation of audit files and audit documents

## **JOB DESCRIPTION**

**JOB TITLE:** Internal Audit Clerk

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** 5

**REPORT TO:** Senior Internal Audit Clerk

**RESPONSIBLE FOR:** Junior Internal Audit Clerk

**PURPOSE:** To assist in strengthening internal control

**QUALIFICATION :** AAT Level 2, CAT Intermediate, ACCA Part 1 or related fields

**EXPERIENCE :** 1 year of relevant work experience

### **SKILLS**

- I.T (Microsoft Packages)
- Analytical
- Communication
- Interpersonal
- Report Writing
- Teamwork

### **DUTIES**

- a) Keeps the fixed asset register and new audit files up to date
- b) Reviews previous audit work files and prepares new audit work files for new clients/auditees.
- c) Reviews store ledgers, receipts and issues
  
- d) Reviews payment vouchers and prepare monthly queried payments for follow up.
- e) Follows up on the queried payments with the relevant office(s).
- f) Assist in the physical verification of fixed assets
- g) Reviews committee minutes and monthly, quarterly and annual procurement activities.

## **JOB DESCRIPTION**

**JOB TITLE:** Junior Internal Audit Clerk

**MINISTRY:** Finance and Economic Affairs

**DEPARTMENT:** Directorate of Internal Audit

**GRADE:** 3

**REPORT TO:** Internal Audit Clerk

**RESPONSIBLE FOR:** None

**PURPOSE:** To serve as an entry and training position for the provision of basic internal audit service

**QUALIFICATION :** WASSCE

**EXPERIENCE :** None

### **SKILLS**

- I.T (Microsoft Packages)
- Analytical
- Communication
- Interpersonal
- Report Writing

### **DUTIES**

- a) Participates in the filing of working papers to facilitate conduct of the audit
- b) Studies audit files and relevant documents such as the GPPA Act and present findings to the audit team leader.
- c) Assists in the preparation of draft audit reports
- d) Takes minutes during entrance and exit meetings.
- e) Reviews previous working audit files for post auditing.
- f) Assists vet payment vouchers
- g) Assists in the preparation of new audit work files for new clients.