

GPL-IAF-EM	OUTPUT FOCUS JOB DESCRIPTION		INTERNAL AUDIT DEPARTMENT
Position: Divisional Director - Internal Audit	Grade: Executive Management	Incumbent: Manager Internal Audit Function	Reports to: 1. Administratively to the Chief Executive Officer 2. Functionally to the Audit & Risk Committee
Manages: Internal Auditors			

JOB PURPOSE: Plans, organizes, directs, controls and coordinates assurance engagements of all Financial, Commercial and Technical departments of the Company.

KEY OUTPUTS:

- **Recommendations for improvement when internal Control Weaknesses are identified**
- **Draft audit reports to divisional heads soliciting responses to weaknesses identified and make appropriate recommendations.**
- **Develop Annual Audit Plan that covers areas of highrisk within the company and determine resource requirements**
- **Exception reports highlighting major control weaknesses, and recommending corrective actions submission to Audit Committee**
- **Staff Performance Appraisal**
- **Implement and keep updated, an Internal Audit Charter**

KEY RESPONSIBILITY AREAS:

1. Design and implement audit plans and programmes to routinely evaluate internal controls for the entire company's operations including contractual and policy compliance and corporate governance.
2. Develop and implement procedures to undertake periodical and ongoing internal audit of all Financial Commercial and Technical Operations of GPL.
3. Examine and evaluate the adequacy and effectiveness of the organization's systems of internal control and quality of performance in carrying out assigned responsibilities.
4. Assess and report on the effectiveness of management systems and overall risk management system
5. Assess the financial and commercial processes to detect control deficiencies and weaknesses; develop appropriate recommendations and action plans for remediation.
6. Ensure that adequate audit steps are undertaken to verify the completeness, accuracy, ownership and valuation, as appropriate, of a transaction area or cycle
7. Formulate and develop a risk-based annual Audit Plan
8. Communicate to Senior Management and the Board/Audit Committee the impact of resource limitations on the internal audit plan.
9. Review and adjust the internal audit plan, as necessary, in response to changes in the company's risks, operations, programs, systems, and controls.
10. Report to Audit Committee/Board of Directors any errors or irregularities and the non-compliance with/or improper application of the Laws, Regulation, Standards Terms and Conditions, Systems and Procedures and the Authorities governing the transactions of the Organisation.
11. Manage financial internal audits to ensure detailed examination and verification of journals and ledger entries, bank statements, inventories, expenditures, and other accounting and financial records,

documents and systems of the entire company to ensure financial recording accuracy and compliance with established accounting standards, procedures and internal controls.

12. Ensure that audits are properly planned, documented in accordance with the Standards for the Professional Practice of Internal Auditing from Institute of Internal Auditors (IIA)
13. Manage the Department's approved budget prudently
14. Maintain confidentiality of all information arising out of internal audit activities and all matters within the division.
15. Determine training needs for staff and other Company personnel where necessary, mentor and coach staff members-
16. Ensure the Internal Audit Department collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Audit Plan; hold regular meetings with staff on safety codes and standards.
17. Reviews of cybersecurity systems focusing on data accuracy, data security, disaster recovery, and effective use of resources and adequacy of application and general controls
18. Responsible for all special investigations.
19. Responsible to coordinate audits with external auditors / regulatory authority/ ISOs.
20. Responsible for identification and prevention of fraud by working management to enforce this responsibility and ensuring that Internal Audit will utilize professional skepticism in assessing audit evidence and examining and evaluating the adequacy and effectiveness of the control system.

Required Competencies

Core/ Leadership	Skill Level & Importance	Description/Behavior's
Adoptability & Managing Change	3 H	Helps others adapt to a changing work environment and to embrace change Promotes the benefits of a proposed change Takes time to question; understand and speak to the underlying needs of stakeholders beyond those initially expressed. Makes/recommends changes to work processes or systems to improve business results. Develops plans and prioritizes resources to effectively implement change Remains focused on the desired outcome to help self and others implement change.
Applying Learning	3 H	Recognizes how prior knowledge and skills apply to complex or new circumstances. Develops innovative ways of applying technical/ professional knowledge to handle new challenges. Demonstrates commitment to continuous learning and growth to develop knowledge and expertise.
Communication	3 H	Tailors the content of speech and written communication to suit the level, cultural background and experience of the audience. Establishes communication plans and strategies. Anticipates and prepares for others reactions, adapting tactics to create a specific impact. Communicates complex issues clearly and credibly with widely varied audiences.

Creativity & Innovation	3	M	Looks ahead and can spot opportunities/obstacles and to develop new approaches, products and services to meet organizational needs. Encourages others to challenge traditional approaches. Asks thought provoking questions to spark others creativity. Support and work with others to produce innovative solutions.
Customer Focus	3	H	Takes time to understand the real underlying needs beyond those expressed. Focus resources on priority areas and /or key customer groups. Always work closely with customers, developing an independent view of their needs and acting in their long term interest. Monitor customer satisfaction and recommends changes to work processes to improve results and service.
Decision Making	13	H	Makes complex decisions for which there are no set procedures. Develops innovative solutions that address the root cause of the problem and prevent recurrence. Aligns decisions with organizational goals, direction, ethics and values. Anticipates obstacles and thinks ahead about steps. Makes sound business decisions when faced with complex and contradictory alternatives Defines, communicates and consistently exemplifies the organization's values and ethics
Financial responsibility	2	H	Understands the current costs of work processes and programs. Balances cost versus benefit in taking action or making cost related decisions. Prepares accurate cost estimates and schedules. Monitors the budget, tracks costs and revenue, where appropriate. Takes corrective action as required. Monitors to ensure the efficient and appropriate use of resources. Continuously looks for methods to improve operational efficiencies
Process improvement & Quality Management	2	M	Can identify when Process Improvement methodology should be used to improve a situation Can assemble a process improvement team and deploy basic team forming activities Can provide leadership in applying PI methodology Often holds the role of 'PI Team Leads' and has proven results in moving the project through to successful completion
Results Oriented	3	H	.Tackles difficult problems and takes personal responsibility for reaching solutions. Sees obstacles as challenges and develops innovative strategies to overcome them. Strives for continuous improvement and creative solutions. Sets challenging goals and objectives and measures performance against these. Demonstrates the ability to use corporate resources and expertise to achieve desired results.
Safety Focus	2	H	Proactively thinks about his/her safety and the safety of others. Keeps personal and group safety on employees' minds at all times. Adheres to high standards of safety. Reports and / corrects unsafe work conditions. Acts to correct unsafe work habits.
Teamwork	4	H	Encourage and empower others making them feel accountable and

			<p>engaged.</p> <p>Creates new opportunities for individuals to work together, breaking down barriers when necessary.</p> <p>Is a model of cooperative behavior and hold team members accountable.</p> <p>Actively promotes diversity through visible actions and initiatives</p> <p>Manages and balances personal goals with the goals and direction of the Corporation</p>
Leading & Developing others	3	H	<p>Sets a strong example through own behavior.</p> <p>Inspires and empowers others to overcome difficulties and achieve.</p> <p>Provides challenging assignments and specific opportunities to broaden employees' skills and experiences.</p> <p>Encourages and acts upon feedback to self.</p> <p>Provides guidance, counsel, direction, and assistance to employees.</p>

Technical/ Functional Competencies

Technical/Functional	Skill Level B, W, A,E	1,2,3,4
High level of organizational and Administrative skills	W	4
Ability to work independently	A	4
Brilliant Judgment and Analytical Skills	W	4
Excellent interpersonal Skills	E	4
High degree of integrity and confidentiality	E	4
High level of proficiency in problem solving related to increased operating efficiency	W	4
Knowledge of Financial and Tax Regulation including NIS, PAYE and VAT	W	4
Excellent knowledge of financial practices	W	4

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

1. Must have ACCA and CIA (Certified Internal Auditor). Also CRMA or other suitable professional qualifications will be an asset.
- AND
2. Minimum of 10 years Audit Management and Leadership experiences that are relevant to audit risk, assurance and controls.

Legend:

H:	High Requirement. Required performance could not be achieved without demonstration of this competency.
M:	Medium Requirement. Required performance would be difficult to attain without demonstration of this competency.
L:	Low Requirement. Required performance is not dependent on demonstration of this competency.
I,II,III,I V:	The skill level required for effective performance. Skill levels are defined in the Competency Model
*	If a formal leader, all leadership competencies will apply. A formal leader is primarily responsible for the leadership and/or

	supervision of others. Duties are generally different than the duties of the others in the group.
B:	Basic – Brief, general familiarity. Understanding of where knowledge can be applied, but limited on-the-job application.
W:	Working – Detailed familiarity and understanding. Proficient in applying the knowledge and skills for regular job requirements.
A:	Advanced – Comprehensive understanding (in-depth familiarity with fine points). Able to handle complex or non-routine applications.
E:	Expert – Comprehensive and conceptual understanding. Expert, “go to” resource, can handle highly complex problems or Situations.

This document is validated as an accurate and true description of the job as signified above.

Employee Sign Date

Supervisor Sign Date

Head of Department/Division Sign Date

Date received in Human Resource Division

Date Created/revised