



NATIONAL DRUG SERVICE ORGANIZATION

INTERNAL JOB DESCRIPTION

DOCUMENT TITLE	Internal Audit Manager		
DOCUMENT IDENTIFICATION NUMBER	L4-GEN-HRD-66	REVISION NUMBER	02
EFFECTIVE DATE	13 June 2023		
NEXT REVIEW DATE	13 June 2025		

Job Description

Position	Internal Audit Manager		
Department	General Manager		
Date Prepared	13/06/2023	Supersedes	20/06/2022
Reports to	General Manager		
Subordinates			
Minimum Qualifications	<ul style="list-style-type: none"> Professional qualification (e.g. ACCA, CA) from a recognised institution and membership of recognised Professional Institute; Professional Certification in Auditing; Must also be a Certified Internal Auditor and membership to a recognized institute / association of internal auditors is desirable. 		
Minimum Experience	<ul style="list-style-type: none"> At least 5 years audit experience post-qualification with proven knowledge in the development of a strong control environment and/or a risk assessment background. Experience in conducting or supervising all types of audits (operational, performance, financial and IT)2 in a distribution firm. 		
Special Requirements	<ul style="list-style-type: none"> Communication and presentation skills Conflict management skills Decision-making skills Interpersonal skills Leadership skills Mentoring and coaching skills Team building skills 		



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Specialised Knowledge	<ul style="list-style-type: none"> • Knowledge in Auditing standards, techniques, activities, and processes; • Knowledge in Risk management and risk assessment; • Knowledge in accounting and financial rules, laws, standards, and practices; • Knowledge in Fraud investigation and detection criteria and strategies; • Proficient in the use of computers and computer software relevant to the position.
Competencies required	<ul style="list-style-type: none"> • Apply interpersonal styles/methods to develop, motivate and empower individuals toward achievement of goals; • Capable of maintaining quality whilst working under pressure and adhering to deadlines; • Capacity to motivate and influence people positively, and create a climate where people want to do their best; • Conceptual and practical thinking; • Customer focused • Organisational awareness with an understanding of how to engage the organisation to get things done; • Maintain confidentiality and is respectful of sensitive situations; • Methodical and organised, and able to look at the big picture without losing the attention to details; • Professionalism and adherence to good work ethics; • Question status quo / conventional approaches and encourage new ideas and innovations for progress; • Resilience and personal drive, self-motivation; • Results and performance driven; • Visionary, thinks and acts strategically.

1. Purpose of the job

Accountable to the National Drug Service Committee (NDSC) to provide objective and independent assurance on the adequacy and effectiveness of the Organisation's systems of internal controls, risk management, fraud risk management and corporate governance as well as provide management with constructive , cost effective recommendations to improve operations.



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2. Reporting Matrix

Internal Auditor shall report administratively to NDSO General Manager and functionally to NDSC.

3. Key Performance Areas

- 3.1 Plan, coordinate, manage and direct the Internal Audit Function at NDSO;
- 3.2 Formulate the Internal Audit Universe;
- 3.3 Develop the Annual risk based internal audit plan;
- 3.4 Plan and execute internal audit, special investigations, inspection, monitoring and evaluation of the adequacy and effectiveness of the internal control, financial management, accounting, administrative, data quality, computing and other operational activities of the NDSO;
- 3.5 Adopt a systematic and disciplined approach to evaluate and improve risk management, internal control systems and administrative processes compliant with relevant statutes, directives, guidelines, policies and governance standards;
- 3.6 Provide the NDSC with an independent and objective assurance regarding good corporate governance;
- 3.7 Quality review of the work of junior staff in including audit planning, field work, reporting and documentation;
- 3.8 Manage the efforts and performance of the internal audit team;
- 3.9 Perform adhoc consulting assignments.

4. Key Duties and Responsibilities

Internal auditing:

- Facilitate meetings with other departments to determine the audit scope, auditable activities and design detailed plans;
- 4.1 Prepare comprehensive risk based audit programme covering inspection and operational audits at NDSO and submit to the General Manager for approval;
 - 4.2 Define the scope for operational, information technologies and financial audit projects and select/develop appropriate audit steps necessary to promote effective audit coverage and delivery of risk assessment and internal audit services and solutions;
 - 4.3 Focal person for the for Internal Audit and Risk Management on issues of planning and budgeting, and quarterly reporting on internal audit budget utilisation;
 - 4.4 Implement the annual audit programme to ensure an effective control environment in all operational, financial and systems environment of the NDSO;



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- 4.5 Organise and undertake special assignments as assigned by NDSC or the General Manager as applicable, including investigation of fraud or other irregularities (forensics), and report to NDSC or the General Manager outcomes of such assignments;
- 4.6 Recommend way of improving the economy, efficiency and effectiveness of operations based upon findings from an impartial and objective examination;
- 4.7 Review audit reports, and present recommendations and conclusions of audit reviews to the General Manager;
- 4.8 Identify and analyse risks that may hinder the achievement of the NDSO’s objectives and recommend how those risks should be addressed through proper internal control systems and procedures;
- 4.9 Analyse effectiveness and efficiency of operational and management processes and system controls with great **EMPHASIS** on the following:
 - a) Ordering and distribution of medicines to GOL Hospitals
 - b) Receipts to the Trading Account
 - c) Disbursements from the Trading Account amongst others.
- 4.10 Report any weaknesses in internal controls and processes to the General Manager, and participate in the development of new systems to ensure that efficient and effective controls are incorporated;
- 4.11 Oversee and monitor progress in the implementation of audit recommendations through follow up audits to ensure that proper corrective actions are taken.
- 4.12 Coordinate with and support the activities of the external auditors
- 4.13 Provide support to the NDSC as necessary

Management of the Internal Audit Function:

- 5.1 Develop, update and implement policies, strategies, processes, systems and procedures for the effective delivery of the unit’s objectives;
- 5.2 Participate in formulation of the Corporate Strategy;
- 5.3 Develop short- and long-term plans and budgets for the Internal Audit Function, monitor progress, assure adherence and evaluate performance on a regular basis;
- 5.4 Manage the delegated Internal Audit Function budget to ensure optimal use;
- 5.5 Achieve the mission, goals and objectives of the function, and report progress to the General Manager;
- 5.6 Ensure team compliance with all relevant NDSO values, policies and standards, and statutory requirements;
- 5.7 Work towards building a positive workplace and team culture, and a climate that attracts, retains and motivates top quality personnel;



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- 5.8 Plan the Internal Audit Function's activities and maintain direct oversight on its operations and the staff in terms of (a) work scheduling, (b) estimating resource and staffing needs, (c) allocating and delegating tasks, and (d) recruiting, training, developing, supporting, supervising, mentoring, motivating and appraising staff;
- 5.9 Research and adopt best practices in own area of work, and maintain high level of knowledge in order to effectively undertake the duties of the post;
- 5.10** Undertake any other duties as delegated by the General Manager but not operational