





	<b>INSTITUTE OF BUSINESS ADMINISTRATION</b>		<i>Page :</i> 1 of 4
	<b>JOB DESCRIPTION</b>		<i>Date Effective</i>  <i>Approved By</i>
<i>DIVISION</i>  <b>INTERNAL AUDIT SERVICES</b>	<i>SECTION</i>  -	<i>POSITION</i>  <b>ASSISTANT MANAGER INTERNAL AUDIT</b>	
<b>1. DEFINITION AND PURPOSE OF POSITION</b>			
<p>The Assistant Manager Internal Audit will undertake implementation of effective internal audit functions. This will include carrying out planned audit activities included in the approved annual audit plan. The position assumes responsibility for carrying out the field work during audits of IBA departments and will report all audit observations together with recommendations to immediate supervisor. The role will require thorough knowledge of IBA Procurement Policy &amp; Procedures manual, Transaction Authority Policy manual and functions of the department being audited. Good communication and inter-personal skills are important since liaison with the staff of auditee department will be the main requirement of this position.</p>			
<b>2. EDUCATION &amp; EXPERIENCE</b>			
<p><i>Minimum requirement:</i></p> <p><b>2.1 Education</b></p> <ul style="list-style-type: none"> <li>• Graduation from recognized university</li> <li>• Inter from ICAP / ICMAP or equivalent</li> <li>• CIA or CISA certifications preferred</li> </ul> <p><b>2.2 Experience</b></p> <ul style="list-style-type: none"> <li>• 4 years relevant experience</li> </ul>			
<b>3. NATURE AND SCOPE</b>			
<p><b>3.1 Reports to:</b></p> <ul style="list-style-type: none"> <li>• Immediate supervisor</li> </ul> <p><b>3.2 Supervises:</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>3.3 Dimensions of the Position:</b></p> <ul style="list-style-type: none"> <li>• The incumbent is responsible to carry out the field work as a member of audit team and report all findings together with recommendations in a format which can be made part of the audit report</li> </ul> <p><b>3.4 Membership in Committees:</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul>			

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<b>3. NATURE AND SCOPE</b>			
<p><b>3.5 Key Interactions:</b></p> <p><i>External:</i></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><i>Internal:</i></p> <ul style="list-style-type: none"> <li>• Head of Internal Audit / Immediate Supervisor for functional guidance</li> <li>• Designated staff of departments being audited</li> </ul> <p><b>3.6 Key Performance Indicators:</b></p> <ul style="list-style-type: none"> <li>• Number of observations</li> <li>• % of observations implemented</li> <li>• % of fieldwork completed in line with planned deadlines</li> </ul> <p>(Specific performance indicators are mutually agreed by incumbent and his supervisor on annual basis)</p>			

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<b>4. FUNCTIONS OF THE POSITION</b>			
<p><b>4.1 Principal Functions:</b></p> <p>.1 Complete fieldwork during audits within the approved timeframe</p> <p>.2 Liaise and discuss with designated staff of departments being audited, all audit findings and their implications.</p> <p>.3 Carry out special audit assignments as instructed by Head of Internal Audit covering compliance and systems related issues</p> <p>.4 Keep abreast of IBA Procurement Policy &amp; Procedures manual, Transaction Authority Policy manual. Review department's approved manual before commencement of audit</p> <p>.5 Present all audit observations and recommendations to the immediate supervisor for review</p> <p><b>4.2 Routine Functions:</b></p> <p>.1 Conduct inventory counts at year-end and periodically</p> <p>.2 Ensure that payments made to suppliers and contractors were bonafide and backed by documentation evidencing contract approval by the competent authority, placement of order, receipt and acceptance by Stores / User, and other prescribed tests of quality</p> <p>.3 Ensure that procurement process complied with PP&amp;P and TAP</p>			

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<b>4. FUNCTIONS OF THE POSITION</b>			
<p>.4 Ensure that activities being carried out are in compliance with department's approved manual and report non compliant issues</p> <p>.5 Ensure that assets are safeguarded and verify their existence</p> <p>.6 Investigate procedures and systems for prevention of waste, misuse and fraud</p> <p>.7 As a member of audit team, provide full support to the immediate supervisor in completion of planned audit activities within the approved timeframe</p> <p>.8 Perform any other work assigned by immediate supervisor</p>			
<b>ACKNOWLEDGEMENTS</b>			
<i>Incumbent</i>	<i>Immediate Superior</i>	<i>Functional Head</i>	
<b>Name/Initials/Date</b>	<b>Name/Initials/Date</b>	<b>Name/Initials/Date</b>	