

B.2 DUTIES OF THE POST		
<p>1.</p> <p>1.1.</p>	<p>STRATEGIC MANAGEMENT AND CONSULTATIVE FUNCTIONS</p> <p>CHANGE CATALYST (INITIATE AND MANAGE CHANGE)</p> <p>To initiate and manage strategic and procedural change by:</p> <ul style="list-style-type: none"> • Acting as a change catalyst/agent for change in the municipality by providing assurance, advice, insight, and objectivity at organisational level. • Improving municipal efficiency and effectiveness based on internal audits observation and recommendations. • Supporting and facilitating strategic changes for the municipality to achieve its strategic objectives. • Identifying the potential risks identified with change (both internal and external factors i.e., emerging risks) and proposing effective controls for those risks. • Ensuring buy-in from Council and senior management and effected functions to implement identified change. • Promoting change management through consultative engagements • Providing foresight on emerging risks <p>To ensure that the standards of the IPPF is executed to the extent that the change required within the municipality through the internal audit activities are effective</p>	<p>Ongoing</p>
<p>1.2</p>	<p>AUDIT UNIVERSE</p> <p>To establish and manage the audit universe of the municipality by:</p> <ul style="list-style-type: none"> • Development of an audit universe that represents the potential range of all audit activities and is comprised of a number of auditable entities within the municipality. • Conducting internal audits within the audit universe on a risk-based approach for the following directorate and departments in the audit universe: <ul style="list-style-type: none"> - Office of the Municipal Manager: Internal Audit; Communication/ Media; LED; IDP; SDBIP; Compliance - Financial Services: ICT; Budget, Reporting & Expenditure; Revenue; SCM - Corporate Services: HR; Town Planning; Administrative Support Services: Committee Services & Records - Community Services: Libraries; Traffic; Housing; etc. - Infrastructure: Civil; Electrical & Fleet; Project Management <p>To ensure that the full potential range of all audit activities are identified and documented and to ensure that adequate assurance coverage is scheduled for the full universe.</p>	<p>Ongoing</p>

<p>1.3</p>	<p>ESTABLISH AND MAINTAIN RELATIONSHIPS</p> <p>Maintains sound relations, demonstrates sound business values to stakeholders and monitors allocated programs and activities by:</p> <ul style="list-style-type: none"> • Establishing a strategically focused internal audit function that understands the Council, executive management, and the organisational expectations (i.e., the organisations understanding/expectations of the value adding role of internal audit). • Strategic ability to reprioritise and respond to changing events • Leading discussions with Senior Management regarding audit observations, providing regular updates to auditees and the audit staff. • Building trusting and open relationships with Senior Management on each audit and develop ongoing relationships with key stakeholders. • Providing feedback and evaluation to team members for audit assignments. • Acting as mentor and coach to less experienced audit team members and support others to develop. • Creating an environment to encourage knowledge sharing, asking questions, and sharing viewpoints with stakeholders. • Facilitating awareness of control, risk, and governance across the organisation. • Consultative (advisory) business practise to address complex organisation issues. • Delivering critical assessment without fear of favour through independence and objectivity. • Obtaining complete knowledge and understanding of the entire organisation at all levels. • Ensuring that the Risk Based Audit Plan is aligned to the organisation’s strategy and objectives. • Ensuring that audit observations communicate root causes and cost-effective workable solutions. • Building a strong network of relationship at organisational level to ensure business understanding of the Internal Audit Function. • Advising Council and senior management on best practices in governance, risk management, control, and compliance. <p>To ensure adequate and effective communication of the internal audit findings and recommendations on improving the control, risk, and governance environment to assist the organisation in achieving its goals.</p>	<p>Ongoing</p>
<p>1.4</p>	<p>ETHICS AND GOOD GOVERNANCE</p> <p>Assess and promote an ethical climate and good governance in the entire organisation by:</p> <ul style="list-style-type: none"> • Promoting a culture of values and ethics throughout the organisation through a planned approach. • Creating awareness of the role of ethics and values in the governance process and the relationship between governance, risk management and control. • Determining and evaluating the level and nature of risks related to the organisation’s ethical climate in terms of its business, internal and external pressures, and culture. • Developing a clear picture of the organisations ethical climate and propose controls/processes that is designed to maintain or improve it. • Advising on the adequacy of positive personnel practices in supporting an ethical climate. • Evaluating the strategies in place to support and enhance the ethical culture. • Playing a pro-active role in supporting the ethical aspects of Council by advising them on current governance obligations and practices. <p>To ensure that the organisation comply with the requirements of the Constitution of the Republic of South Africa, 1996</p>	<p>Ongoing</p>
<p>1.5</p>	<p>COORDINATION OF ASSURANCE FUNCTIONS</p> <p>Manage interactions with external auditors, regulatory bodies, and other internal assurance functions by:</p> <ul style="list-style-type: none"> • Coordinating with and supporting both internal and external assurances groups involved in assuring 	<p>Ongoing</p>

	<p>compliance with laws and regulations and organisational policies</p> <ul style="list-style-type: none"> • Coordinating the development and maintenance a system of combined assurance. • Influencing /advising on policy matters for the organisation as a whole. • Coordinating assurance activities to ensure resources are used in the most effective and efficient way. <p>To share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimize duplication of efforts.</p>	
2	MANAGEMENT SUPPORT FUNCTIONS	
2.1.	<p>AUDIT PLAN AND PROGRAM</p> <p>Co-ordinates and controls processes and procedures associated with the formulation of the Municipality's 3-year Internal Audit Strategy and Annual Audit Plan for the Division in line with the organisation's strategy, by:</p> <ul style="list-style-type: none"> • Interpreting legislative requirements and discussing with the Audit Committee, with aim of getting approval. • Researching key compliance aspects related to controls, risk, accounting procedures and practices and performance management for inclusion into the plan and program. • Interacting and providing information and opinion on researched issues to the Accounting Officer/ Audit Committee, commenting specifically on the appropriateness of the Plan/ Program against the results of the research. • Leading the development and implementation of a strategic and operational internal audit plan using appropriate risk-based methodology including any risks or control concerns identified by Executive Management and submit the plan to the audit committee for approval. • Adjusting the Plan/ Program based on the approval of recommendations/ submissions prior to implementation. <p>To ensure that key risk-based issues are given consideration during the formulation of internal audit plans and programs in accordance with applicable legislation and International Internal Auditing Standards.</p>	<p>Annually</p> <p>Interaction on implementation with the Audit Committee/ in consultation with Executive Management</p>
2.2.	<p>ASSURANCE & CONSULTING SERVICES</p> <p>To enhance and protect organizational value by providing stakeholders with risk-based, objective, and reliable assurance, advice, and insight by:</p> <ul style="list-style-type: none"> • Providing independent and objective assurance and contributes to the effectiveness and efficiency of the municipality's governance, risk management, and control systems/ processes to Executive Management, Audit Committee and Council. • Advising Executive Management and the Audit Committee on the adequacy and effectiveness of the Municipality's governance, risk management and internal control systems. • Providing consulting services to Executive Management which includes assisting in problem solving activities achieving the municipality's objectives and add value as mandated by the Internal Audit Charter. <p>To ensure that good governance within the organisation is strengthened through compliance with laid down policies, procedures, and International Internal Auditing Standards.</p>	<p>Ongoing</p>
2.3.	<p>MANAGING THE INTERNAL AUDIT ACTIVITY</p> <p>Strategically leading the internal audit function to achieve the desired goals and objectives through identifying and defining the immediate, short- and long-term objectives/ plans associated with the Internal Audit functionality by:</p> <ul style="list-style-type: none"> • Keeping abreast with internal audit developments, standards, legislation, new trends and appropriate audit direction/methodology by conducting research into best practices relating to the profession and discuss updates with executive management, audit committee and departments. 	<p>Ongoing</p>

	<ul style="list-style-type: none"> Directing, supervising, and managing the activities of the internal audit activity which includes amongst other things planning, resource management, implementation of operating policies and procedures, review of work, coordination of assurance and quality assurance. Effectively managing the Internal Audit Activity to ensure it adds value to the organization by providing objective and relevant assurance, and contributes to the effectiveness and efficiency of governance, risk management and internal control processes of the organisation by ensuring compliance with the 12 core principles of the International Professional Practice Framework. Liaising with the staff of the unit regularly to discuss progress with projects. Liaising with staff of the unit to discuss strategy of the unit and link it to strategy of the municipality. Interacting with the Auditor-General/ external auditor to ensure coordination of the department's work with that of the external auditor. Establishing a formal monitoring process to ensure that follow-up audits are conducted to ensure that auditor's recommendations are implemented timely to ensure that unacceptable risk is addressed. <p>To ensure an effective and efficient internal audit unit operating in accordance with legislation and International Standards.</p>	
2.4.	<p>PLANNING</p> <p>Formulation of strategic direction as well as underlying organisational policy to set plans for the Internal Audit Activity which requires understanding of the critical interaction between the major functions of the organisation to deal with uncertainty and risk by:</p> <ul style="list-style-type: none"> Analysing the contents of the Municipal Risk Register and evaluating which are above the tolerance level that need to be reviewed. Establishing risk-based plans to determine the priorities of the Internal Audit Activity, consistent with the organization's goals. Basing the Internal Audit Activity's plan of engagement on a risk assessment. The input of executive management and the audit committee to be considered in this process. Reviewing the audit plan regularly and adjust to include emerging risks. Establishing Internal Audit Activity goals, policies, engagement work schedules, staffing plans, financial budgets, and activity reports consistent with its charter and the goals of the organization. <p>To ensure that strategic objectives of the Division consistent with those of the municipality are achieved and comply with the International Internal Auditing Standards and legislation.</p>	Ongoing
2.5.	<p>COMMUNICATION AND APPROVAL</p> <p>Disseminates guidance and information on specific key performance areas and requirements associated with the internal auditing division and reporting program and procedures by:</p> <ul style="list-style-type: none"> Communicating the Internal Audit Activity's plans and resource requirements, including significant interim changes to executive management and the audit committee for review and approval. Communicating the resource limitations and the impact thereof to executive management and the audit committee. Communicating to executive management and the audit committee the need for the amendment of the internal audit plan in addressing emerging risks of the municipality to ensure that municipal objectives are achieved. <p>To ensure information, advice, opinions, and approvals on relevant matters, communicated through the various mediums is timely and accurately interpreted through the provision of adequate and clear explanation and facts.</p>	Ongoing
2.6.	<p>INTERNAL AUDIT POLICIES AND PROCEDURES</p> <p>Establishes, manages, controls, and directs the implementation of specific internal auditing policies and</p>	Continuously

	<p>procedures, systems and controls associated with the various internal auditing activities of the internal audit function by:</p> <ul style="list-style-type: none"> Establishing an audit methodology and audit procedures to guide the Internal Audit Activity to conduct audits/ reviews and consulting requests in accordance with the International Standards of the Institute of Internal Auditors, and continuously review in line with best practice. Developing and maintaining an Internal Audit Charter for the internal auditing function which reflects the department's responsibilities, authority and reporting relationships, and review periodically. Developing and maintaining an Audit Committee Charter for the audit committee which reflects the committee's oversight responsibilities, authority, and reporting relationships, and ensure review by the committee annually. Establishing internal audit policies for the quality assurance and improvement of performance of the Internal Audit Function which includes internal and external reviews of the Division's conformance with the International Standards for the Professional Practice of Internal Auditing. Establishing internal audit policies for the administrative functioning of the Division. <p>To ensure compliance with relevant legislative prescripts and the International Standards for the Professional Practice of Internal Auditors.</p>	
<p>2.7.</p>	<p>RESOURCE MANAGEMENT</p> <p>Managing the Internal Audit Activity's resources appropriately, sufficiently, and effectively by:</p> <ul style="list-style-type: none"> Ensuring that the Internal Audit Activity's resources are appropriate, sufficient, and effectively deployed for effective functioning & to achieve the approved plan including the objectives of the Internal Audit Activity. This involves managing own staff and/ or co-sourced service providers. <p>To ensure that resource requirements of the Division are sufficient to assist the municipality towards achieving its objectives.</p>	<p>Ongoing</p>
<p>2.8.</p>	<p>COMMUNICATE INTERNAL AUDIT KEY PERFORMANCE INDICATORS</p> <p>Execute and report on the internal audit function and the progress with the execution of the Risk Based Audit Plan by:</p> <ul style="list-style-type: none"> Setting key performance standards (indicators) for the internal audit function, monitoring achievement of such standards and communicate results to the Audit Committee. Reporting must include significant risk exposures control issues, including fraud risks and governance issues. Developing and maintain a quality and assurance and improvement program that covers all aspects of the internal audit function. <p>To ensure adequate progress with the implementation and execution of the internal audit plan</p>	<p>Quarterly</p>
<p>2.9.</p>	<p>CONSULTING AND COORDINATION</p> <p>Provide consulting services and facilitate coordination of services ensuring proper coverage and minimising duplication of efforts by:</p> <ul style="list-style-type: none"> Sharing information and coordinating activities with other internal and external providers of relevant assurance and consulting services to ensure proper coverage and minimise duplication of efforts. Promoting and facilitating intergovernmental relations through participation on external forums. Consulting and coordinating of information regarding quarterly internal audit assessments of key control activities with the Office of the Auditor-General for the quarterly meeting with the Executive Mayor and Executive Management Consulting with Provincial and National Treasury on the completion of questionnaires on Audit Committees, Internal Audit, Risk management, governance, and compliances with MFMA to ensure 	<p>Ongoing</p>

	<p>proper coverage and minimise duplication of efforts.</p> <ul style="list-style-type: none"> Coordinating and supporting the Auditor-General with the annual stock-take at municipal stores for their external audit coverage, through execution of the audit work on their behalf resulting in full reliance on the work of Internal Audit. Consulting with Executive Management and Accounting Officer on outcome of quarterly performance audits to assure evidence submitted is reliable and correct before consideration by the Audit and Performance Audit Committee. <p>To ensure the understanding and knowledge of the disciplines/ functions of the municipality and to ensure achievement of the municipal objectives.</p>	
2.10.	<p>TRAINING AND DEVELOPMENT</p> <p>Managing and guiding the personnel in the Internal Audit unit, by:</p> <ul style="list-style-type: none"> Supervising Internal Audit staff, ensuring quality audit work and monitoring progress on audit engagements. Reviewing the audit reports and audit work of auditing staff and mentoring same regarding conducting the various types of audits. Conducting regular one-on-one training to staff w.r.t. the use of audit software, approach, and methodology of various types of reviews, applicable legislation, terminology, and audit report writing. <p>To consistently maximise performance and quality of staff outputs.</p>	Ongoing
2.11.	<p>CONDUCT INTERNAL AUDIT REVIEWS</p> <p>Leading and conducting internal audits in all municipal departments according to relevant standards of the Institute of Internal Auditors, by:</p> <ul style="list-style-type: none"> Developing and reviewing draft audit program prior to the audit from the approved audit plan Establishing the objective of the review or audit Ensuring that an engagement interview with Directors and Managers take place Reviewing risks and scope of the audit prior to audit. Approving on the nature and size of the sample Approving on what tests the sample will be subjected to Requesting the information from the department Analysing the data/information/process to determine trends, effectiveness of controls, efficiency of the process, compliance with legislation and accuracy Determining the cause of the findings and ensure that the recommendations address it. Continuously be aware of potential fraud and other irregularities Discussing initial findings with the team to obtain clarity and certainty thereof Ensuring all internal audit processes on the audit software as electronic working papers are kept. Considering and approving recommendations w.r.t. the findings to improve controls, streamline processes and generally adding value to the Municipality, financially and administratively. Authorising Internal Audit reports before submission to the Director for his/her response. <p>To contribute to the municipality to accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of senior management's performance, risk management, control, and governance processes.</p>	Ongoing
2.12.	<p>REPORTING TO THE AUDIT COMMITTEE AND EXECUTIVE MANAGEMENT</p> <p>Facilitate reporting to Executive Management and the Audit Committee and approval of the Audit Committee Charter and reporting on Audit Committee duties/ performance to Council by:</p> <ul style="list-style-type: none"> Reporting periodically but at least quarterly to the Audit Committee and Senior Management on the Internal Audit Activity's purpose, responsibility, and performance relative to its plan. Reporting also includes significant risk exposures and control issues, corporate governance issues and other matters raised by the Audit Committee or senior management. Assisting the audit committee in evaluating the adequacy of the personnel and budget, and the scope and results of the internal audit activities, to ensure that there are no budgetary or scope limitations 	Executive Management Daily

	<p>that impede the ability of the internal audit function to execute its responsibilities.</p> <ul style="list-style-type: none"> Facilitating the implementation of combined assurance and provide information on the coordination with and oversight of other control and monitoring functions (e.g., risk management, compliance, security, business continuity, legal, ethics, environmental, external audit). Reporting on the implementation of the annual audit plan, as approved, including as appropriate any special tasks or projects requested by management and the audit committee and the sufficiency of department resources. Advising Senior Management on all matters relating to internal audit, risk & risk management, internal controls, governance, accounting procedures & practices, performance management, loss control and compliance with legislation. Facilitating the approval of the Audit Committee Charter by Council. Facilitating the submission of Audit Committee minutes to Council as a means of reporting on the duties/ performance of the committee <p>To provide assurance to the municipality in conformance with the International Internal Auditing Standards and in compliance with legislation.</p>	<p>Audit Committee Quarterly</p>
<p>2.13.</p>	<p>SECRETARIAT TO THE AUDIT AND PERFORMANCE AUDIT COMMITTEE</p> <p>To facilitate the administrative and meeting procedures of the various committees the Division reports to by:</p> <ul style="list-style-type: none"> Determining suitable dates for the Audit and Performance Audit Committee meetings – at least four per year. Compiling an appropriate agenda and attach supporting information and documentation. Ensuring timeous distribution thereof to the National Treasury, Provincial Treasury, Office of the Auditor-General, Audit Committee members, Executive Mayor, Mayor Committee members, Speaker, and Executive Management. Participating actively in the discussions. Ensuring the compilation of accurate minutes. Ensuring the remuneration of members for attending of meetings. <p>To ensure that the functions of the Audit and Performance Audit Committee are effective and efficient and to interact between the Audit Committee and the municipality in compliance with relevant legislation.</p>	<p>Quarterly</p>
<p>2.14.</p>	<p>MONITORING COMPLIANCE</p> <p>Monitoring applications, procedures and processes associated with specific statutory financial responsibilities and functions/ activities of the Municipality by:</p> <ul style="list-style-type: none"> Analysing Financial Statements and commenting to the Chief Financial Officer/ Audit Committee on the credibility of the report with respect to the financial position of the Municipality and compliance with applicable Acts. Perusing through contractual agreements and assess compliance with laid down financial and procurement procedures. Analysing accounting recordings and reconciliation sequences related to revenue and expenditure transactional activities against policy and procedures. Evaluating the adequacy and capability of internal controls to identify with deviations from guidelines and procedures. Assessing the validity of performance and costing systems and checking accuracy in specific applications (project costing, etc). Preparing comments and opinions on observations of specific processes, procedures, controls, and systems. Providing consulting service to various departments and directorates within the municipality. <p>To ensure procedures, systems and controls are capable of minimising end/ or eliminating incidence of judgemental and application errors or non-conforming actions.</p>	<p>Ongoing</p>
<p>2.15.</p>	<p>RISK MANAGEMENT AND FRAUD PREVENTION</p> <p>Responsible for providing independent assurance to Executive Management and the Audit Committee on the adequacy and effectiveness of the enterprise-wide risk management and fraud prevention process of the municipality by:</p>	<p>Ongoing</p>

	<ul style="list-style-type: none"> • Examining, evaluating, reporting, and recommending improvements on the adequacy and effectiveness of management’s risk processes. • Confirming that risks arising from business strategies and activities is identified and prioritised, and focuses on efficient, economic, and effective use of resources. • Verifying that management has determined the level of risk acceptable to the municipality, and the risk mitigation activities is designed and implemented to reduce risk to an acceptable level. • Being alert to fraud red flags and other irregularities and recommending to management on incidents that need to be investigated. • Assisting the organisation by identifying and evaluating significant exposures to risk and contributing to the improvement of risk management and control processes • Monitoring and evaluating the adequacy and effectiveness of the organisation’s risk management systems. • Evaluating risk exposures relating to the organisation’s governance, operations, and information systems regarding the: <ol style="list-style-type: none"> 1. Reliability and integrity of financial and operational information 2. Effectiveness of operations 3. Compliance with laws, regulations, and contracts 4. Safeguarding of assets • Addressing risk consistent with engagement’s objectives and be alert to the existence of other significant risks • Incorporating knowledge of risks gained from consulting engagements into the process of identifying and evaluating significant risk exposures of the organisation • Evaluating and contributing to the improvement of risk management, control and governance processes using a systematic and disciplined approach <p>To ensure good governance within the municipality, including compliance with relevant legislation and International Internal Auditing Standards.</p>	
<p>2.16.</p>	<p>PERFORMANCE MANAGEMENT</p> <p>Reviewing the performance management processes of the municipality, by:</p> <ul style="list-style-type: none"> • Auditing actual performance results documented on the SDBIP system in terms of Section 45 of the Municipal Systems Act. • Keeping the Audit and Performance Audit Committee informed on the progress of the performance measures. • Reviewing of organisations performance management systems. • Submission of quarterly reports on the performance management system of the Council to the Audit Committee. • Reviewing of the monitoring system to ensure that the Municipality is achieving the performance targets set. • Examination and evaluation of the performance indicators of the respective business units. • Managing and updating of actual performance on the key performance indicators of the Internal Audit Department. • Keeping of valid, accurate and complete Portfolio of Evidence to support actual performance reported. <p>To consistently ensure that effective and efficient performance management within a Municipality is carried out.</p>	<p>Quarterly</p>
<p>2.17.</p>	<p>INTERNAL CONTROL</p> <p>Responsible for providing independent assurance to Executive Management and the Audit Committee on the adequacy and effectiveness of the internal control process of the municipality by:</p> <ul style="list-style-type: none"> • Assisting the organisation in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement. • Based on the result of the risk assessment, evaluating the adequacy and effectiveness of controls encompassing the organisation’s governance, operations and information systems including: 	<p>Ongoing</p>

	<ol style="list-style-type: none"> 1. Reliability and integrity of financial and operational information 2. Effectiveness and efficiency of operations 3. Safeguarding of assets 4. Compliance with laws, regulations, and contracts <ul style="list-style-type: none"> • Ascertaining the extent to which operating, and program goals and objectives have been established and conform to those of the organisation. • Reviewing operations and programs to ascertain the extent to which results are consistent with established goals and objectives to determine whether operations and programs are being implemented or performed as intended. • Ascertaining the extent to which management has established adequate criteria to determine whether objectives and goals have been accomplished. If inadequate, internal audit will work with management to develop appropriate evaluation criteria. • Addressing controls consistent with engagements objectives and be alert to the existence of any significant control weaknesses. • Incorporating knowledge of controls gained from consulting engagements into the process of identifying and evaluating significant risk exposures of the organisation. • Designing new processes/ controls or redesign existing ones to establish effective controls and streamline processes. • Assessing, verifying, reporting, and advising on the outcome of the Key Controls to Executive Management, the Audit Committee, the Executive Mayor and the Office of the Auditor-General. <p>To ensure that organisational risk is sufficiently mitigated to achieve municipal objectives efficiently, effectively, and economically, including compliance with relevant legislation and International Internal Auditing Standards.</p>	
<p>2.18.</p>	<p>GOVERNANCE</p> <p>Responsible for providing independent assurance to Executive Management and the Audit Committee on the adequacy and effectiveness of the governance process of the municipality by:</p> <ul style="list-style-type: none"> • Assessing and making appropriate recommendations for improving the governance process on its accomplishment of the following objectives: <ol style="list-style-type: none"> 1. Promoting appropriate ethics and values within the organisation 2. Ensuring effective organisational performance management and accountability 3. Effective communicating risk and control information to appropriate areas of the organisation 4. Coordinating of the activities of the Internal Audit Activity and communicating information to Council, external and internal auditors, and management • Evaluating the design, implementation and effectiveness of the organisation’s ethic-related objectives, programs, and activities. <p>To ensure good governance within the municipality that achieves National, Provincial and Local Government objectives, including compliance with relevant legislation and International Internal Auditing Standards.</p>	<p>Ongoing</p>
<p>2.19.</p>	<p>COMMUNICATION AND REPORTING</p> <p>Disseminates guidance and information on specific key performance areas and requirements associated with the Audit Program and procedures, by:</p> <ul style="list-style-type: none"> • Participating in various meetings (Audit Committee, Mayoral Committee, Council, Council portfolio committees, mayoral strategic session, internal and external forums, Disciplinary Board, etc.) and provides comments/ opinions. • Responding to queries/ questions, through the collection of information and/ or presenting and elaborating on findings to substantiate outcomes. • Collaborating with external official departments, professional bodies on audit procedural applications and principles with a view to aligning internal processes. • Providing advice to heads of internal departments on the re-alignment of specific processes, roles, and responsibilities to maintain compliance with statutory legislation. 	<p>Weekly/ Monthly / Annually</p>

	To ensure information, advice, or opinions on relevant matters, communicated through the various mediums is accurately interpreted through the provision of adequate and clear explanations and facts.	
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B.3	AUTHORITY OF THE POST
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1.	Supervisory / Managerial Power	To be the head of the Internal Audit Unit of the Municipality as required in terms of Section 165 of the Municipal Finance Management Act 56 of 2003: The post is responsible for strategically managing the monitoring and investigative audit procedures and any decisions or actions necessary to facilitate such process will be guided by Legislation, policy or guidelines issued by the Audit Committee. The level of skill requires formulation of strategic direction as well as underlying organisational policy to set plans for Internal Audit.
2.	Legislative / Statutory Power	The post is accountable in terms of the appointment under Section 165 of the Municipal Finance Management Act 56 of 2003 and is required to discharge all statutory responsibilities detailed in the legislation and associated procedures of Council. Other legislation: Municipal Systems Act; Municipal Finance Management Act; and Performance Management Regulations.
3.	Delegated Power	Functionally by Accounting Officer/ Council, to render an Internal Audit Service and to have unrestricted access to personnel, records and anything relating to the job function.
4.	Council Policy	All applicable policies including the Internal Audit Charter, Audit Committee and Risk Management Policy.
5.	Procedural Imperatives	All applicable Standard operating procedures in the municipality
6.	Systems Imperatives	Applicable administrative systems
7.	Protocol	Yes, Management, Audit Committee, Executive Mayoral Committee and Council.
8.	Guidelines	Yes, Institute of Internal Audit Standards and code of ethics. National treasury Circulars
9.	Discretionary Power	<p>9.1 Drafting annual audit program, develop and review Internal Audit Charter, Audit Committees Charter, Internal Audit Methodology, Risk Management policy and undertake surprise audits/ inspections at different towns, projects, or stores. Reflect on what needs to be reported and what not to management and audit committees, e.g., significant vs. insignificant.</p> <p>9.2 Authorised and responsible to maintain independence. To this end, the Internal Audit Unit has at all reasonable times authority to inspect all records and property at any location</p> <p>9.3 Has no responsibility or authority over any activity subject to review</p> <p>9.4 Take on audits in accordance with the audit plan</p> <p>9.5 Has at all reasonable times discussions with senior management and require them to provide information, advice, explanations, and any assistance necessary for audit purposes</p> <p>9.6 Conduct such further audits and reviews as the Audit Committee, Accounting Officer or Council may from time to time direct</p> <p>9.7 Develop Policies for the auditing activity, the Audit Committee and for Risk Management purposes by directing its technical and administrative functions</p> <p>9.8 Develop and execute a comprehensive audit program for the evaluation of the management controls provided over all departments</p> <p>9.9 Recommends improvement of management controls designed to safeguard resources and ensure compliance with governance, laws, and regulations</p>

		9.10 Consistently review processes and records for their adequacy to accomplish intended objectives, and appraising policies and plans to the activity or function under audit review
		9.11 Appraises the adequacy of the action taken by operating management to correct reported deficient conditions, accepting adequate corrective action, continuing reviews with appropriate management personnel on action that Internal Audit considers inadequate until there has been a satisfactory resolution of the matter.
10.	Other: Collective Agreements of the SALGBC	Yes, e.g., agreements on remuneration and employee benefits
11.	Other:	11.1 Administer the approvals of purchasing requisitions to the approved amount determined from time to time by Council/ Accounting Officer 11.2 Administer the approvals of leave of staff within section. 11.3 Approval of audit activities and work of the service providers

C.4 SPECIAL CONDITIONS ATTACHED TO THE POST (Specify)

	Internal Auditors are respected to apply and uphold the following principles:
1.	Integrity – the integrity of Internal Auditors established trust and thus provides the basis for reliance on their judgement.
2.	Objectivity – Internal Auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal Auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.
3.	Confidentiality – Internal Auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.
4.	Competency – Internal Auditors apply the knowledge, skills and experience needed in the performance of internal auditing services.
5	Must work overtime when required.
6	Must perform duties in the whole municipal area.
7	The duties listed in this job description are not exhaustive, and the employer is entitled to instruct the employee at any time to carry out additional duties or responsibilities which fall reasonably within the ambit of the job description, or in accordance with operational requirements. Should a grievance be felt about any such instruction issued, representation may be made to supervision or higher authority by means of the grievance procedure, but in the first instance the instruction shall be obeyed.