

REGIONAL HEALTH AUTHORITY
JOB SPECIFICATION & DESCRIPTION

JOB SPECIFICATION

JOB TITLE: Assistant Internal Auditor

DIVISION: Internal Audit

DEPARTMENT:

ROLE AND CORE FUNCTIONS OF JOB:

Under the general direction of the Director, Internal Audit, the Internal Auditor has responsibility to conduct audits of the Region's financial and operational systems, ensuring compliance with the Financial Administration and Audit Act (FAA Act). To achieve this, the Internal Auditor shall:

- Examine financial transactions of the Region to detect and prevent fraud and recommend corrective action.
- Perform operational and financial audits and report to the Director, Internal Audit inadequacies observed.
- Ensure the maintenance of an effective system of internal control and the reliability of accounting and other records.
- Conduct Management Audit throughout the Region

SPECIFIC KNOWLEDGE REQUIRED:

- Knowledge of all aspects of accountancy and internal control procedures and sound knowledge of the Financial Administration and Audit Act.
- Practical experience of EDP systems and their applications.
- Knowledge of the management of inventory systems.

QUALIFICATIONS AND EXPERIENCE:

- BSc. in Accounting or equivalent.

PLUS• Three (3) years experience in audit.

REQUIRED SKILLS AND SPECIALISED TECHNIQUES

- Ability to communicate effectively both in written and oral format.
- Ability to analyse and interpret financial and accounting reports.
- Ability to implement modern financial management techniques.
- Ability to display good management and interpersonal skills.
- Ability to function effectively in a crisis situation.

SPECIAL CONDITIONS ASSOCIATED WITH JOB:

- Required to work beyond normal working hours, including Saturdays and Sundays, when necessary to meet deadlines.
- Expected to display a high level of integrity and professionalism.
- Exposure to confidential information.

JOB DESCRIPTION

REPORTING RELATIONSHIPS

REPORTS TO: **Director of Internal Audit**

FUNCTIONAL RELATIONSHIPS:

Indicate positions/departments over/from which the position:

(a) Receives functional direction

Director of Internal Audit

LIAISES WITH:

Internally

Director - Management Information Systems
 Director –HRD
 Director - Operations
 Regional Director and CEO
 Director –Finance
 Regional Technical Officer
 Quality Assurance Manager

Externally:

Financial institutions
 Lending Institutions - Local
 Government agencies and departments
 Ministry of Health –Principal Finance Officer / Internal Auditor

DUTIES & RESPONSIBILITIES:

1. Review the operations of the Finance and Accounting Divisions, and the operational units of the institutions within the Region, in accordance with the guidelines of the FAA Act and ensure that compliance with policies, plans, procedures and relevant laws and regulation.
2. Conduct tests and evaluations to assess the Region's internal control systems and reliability of accounting and other records.
3. Perform operational and financial audits in order to assess the efficiency and effectiveness of operations and make recommendations for improvement to the Director, Internal Audit.
4. Examine financial transactions to detect and prevent fraud and recommend corrective action, to the Director, Internal Audit.
5. Examine financial statements, reports and related records to ensure the adequacy and correctness of information.
6. Conduct audits of financial transactions to identify deficiencies in control, duplication of effort, errors, waste, extravagance, improprieties or failure to comply with regulations and approved policies.
7. Prepare draft reports with findings of audits undertaken and submit to the Director, Internal Audit.
8. Assist in the conduct of the annual audit reviews in respect of the external audit, and the MOH's internal audit
9. Ensure cost standards are maintained on the basis of patient / day direct cost, on going analysis of operating efficiencies and allocation of overhead expenses by cost centres.
10. Examine department activities for compliance with management plans and policies.
11. Assess the proper accountability of assets by conducting inventories.
12. Review records pertaining to small and material assets, such as equipment and buildings, to determine degree to which they are utilized.
13. Conduct special studies for management such as those required to discover mechanics of detected fraud and to develop controls for fraud prevention.
14. Perform any other related function as assigned by the Director, Internal Audit.

AUTHORITY TO:

- Access accounting records within the Authority and the Region
- Recommend that effective control systems be implemented

PERFORMANCE CRITERIA:

This job is satisfactorily performed when:

- Targets of the Unit have been attained and efficiency is maintained.
- Compliance with stated accounting and operational procedures and practices are obtained.
- Preparation of financial reports is on a timely basis.
- Proper management of debt servicing and investments.
- Efficiency is maintained in cash flow management.
- Confidentiality and integrity is maintained.