Job Details			
Job Title	Senior Internal Auditor	**Division**	Group Internal Audit
Department	Group Internal Audit	**Section**	-
Job Grade		**Reporting To**	Engagement Internal Audit Manager/CIA

Job Dimensions			
Number of Direct Positions Supervised	Up to 5 based on approved engagment	**Total Number of Positions Supervised**	Up to 5 based on approved engagment
Operating Expenditure *(In Figures)*	NA	**Capital Expenditure** *(In Figures)*	NA

Job Purpose

(The primary reasons for which the job exists in the company)

To provide an independent, objective assurance and consulting activity to add value and improve the organization's operations. To help the organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes at the Group level.

To effectively execute Internal Audit for Electricity, Water, and Wastewater Sector part of the approved Group Internal Audit Plan by Risk and Audit Committee members covering Technical, Non-Technical, and Corporate areas.

Description	Key Result Areas
▪ Assist Intrenal Audit Manager/ Sector CIA to developing engagement audit plan, conducting engagment level risk assessment and all associated tasks. ▪ To conduct audits in accordance with the audit plan by collecting and analyzing data to detect adequacy and effectiveness of implemented operational and financial controls and compliance with policies, procedures, laws and regulations. ▪ Under the guidance of Internal Audit Manager/CIA develop audit programs/risk and control matrix covering audit objectives and procedures/steps/tests, and ensure audits are completed as assigned. ▪ Develop comprehensive information/ data requests based on the approved audit programs. ▪ Collect and maintain proper evidence required through the audit process and maintain adequate working papers, audit conclusions and audit files in accordance with the division’s policies. ▪ Perform and conduct data analysis within the assigned audit areas. ▪ Adhere to the set Internal Audit KPIs such as the number of high risk observations reported, number of observations implemented during the year divided into risk severity, cost saving and revenue / loss optimization opportunity. ▪ Liaise with company, division and division heads in all matters relating to audit findings, recommendations and required implementation to ensure that all audit observations/findings are communicated and addressed. ▪ Adhere to the division’s policies, procedures, systems, and standards and standards of Institute of Internal Audit (IIA). ▪ Ensure complaince with qualtiy assurance and improvement program of the Internal Audit function.	▪ Effective audit execution ▪ Completion of assigned audit engagements within man-days budgeted as per the approved engagement plan ▪ Maintaining complete and accurate engagement work papers/files as per the quality standards and other requirements of the approved Group Internal Audit Manual or the International Standards for the Professional Practices of Internal Auditing until an approved GIA Manual is published. ▪ Produce quality Internal Audit Findings and reports in line with the communication criteria, quality standards and requirements of the approved Group Internal Audit Manual or the International Standards for the Professional Practices of Internal Auditing until an approved GIA Manual is published. ▪ client, and senior management survey scores ▪ Timely follow-up of findings for areas assigned as per the approved GIA Follow up process. ▪ Implementation of PDP internal audit team ▪ Training hours ▪ Individual performance appraisal (mid year review by (July and end year by Dec) for the team
▪ Draft audit reports including audit findings and recommendations. ▪ Prepare and issue various reports in accordance with audit plans as and when requested by any of the seniors in the division. ▪ Ensure timely follow-up of corrective action items. ▪ Any other tasks as assinged.	▪ Effective communication of audit reports
▪ Adhere to company policies and procedures including HSE at all times. ▪ Adhere to OIA Applicable Guidelines and Manual	▪ Company policies and procedures ▪ OIA Manual & Guielines

Job Qualifications and Experience *(Technical know-how and experience required to execute the job)*			
Minimum Qualifications *(Educational Qualifications, Trainings or Certifications)*	• Minimum of a Bachelor's Degree in related field • Professional related certificates such as CIA, CISA, ACCA, CMA, CPA are favoured but not mandatory	**Professional Experience**	▪ Minimum of 7 years of relevant experience in Audit or related field ▪ Minimum of 4 years at a supervisory position (of the 7 years). ▪ Experience working in an audit or risk management function is preferred. ▪ Experience in the power/ water sector is preferred.

Key Competencies & Proficiency Levels *(Knowledge, skills, and attitudes required to execute the job)*	
Competency	**Proficiency Level**
Business Acumen	Knowledge
Communication	Skilled
Critical Thinking	Knowledge
Ethics	Knowledge
Governance, Risk, and Control	Knowledge
Improvement and Innovation	Knowledge
Internal Audit Delivery	Skilled
Internal Audit Management	Knowledge
International Professional Practices Framework	Skilled
Persuasion and Collaboration	Knowledge

Communication and Working Relationships *(Frequent interactions required to execute the job)*			
Internal *(Within the company and Nama Group)*	▪ Process owners: To conduct the audit and discuss audit observations ▪ Group Internal Audit	**External** *(Outside the company and Nama Group)*	▪ External auditors: To conduct special audits, if required.

Document Control					
Documented By	Nama Holding				
Validated By	Group Internal Audit Technical Champion and Technical Leads	**Version No.**	2.0	**Valid Until**	NA
Issue Date					

Acknowledgement					
Employee Name		**Employee Signature**		**Date**	
Line Manager Name		**Line Manager Signature**		**Date**	

HR Manager Name		**Line Manager Signature**		**Date**	