


HR191	<b>POSITION DESCRIPTION</b>	 <b>UNIVERSITY OF CAPE TOWN</b> IYUNIVESITHI YASEKAPA • UNIVERSITEIT VAN KAAPSTAD
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#### NOTES

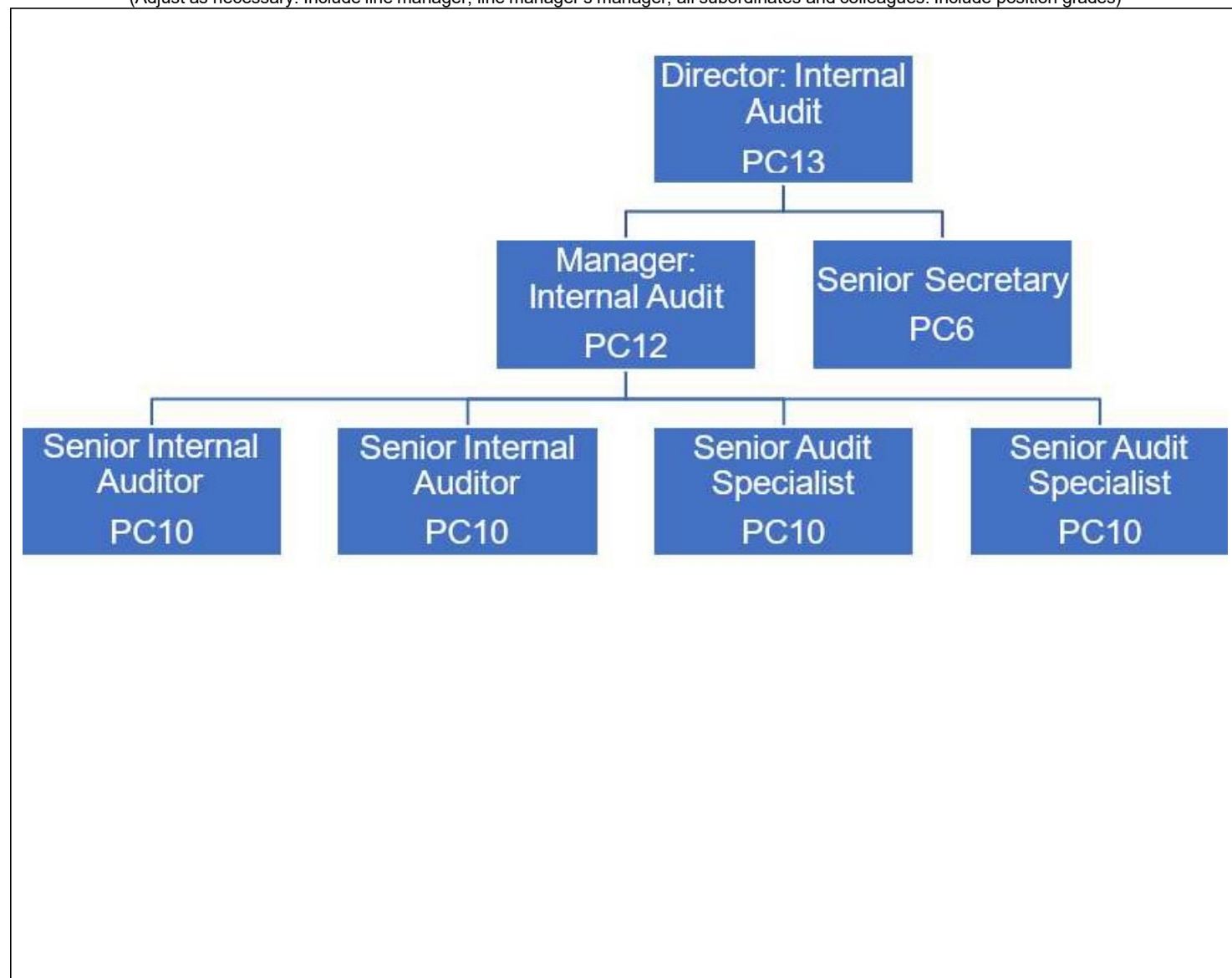
- Forms must be downloaded from the UCT website: <https://forms.uct.ac.za/forms.htm>
- This form serves as a template for the writing of position descriptions.
- A copy of this form is kept by the line manager and the position holder.

#### POSITION DETAILS

Position title	<b>Senior Internal Auditor</b>		
Job title (HR Business Partner to provide)	<b>n/a</b>		
Position grade (if known)	<b>10</b>	Date last graded (if known)	<b>26 Nov 2020</b>
Academic faculty / PASS department	<b>Internal Audit</b>		
Academic department / PASS unit	<b>OVC</b>		
Division / section	<b>Internal Audit</b>		
Date of compilation	<b>November 2020 (Reviewed 8 May 2018, July 2019, November 2020)</b>		

#### ORGANOGRAM

(Adjust as necessary. Include line manager, line manager's manager, all subordinates and colleagues. Include position grades)



#### PURPOSE

The main purpose of this position is to perform full scope assurance and consulting financial, compliance and operational audits in accordance with prescribed internal auditing standards.

**CONTENT**

Key performance areas		% of time spent	Inputs (Responsibilities / activities / processes/ methods used)	Outputs (Expected results)
1	Audit planning and preparation	30%	<ul style="list-style-type: none"> <li>• Prepare pre-planning and planning documents, Notification and Engagement Letters, extracting information from the relevant steps of the engagement pre-planning and planning phase for client issue.</li> <li>• Perform the preliminary survey as per the IA methodology to acquire an understanding of and use the consolidation view to inform the audit focus (this includes obtaining an understanding of any University applicable policies).</li> <li>• Compile system description which includes obtaining an in-depth knowledge of the area being reviewed and systematically and clearly documenting the processes/systems.</li> <li>• Conduct and document walkthroughs to confirm the process is implemented as documented in the system description (incl. gaps identified).</li> <li>• Evaluate risk exposures and document controls relating to the organization's governance, operations, and information systems in line with the International Standards for the Professional Practice of Internal Auditing (Standards). Present the Risk Assessment to relevant stakeholders to confirm accuracy.</li> <li>• Perform the control adequacy assessment, considering the activity's governance, risk management, and control processes compared to relevant frameworks or models and assessing whether the controls are appropriately designed and effective to mitigate the relevant risks considering the control objectives in line with the International Standards for the Professional Practice of Internal Auditing (Standards) and identify gaps</li> <li>• Drafts audit programs ensuring a logical flow that will accomplish stated objectives, address the risks and tests the controls identified.</li> <li>• Demonstrate resourcefulness to obtain missing information or resolve discrepancies.</li> </ul>	<ul style="list-style-type: none"> <li>• Detailed audit planning that supports the engagement objectives, scope and audit approach in line with the Internal Audit Methodology.</li> <li>• Quality workpapers and complete audit file (appropriately signed off and dated as proof of completion), which contain the necessary information (sufficient, reliable, relevant, and useful information) to support the results and conclusions drawn.</li> <li>• Work performed in line with the Global Internal Audit Standards and Internal Audit Methodology.</li> </ul>

2	Conduct financial, compliance, systems and operational audits	35%	<ul style="list-style-type: none"> <li>• Conduct sampling based on prescribed standards and methods, documenting the methodology (population, size, method, motivation) in your working paper.</li> <li>• Conduct analytical reviews to support sampling and control effectiveness assessments.</li> <li>• Execute all audit procedures as per the engagement audit program, developing and documenting quality working papers indicating the test objectives, audit results and conclusions appropriately, ensuring quality.</li> <li>• Record relevant information to support the conclusions and engagement results in compliance with the Institute of Internal Auditors (IIA) standards.</li> <li>• Raise queries and discuss with the relevant line managers to confirm.</li> <li>• Demonstrate resourcefulness to obtain missing information or resolve discrepancies.</li> <li>• Ensure quality assurance templates are completed for all phases of the audit project.</li> </ul>	<ul style="list-style-type: none"> <li>• Preparation of well-written, accurate and excellent quality workpapers and audit file (appropriately signed off and dated as proof of completion), containing the necessary information (sufficient, reliable, relevant, and useful information) to support the engagement objectives, results and conclusions regarding the area under review.</li> <li>• Work performed in line with the Global Internal Audit Standards and Internal Audit Methodology.</li> </ul>
3	Reporting, record keeping and monitoring	15%	<ul style="list-style-type: none"> <li>• Prepare audit findings and recommendations confirmed with the relevant stakeholders and produce an internal audit report that is representative of the audit execution conducted, conclusions reached, is clear and concise.</li> <li>• Write, review, edit and present reports to management containing recommendations.</li> <li>• Solicit and document management action plans, target implementation dates and assignment of management action plans.</li> <li>• Demonstrate resourcefulness to obtain missing information or resolve discrepancies.</li> </ul>	<ul style="list-style-type: none"> <li>• High quality audit reports indicating the status of the internal control system and communicated to management.</li> <li>• Work performed in line with the Global Internal Audit Standards and Internal Audit Methodology.</li> </ul>

4	Communication, Stakeholder relations and Time management	15%	<ul style="list-style-type: none"> <li>• Manage stakeholders and ongoing client communication.</li> <li>• Logically analyse situations and identify implications and opportunities for improvement. Provide useful information to management to make informed decisions and to improve operations.</li> <li>• Clearly and succinctly express concepts verbally and in writing.</li> <li>• Listen effectively and ensure accurate understanding of topics discussed.</li> <li>• Anticipate potential obstacles and their impact on the accomplishment of tasks within set deadlines, problem solving, communicating to Audit Management timeously.</li> <li>• Timeously complete the project tracker and ensure it accurately reflects the state of progress.</li> <li>• Be an ambassador for good governance and internal audit practices.</li> <li>• Timely completion of work performed.</li> </ul>	<ul style="list-style-type: none"> <li>• Effective stakeholder management, communication (team and client), time management and problem solving.</li> <li>• Positive feedback from stakeholders.</li> </ul>
5	Team contribution	5%	<ul style="list-style-type: none"> <li>• Contribute positively to team culture and values.</li> <li>• Provide input into methodology maintenance/ development and departmental initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>• Work performed in line with the Global Internal Audit Standards and Internal Audit Methodology.</li> <li>• Positive environment and learning culture focused on continuously striving to improve.</li> </ul>

### MINIMUM REQUIREMENTS

Minimum qualifications	A degree ( <b>NQF7</b> ) in Internal Auditing or Accounting or Finance-Related field (e.g. B. Com or BTech)			
Minimum experience (type and years)	A minimum of 4 years' relevant work experience			
Skills	<p>Excellent communication skills, both written and verbal Excellent analytical skills Highly logical Excellent interpersonal skills Excellent problem-solving skills Highly organised Reliable Resilient Innovative Facilitation/Presentation skills Time Management Able to work independently and in a team Project Management Able to adapt to new situations Advanced Word and Excel skills Able to maintain a high standard of work in diverse environments and with different tasks, responsibilities and people. Exercises judgment and initiative in locating sources of information.</p>			
Knowledge	<p>Global Internal Audit Standards COSO principles COBIT principles Accounting and auditing principles King 4 <i>Knowledge of TeamMate, SAP, PeopleSoft would be advantageous</i> <i>Knowledge of PowerBi (or similar analytics tool) would be advantageous</i> <i>IT auditing skills would be advantageous</i></p>			
Professional registration or license requirements	<i>Professional designations e.g. CIA, CISA, ACCA, CA (SA) would be advantageous</i>			
Other requirements (If the position requires the handling of cash or finances, other requirements must include 'Ability to handle cash or finances'.)	Highly ethical and confidential working approach.			
Competencies (Refer to <a href="#">UCT Competency Framework</a> )	Competence	Level	Competence	Level
	Adaptability/Flexibility	2	Conceptual Thinking	2
	Analytical Thinking/Problem Solving	2	Planning and Organising	2
	Building Interpersonal Relationships	2	Quality Commitment/Work Standards	2
	Creativity and innovation	2	Negotiation	2
	Communication	2	Written Communication	2

### SCOPE OF RESPONSIBILITY

Functions responsible for	Completion of audit work assigned by Manager: Internal Audit	
Amount and kind of supervision received	Day-to-day supervision by the Manager: Internal Audit	
Amount and kind of supervision exercised	Limited - Peer reviews selected audit assignments	

Decisions which can be made	<p>How best to:</p> <ul style="list-style-type: none"> <li>• Obtain information</li> <li>• Manage him/herself</li> <li>• Execute assigned audits</li> </ul>	
Decisions which must be referred	<ul style="list-style-type: none"> <li>• Audit scope</li> <li>• Deviation from approved audit scope or audit plan</li> </ul>	

#### CONTACTS AND RELATIONSHIPS

Internal to UCT	Manager: Internal Audit, Director: Internal Audit operational staff across the University	
External to UCT	<p>Provide support to University External Auditors</p> <p>Provide support when external quality assurance assessments are conducted</p> <p>Collaborate with external consultants/providers on services and engagements</p>	