



The Office of the Auditor-General (OAG) is an Independent Office established under Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of Government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions, Independent Office and any entity that is funded from public funds.

Pursuant to Article 252 (1) (c) of the Constitution, the Office seeks to recruit qualified and competent staff to fill the following positions:

S/No	POSITION	GRADE	POSTS
1.	Director, Internal Audit	OAG 3	1
2.	Deputy Director, Internal Audit	OAG 4	1

Application Procedure

1. All applications must be emailed to the email address provided for each position. No physical applications will be received.
2. Applicants must attach the following documents:
 - 1) Application Form clearly indicating the post applied for, full name of the applicant, National ID Card No, Telephone Number and email address.
 - 2) Academic and professional certificates
 - 3) Other relevant testimonials

NOTE:

It is a criminal offence to provide false information and documents in the job applications. The Office shall take appropriate action on any applicant who shall be found to have presented false information and/ or documents.

The Office of the Auditor-General is an equal opportunity employer and seeks to have diversity in the workforce in line with the Constitution. Only shortlisted and successful candidates will be contacted. Canvassing of any form will lead to automatic disqualification.

Applications should reach the Office on or before **Friday, 18th November, 2022**

Advertisement No. 1

DIRECTOR- INTERNAL AUDIT GRADE OAG 3 (1 Posts) director.internalaudit@oagkenya.go.ke

Purpose of the job

The position is responsible for the provision of independent assurance that the organization's risk management systems, governance and internal control processes are operating effectively.

Duties and Responsibilities

- 1) Evaluate the internal controls and governance process for the Office of the Auditor-General;
- 2) Evaluate and assess risk management control and governance process in order to add value and give assurance to the Office;
- 3) Evaluate the adequacy of internal controls and governance processes and recommend appropriate interventions to the Auditor-General;
- 4) Advise the Auditor-General on improvements in controls and governance procedures;
- 5) Continuously review OAG business process and assess compliance with laws, policies and procedures;
- 6) Oversee the development of the annual internal audit plan based on identified risks;
- 7) Undertake investigation on reported occurrence of fraud, embezzlement and waste within the organization;
- 8) Communicate the results of audit and consulting projects via written reports and oral presentations on a timely basis to the audit committee and the Auditor-General;
- 9) Oversee the overall performance of Internal Audit procedures by identifying and defining audit, developing criteria, reviewing and analyzing evidence, and documenting client processes and procedures;
- 10) Co-ordinate identification, development, and documentation of internal audit issues and recommendations for improvement;

- 11) Co-ordinate the Internal Audit Directorate's quality control and improvement programme activities;
- 12) Provide leadership in the planning, organizing, directing, and monitoring of internal audit operations.

Requirements for Appointment

- 1) A Bachelor's degree from a recognized university preferably in the field's degree in Commerce (Accounting or Finance Option) Economics, or in any other relevant disciplines from a recognized institution;
- 2) Certified Public Accountants of Kenya (CPA-K) or its recognized equivalent qualification; **OR**
A Master's degree in any of the following: Commerce, Accounting, Business Administration, Finance, Strategic Management or equivalent qualification from a recognized institution;
- 3) Certified Information Systems Auditor or CIA Qualification will be an added advantage;
- 4) Strategic Leadership Development Programme (SLDP) or its equivalent from a recognized institution will be an added advantage;
- 5) Registered member of the Institute of Internal Auditors in good standing or its recognized equivalent professional body;
- 6) At least 15 years of practical experience in auditing from a reputable organization three (3) of which must have been at the level of a Deputy Director or its equivalent and comparable position.

Core Competences

- 1) **Auditing Principles** - Demonstrate knowledge of the nature, context and objectives of audit, audit powers and independence, distinctions and relationships between internal and external auditing, and various operational aspects of audit, including the application of international auditing standards. Demonstrate knowledge of the principal external auditing standards applicable to

both the private (ISAs) and public (ISSAIs) sectors and, demonstrate an understanding of how these standards impact on the auditing process.

- 2) **Ethical Standards (INTOSAI/IESBA)** - Demonstrate an understanding of the role of professional ethics and values in organizational governance in the public sector, by integrating ethical principles into all aspects of public sector financial and operational management.
- 3) **Quality control standards (ISQC/INTOSAI)** - Knowledge of control procedures in accordance with ISSAI 40 – Quality Control for SAIs, which provides the context for the IAASB’s International Standards on Quality Control (ISQC 1) in a public-sector environment. Knowledge of ISQC 1 which establishes standards and provides guidance for quality control.
- 4) **International Standards of Auditing (ISAs/ISSAIs)** - Knowledge and understanding of the International Standards for Supreme Audit Institutions (ISSAIs), and the operational emphasis in terms of the public sector with regards to policy and performance auditing.
- 5) **Risk Management Principles** - Demonstrate knowledge and understanding of the nature, causes and incidence of audit risk. Demonstrate an understanding of the methods and procedures designed to mitigate risks regarding the audit process.
- 6) **Financial Auditing** - Demonstrate knowledge of financial audit procedures, evaluation of financial reports and financial reporting processes to ensure that stakeholders have reasonable assurance that financial statements are accurate and complete.
- 7) **Compliance Auditing** - Knowledge of whether activities, financial transactions and information are, in all material respects, in compliance with the authorities which govern OAG. These authorities may include rules, laws and regulations, budgetary resolutions, policy, established codes, agreed terms or the general principles governing sound public-sector financial management and the conduct of public officials.
- 8) **Performance Auditing** - Knowledge of whether interventions, programmes and institutions are performing in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement. Knowledge of performance criteria, and the causes of deviations to answer key audit questions and to provide recommendations for improvement.

- 9) **Audit Reporting** - Ability to incorporate audit findings and recommendations in a report. Ability to prepare and present audit reports for OAG at various reporting levels – operational, strategic and legislative. Ability to effectively evaluate issues identified, and generate appropriate findings, conclusions and recommendations in a report.
- 10) **Audit Review** - Ability to review the nature, timing and extent of the audit procedures performed, to comply with professional standards and applicable legal and regulatory requirements. The ability to review documented evidence, in electronic and external hard copy formats as well as the review and approval of conclusions and, the support for those conclusions.
- 11) **Audit communication** - Ability to understand communication dynamics in the audit environment by building constructive working relationships, obtaining information relevant to the audit and providing those charged with governance with timely observations and findings throughout the engagement.
- 12) **Conflict Management** - Deal with disputes in a rational, balanced and effective way through effective communication, problem resolving abilities and good negotiating skills to restore the focus of the teams within the Office.

Advertisement No. 2
DEPUTY DIRECTOR, INTERNAL AUDIT: GRADE OAG 4 (1 Post)
deputy.directorinternalaudit@oagkenya.go.ke

Purpose of the job

This position is responsible for the implementation and monitoring of various internal audit strategies, policies and procedures.

Duties and Responsibilities

- 1) Coordinate and monitor internal audit operations, including assisting in training, and evaluating the performance of staff;
- 2) Identify and evaluate the OAG's audit risk areas and participate in the development of the annual audit plan;

- 3) Coordinate the overall performance of audit procedures by the internal audit staff, including identifying and defining issues, developing criteria, reviewing and analyzing evidence, and documenting client processes and procedures;
- 4) Participate in interviews, reviewing documents, developing and administering surveys, composing summary memos, and preparing working papers;
- 5) Provide leadership in the identification, development, and documentation of audit issues and recommendations for improvement;
- 6) Lead the internal audit directorate's quality assurance and improvement program activities;
- 7) Monitor the individual staff performance in line with quality standards and timelines to ensure the achievement of the directorate objectives;
- 8) Ensure adherence to the code of conduct by the audit teams to maintain quality reporting standards and integrity during the audit process;
- 9) Coach and mentor staff members within the directorate to enhance work performance as set out in the appraisal schemes;
- 10) Lead in entry and exit meetings with various departments.

Requirements for Appointment

- 1) A Bachelor's degree from a recognized university preferably in the field's degree in Commerce (Accounting or Finance Option) Economics, or in any other relevant disciplines from a recognized institution;
- 2) Certified Public Accountants of Kenya (CPA-K) or its recognized equivalent qualification; OR
A Master's degree in any of the following: Commerce, Accounting, Business Administration, Finance, Strategic Management or their equivalent qualification from a recognized institution;
- 3) Certified Information Systems Auditor or CIA Qualification will be an added advantage;
- 4) Strategic Leadership Development Programme (SLDP) or its equivalent from a recognized institution will be an added advantage;
- 5) Registered member of the Institute of Internal Auditors in good standing or its recognized equivalent professional body;

- 6) At least 12 years of practical experience in auditing in a reputable organization three (3) of which must have been at the level of a Principal Auditor or its equivalent and comparable position.

Core Competences

- 1) **Auditing Principles** - Demonstrate knowledge of the nature, context and objectives of audit, audit powers and independence, distinctions and relationships between internal and external auditing, and various operational aspects of audit, including the application of international auditing standards. Demonstrate knowledge of the principal external auditing standards applicable to both the private (ISAs) and public (ISSAIs) sectors and, demonstrate an understanding of how these standards impact on the auditing process.
- 2) **Ethical Standards (INTOSAI/IESBA)** - Demonstrate an understanding of the role of professional ethics and values in organizational governance in the public sector, by integrating ethical principles into all aspects of public sector financial and operational management.
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- 6) **Financial Auditing** - Demonstrate knowledge of financial audit procedures, evaluation of financial reports and financial reporting processes to ensure that stakeholders have reasonable assurance that financial statements are accurate and complete.

- 7) **Compliance Auditing** - Knowledge of whether activities, financial transactions and information are, in all material respects, in compliance with the authorities which govern OAG. These authorities may include rules, laws and regulations, budgetary resolutions, policy, established codes, agreed terms or the general principles governing sound public-sector financial management and the conduct of public officials.
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