



Salaries & Remuneration
Commission
Rewarding productivity

Jaramogi Oginga Odinga University of Science and Technology

Internal Audit

April 2017



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1. Introduction

1.1. Organisation Design

Jaramogi Oginga Odinga University of Science and Technology (JOOUST) is one of the younger universities in the country. Its recent history dates back to 2009, when Bondo University College, with a student population of only 200 students took over the Bondo Teachers' Training College premises. Bondo University College was established as a constituent college of Maseno University through Legal Order No. 56 of May 11, 2009. .

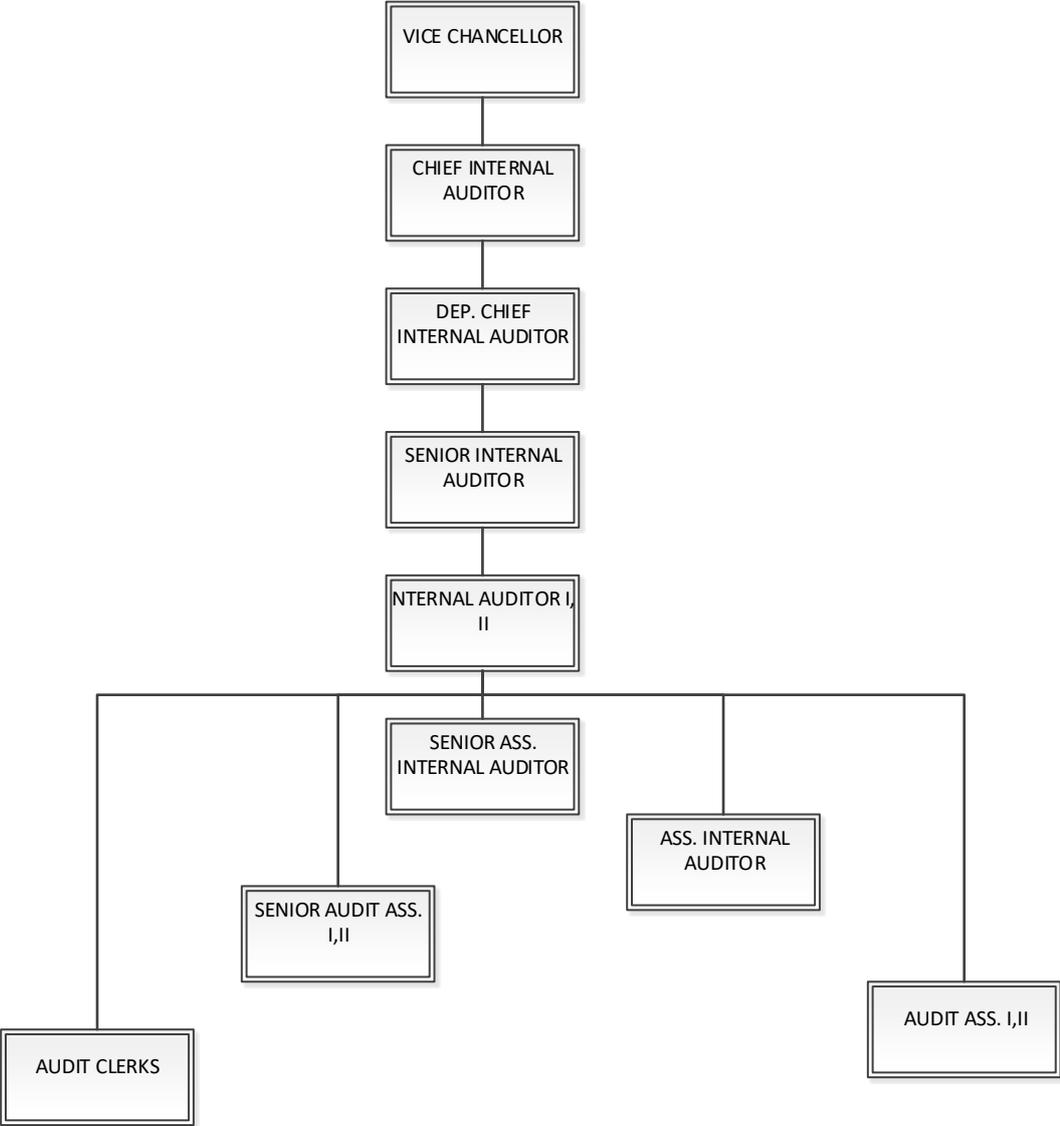
JOOUST was granted a charter on February 13, 2013 by then president Mwai Kibaki making it the 16th public university in Kenya. Over time, the student population has grown to 10,265 as at the beginning of 2016.

Located 70 kilometres west of Kisumu in Bondo Town of Siaya County is the main campus. The university also has three other campuses / Learning Centres; Nambale, Kisumu and Kisii.

JOOUST's vision is to be '**A beacon of excellence and global leader in University Education for sustainable development**' while its mission is to provide quality education that nurtures creativity and innovation through integrated training, research and community outreach for the advancement of humanity.

This job description manual consists of jobs that were analysed in Jaramogi Oginga Odinga University of Science and Technology. It contains job descriptions which are documented from information provided by job holders and validated by their respective supervisors from the job analysis exercise that was concluded in March 2017.

2. Internal Audit



Internal Audit Organisation Structure

2.1. Chief Internal Auditor

1. Background Information			
Job Title: Chief Internal Auditor	Job Level: JOOUST/AUDIT/o 04	Current Grade: 15	No. of Posts: 1
Institution: Jaramogi Oginga Odinga University of Science and Technology		College/ School / Faculty: N/A	
Directorate/Division: N/A		Department/ Section/Unit: Internal Audit	
Reports to: Vice Chancellor			
Direct Reports: Deputy Chief Internal Auditor		Indirect Reports: Senior Internal Auditor	
2. Purpose of the Job:			
The purpose of this job is to provide leadership and facilitate provision of objective assurance and consulting services in the assessment of the adequacy of risk management, control and governance processes put in place by management in order to add value and improve the university's operations.			
3. Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities:			
<ul style="list-style-type: none"> a) Prepare annual departmental work plans adopting a risk based approach to ensure that work done is accomplished within the required time b) Review and present audit reports to the audit committees of council to provide transparency in the operations of different functions within the university c) Conduct systems audits in order to provide reasonable assurance that key operating systems are functioning effectively and that strategic/ operational objectives are consistently met in an efficient and cost effective manner. d) Conduct risk based audits to provide reasonable assurance that Risk Management processes and structures put in place by management function effectively. e) Conduct staff appraisal to provide feedback to staff in the department on their work and also to identify staff for recommendation for promotion f) Facilitate formulation and implementation of internal audit policies and operations to ensure conformance to quality standards g) Identify and critically evaluate elements of governance and risk management and design appropriate risk management and mitigation strategies for implementation h) Report to the audit committee of council on risk based audits conducted in every quarter of the financial year i) Provide consulting services to various departments in order to develop appropriate risk management, control and governance processes to enhance level of assurance to management 			

<p>Operational Responsibilities:</p> <ul style="list-style-type: none"> a) Initiate investigations and special audits on irregularities identified to ensure that proper controls are in place to prevent recurrence of the same b) Facilitate follow up audits on outstanding audit issues to confirm if corrective actions as recommended have been taken c) Carry out forensic audits as and when needed d) Approve departmental staff leave to ensure adequate staffing of the department all year round e) Responsible for the appraisal, preparation of summaries and discussion of audit findings with relevant departments or sections f) Revise and review existing internal audit control systems in order to ensure that they function effectively g) Discuss audit issues with the relevant departments in order to confirm audit findings and present corrective measures h) Serve as secretary to the audit committee of council in order to keep records of the proceedings of the meeting
<p>4. Job Dimensions:</p>
<p><i>Financial Responsibilities</i></p> <ul style="list-style-type: none"> a) Facilitate the preparation of and present the departmental budget b) Monitor expenditure to ensure that it is in line with the approved budget c) Facilitate preparation of the departmental procurement plan to ensure that departmental needs are identified correctly
<p><i>Responsibility for physical assets</i></p> <ul style="list-style-type: none"> a) Office equipment e.g.. computer, printer, shredder, fan b) Office furniture
<p><i>Nature of decision making</i></p> <ul style="list-style-type: none"> a) Strategic decisions b) Financial decisions c) Operational decisions
<p>5. Qualifications Knowledge and Skills:</p>
<p><i>Minimum level of academic qualifications required to perform effectively in the role</i></p> <p>Masters degree in Finance or Accounting or its equivalent with a Bachelor's degree in Accounting, Finance, Business Administration or its equivalent</p>
<p><i>Minimum level of professional qualification required to perform effectively in the role</i></p> <ul style="list-style-type: none"> a) Must have an ACCA (final) or CPA(K) and CIA or CISA b) Must be a member of a relevant professional body e.g. ICPAK, IIA, ISACA c) Must be 3 years in good standing since registration with the body
<p><i>Minimum level of knowledge that would be regularly applied to the job</i></p> <ul style="list-style-type: none"> a) Mastery of the concepts and principles of a specialist field, ability to manage other professionals or experts in this field b) Knowledge and experience in the use of CAATs/ Auditing softwares c) Knowledge of audit principles, procedures and practices including concept of risk and risk assessment
<p><i>Typical soft skills that would be regularly applied to the job (Attributes)</i></p>

<ul style="list-style-type: none"> a) Leadership skills b) Communication skills c) Interpersonal skills d) Organisational skills e) Team building skills
Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role
Compliance with Chapter 6 of the Kenya Constitution
6. Relevant Experience Required:
Minimum number of months or years of experience the jobholder is required to have to be appointed to the position
Fifteen (15) years of relevant experience, three (3) years of which must have been as Deputy Chief Internal Auditor Grade 14 or its equivalent.
7. Problem Solving:
Problems are strategic, affecting more than one area of the institution. Solutions will involve significant financial risk, and be decided as part of a board or senior management team.
8. Communication:
Communication/information the job holder needs to understand in order to perform the job:
<ul style="list-style-type: none"> a) Basic verbal instructions or requests b) Detailed verbal instructions or requests c) Simple written instructions or requests d) Detailed written procedures e) Detailed technical and/or functional instructions or queries f) Basic e-mail, fax or mail correspondence g) Detailed e-mail, fax or mail correspondence h) Written Government policy documents affecting the job holder's area of responsibility i) Current legislation affecting the job holder's area of responsibility j) Articles and research products affecting the job holder's area of responsibility k) Factual reports on aspects of the institution such as policy guidelines l) Complex financial reports m) In depth technical reports, proposals or project briefs affecting one or more departments n) Complex commissioned reports, proposals or project briefs affecting more than one departments o) High level proposals on the institution's strategic direction
Communication/information the job holder needs to carry out in order to perform the job:
<ul style="list-style-type: none"> a) Routine communication in connection with instructions, requests or normal work tasks b) Routine communication with employees of the institution or clients c) Communication around escalated or difficult queries with internal or external customers or clients d) Communication requiring a high level of diplomacy and sensitivity e) Basic explanation of services to employees of the institution or clients f) Detailed technical explanation of services or concepts to employees of the institution or clients g) Explanation of complex services or concepts to employees of the institution or clients h) Simple verbal instructions to other employees within the institution i) Detailed verbal or written instructions or requests to employees of the institution or contractors j) Basic e-mail, fax or mail correspondence k) Detailed e-mail, fax or mail correspondence l) Drafting of factual reports, presentations, procedure or policy documents or training material

<ul style="list-style-type: none"> m) Written proposals or presentations aimed at changing practices within or across the Departments or grant seeking to generate funds. n) Complex written proposals or presentations aimed at setting or changing strategy for a Department or large external institution o) High level written proposals or presentations to the Board, Senate, Council or key external stakeholders on the strategic direction of the overall institution
9. Sapiential Authority
<i>Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).</i>
N/A
10. Influence:
<i>Job holder's influence over practices, policies or strategy:</i>
Influences or changes broad practices or policies affecting other areas of the institution
<i>Job holders' influence over subordinates and colleagues:</i>
<ul style="list-style-type: none"> a) The role requires the holder to allocate work to subordinates b) The role requires the holder to supervise/ directly manage subordinates c) The role requires the holder to provide leadership through subordinates
<i>Job holders' influence over people outside the directorate but within the institution and people outside the institution</i>
<ul style="list-style-type: none"> a) The job holder conveys information to people within and outside the department and institution and at senior management level b) The job holder is required to persuade people at senior management level
11. Other responsibilities assigned outside of the core responsibilities of the job:
N/A
12. Working Conditions:
<i>Working Environment</i>
Is exposed to minimum disagreeable conditions in the environment. The job holder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.
<i>Job Hazards</i>
Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.

2.2. Deputy Chief Internal Auditor

1. Background Information			
Job Title: Deputy Chief Internal Auditor	Job Level: JOOUST/AUDIT/05	Current Grade: 14	No. of Posts: 1
Institution: Jaramogi Oginga Odinga University of Science and Technology		College/ School / Faculty: N/A	
Directorate/Division: N/A		Department/ Section/Unit: Internal Audit	
Reports to: Chief Internal Audit			
Direct Reports: Senior Internal Auditor		Indirect Reports: a) Internal Auditor I b) Internal Auditor II	
2. Purpose of the Job:			
The purpose of this job is to facilitate the assessment of the adequacy of risk management, control and governance processes put in place by management in order to add value and improve the university's operations.			
3. Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities: <ul style="list-style-type: none"> a) Conduct systems audits in order to provide reasonable assurance that key operating systems are functioning effectively and that strategic/ operational objectives are consistently met in an efficient and cost effective manner. b) Conduct risk based audits to provide reasonable assurance that Risk Management processes and structures put in place by management function effectively. c) Conduct staff appraisal to provide feedback to staff in the department on their work and also to identify staff for recommendation for promotion d) Facilitate formulation and implementation of internal audit policies and operations to ensure conformance to quality standards e) Identify and critically evaluate elements of governance and risk management and design appropriate risk management and mitigation strategies for implementation 			
Operational Responsibilities: <ul style="list-style-type: none"> a) Initiate investigations and special audits on irregularities identified to ensure that proper controls are in place 			

<p>to prevent recurrence of the same</p> <p>b) Facilitate follow up audits on outstanding audit issues to confirm if corrective actions as recommended have been taken</p> <p>c) Carry out forensic audits as and when needed</p> <p>d) Approve departmental staff leave to ensure adequate staffing of the department all year round</p> <p>e) Responsible for the appraisal, preparation of summaries and discussion of audit findings with relevant departments or sections</p> <p>f) Revise and review existing internal audit control systems in order to ensure that they function effectively</p>
4. Job Dimensions:
<i>Financial Responsibilities</i>
<p>a) Facilitate the preparation of the departmental budget</p> <p>b) Monitor expenditure to ensure that it is in line with the approved budget</p> <p>c) Facilitate preparation of the departmental procurement plan to ensure that departmental needs are identified correctly</p>
<i>Responsibility for physical assets</i>
<p>a) Office equipment e.g., computer, printer, shredder, fan</p> <p>b) Office furniture</p>
<i>Nature of decision making</i>
<p>a) Strategic decisions</p> <p>b) Financial decisions</p> <p>c) Operational decisions</p>
5. Qualifications Knowledge and Skills:
<i>Minimum level of academic qualifications required to perform effectively in the role</i>
Masters degree in Finance or Accounting or its equivalent with a Bachelor's degree in Accounting, Finance, Business Administration or its equivalent
<i>Minimum level of professional qualification required to perform effectively in the role</i>
<p>a) Must have an ACCA (final) or CPA(K) and CIA or CISA</p> <p>b) Must be a member of a relevant professional body e.g. ICPAK, IIA, ISACA</p> <p>c) Must be 3 years in good standing since registration with the body</p>
<i>Minimum level of knowledge that would be regularly applied to the job</i>
<p>a) Mastery of the concepts and principles of a specialist field, ability to manage other professionals or experts in this field</p> <p>b) Knowledge and experience in the use of CAATs/ Auditing softwares</p> <p>c) Knowledge of audit principles, procedures and practices including concept of risk and risk assessment</p>
<i>Typical soft skills that would be regularly applied to the job (Attributes)</i>
<p>a) Leadership skills</p> <p>b) Communication skills</p> <p>c) Interpersonal skills</p> <p>d) Organisational skills</p> <p>e) Team building skills</p>
<i>Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role</i>

Compliance with Chapter 6 of the Kenya Constitution
6. Relevant Experience Required:
<i>Minimum number of months or years of experience the jobholder is required to have to be appointed to the position</i>
At least twelve (12) years of relevant experience, three (3) years of which must have been as Senior Internal Auditor Grade 13 or its equivalent.
7. Problem Solving:
Problems are strategic, affecting more than one area of the institution. Solutions will involve significant financial risk, and be decided as part of a board or senior management team.
8. Communication:
<i>Communication/information the job holder needs to understand in order to perform the job:</i>
<ul style="list-style-type: none"> a) Basic verbal instructions or requests b) Detailed verbal instructions or requests c) Simple written instructions or requests d) Detailed written procedures e) Detailed technical and/or functional instructions or queries f) Basic e-mail, fax or mail correspondence g) Detailed e-mail, fax or mail correspondence h) Written Government policy documents affecting the job holder's area of responsibility i) Current legislation affecting the job holder's area of responsibility j) Articles and research products affecting the job holder's area of responsibility k) Factual reports on aspects of the institution such as policy guidelines l) Complex financial reports m) In depth technical reports, proposals or project briefs affecting one or more departments n) Complex commissioned reports, proposals or project briefs affecting more than one departments o) High level proposals on the institution's strategic direction
<i>Communication/information the job holder needs to carry out in order to perform the job:</i>
<ul style="list-style-type: none"> a) Routine communication in connection with instructions, requests or normal work tasks b) Routine communication with employees of the institution or clients c) Communication around escalated or difficult queries with internal or external customers or clients d) Communication requiring a high level of diplomacy and sensitivity e) Basic explanation of services to employees of the institution or clients f) Detailed technical explanation of services or concepts to employees of the institution or clients g) Explanation of complex services or concepts to employees of the institution or clients h) Simple verbal instructions to other employees within the institution i) Detailed verbal or written instructions or requests to employees of the institution or contractors j) Basic e-mail, fax or mail correspondence k) Detailed e-mail, fax or mail correspondence l) Drafting of factual reports, presentations, procedure or policy documents or training material m) Written proposals or presentations aimed at changing practices within or across the Departments or grant seeking to generate funds. n) Complex written proposals or presentations aimed at setting or changing strategy for a Department or large external institution o) High level written proposals or presentations to the Board, Senate, Council or key external stakeholders on the strategic direction of the overall institution
9. Sapiential Authority

Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).

N/A

10. Influence:

Job holder's influence over practices, policies or strategy:

Influences or changes broad practices or policies affecting other areas of the institution

Job holders' influence over subordinates and colleagues:

- a) The role requires the holder to allocate work to subordinates
- b) The role requires the holder to supervise/ directly manage subordinates
- c) The role requires the holder to provide leadership through subordinates

Job holders' influence over people outside the directorate but within the institution and people outside the institution

- a) The job holder conveys information to people within and outside the department and institution and at senior management level
- b) The job holder is required to persuade people at senior management level

11. Other responsibilities assigned outside of the core responsibilities of the job:

N/A

12. Working Conditions:

Working Environment

Is exposed to minimum disagreeable conditions in the environment. The job holder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.

Job Hazards

Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.

2.3. Senior Assistant Internal Auditor I

1. Background Information			
Job Title: Senior Assistant Internal Auditor	Job Level: JOOUST/AUDIT/009	Current Grade: 10	No. of Posts:
Institution: Jaramogi Oginga Odinga University Of Science and Technology		College/ School / Faculty: N/A	
Directorate/Division: N/A		Department/ Section/Unit: Internal Audit	
Reports to: Internal Auditor I			
Direct Reports: Assistant Internal Auditor		Indirect Reports: Senior Audit Assistant	
2. Purpose of the Job:			
This job exists to conduct audit assignments and review internal controls of the University to ensure that relevant rules and regulations are adhered to and that daily operations are in compliance to the university standards			
3. Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities:			
<ul style="list-style-type: none"> a) Prepare a detailed work plan to assist in allocation of audit assignments to the audit assistants and monitor their performance for quality results. b) Coordinate internal audit teams in audit assignments to ensure timely and effective execution of duties 			
Operational Responsibilities:			
<ul style="list-style-type: none"> a) Develop, implement and review risk based audit plan to address controls necessary for achievement of the university goals and vision. b) Plan execute and report on risk based audits for further actions to minimize risks based audits for further actions to minimize risks. c) Review, test, appraise and document adequacy of installed internal control systems in the prioritized risk areas of operation to enhance the existing control systems. d) Carry out monthly cash surveys in order to prevent teeming and lading or any other fraud by the accountants e) Carry out special audit investigations as may be required from time to time on irregularities identified to avoid further occurrences. f) Conduct follow up audits on implementation of agreed recommendations based on the previous audit findings g) Review the applications and effectiveness of risk management procedures and risk assessment methodologies at various operations in the university. 			

- h) Evaluate adherence to legal and regulatory requirements in the university procedures and policies to ensure compliance with the legal requirements and the university charter.
- i) Audit casual workers records, mode of recruitment, wage payment and carry out spot checks on the casual workers to prevent existence of ghost workers and loss of finances for the university.
- j) Examine Monthly variations in salaries from the input data to ensure that all variations are authorized and therefore bonafide.
- k) Carry out cost benefit analysis on the operations of income generating units for the university to ensure consistent income creation to support some of the university operations.

4. Job Dimensions:

Financial Responsibilities

- a) Prepare a draft budget for the audit department to guide on the expenditure in a financial year.
- b) Advise the management on the budgetary control procedures to help manage the financial resources of the university
- c) Ensure that the approved audit budget optimally utilized in the execution of internal audit operations.

Responsibility for physical assets

- a) Computer
- b) Printer
- c) Telephone
- d) Furniture
- e) Paper shredder
- f) Photocopier

Nature of decision making

- a) Analytical decisions
- b) Operational decisions
- c) Financial Decisions

5. Qualifications Knowledge and Skills:

Minimum level of academic qualifications required to perform effectively in the role

Bachelor's degree of commerce (finance/Accounting) or its equivalent.

Minimum level of professional qualification required to perform effectively in the role

CIA II or CPA II

Minimum level of knowledge that would be regularly applied to the job

- a) Computer literacy
- b) Knowledge of international auditing standards
- c) Professional /discipline specific knowledge of theory and techniques in a specialized field or knowledge of a number of fields acquired through tertiary education and /or considerable experience

Typical soft skills that would be regularly applied to the job (Attributes)

- a) Communication skills
- b) Leadership skills
- c) Interpersonal skills
- d) Team building skills
- e) Problem solving skills
- f) Supervisory skills
- g) Presentation skills
- h) Creativity and innovativeness

Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role
N/A
6. Relevant Experience Required:
Minimum number of months or years of experience the jobholder is required to have to be appointed to the position
6 years of experience in a relevant field
7. Problem Solving:
Problems are variable, and require technical or analytical skills and several years of experience in the field or discipline.
8. Communication:
Communication/information the job holder needs to understand in order to perform the job:
<ul style="list-style-type: none"> a) Detailed verbal instructions or requests b) Detailed written instructions or requests c) Detailed email ,fax or mail correspondence d) Factual reports on aspects of the institution such as policy guidelines.
Communication/information the job holder needs to carry out in order to perform the job:
<ul style="list-style-type: none"> a) Detailed technical explanation of services or concepts to employees of the institution or clients. b) Detailed verbal or requests instructions to other employees within the institution c) Communication around escalated or difficult queries with internal or external customers or clients. d) Detailed e-mail, fax or mail correspondence. e) Factual reports on aspects of the institution such as policy guidelines
9. Sapiential Authority
Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).
N/A
10. Influence:
Job holder's influence over practices, policies or strategy:
Expected to come up with suggestions on improved practices.
Job holders' influence over subordinates and colleagues:
<ul style="list-style-type: none"> a) Allocation of work to team members 2 b) Coordination of team members 2 c) Supervision of team members 2 d) Leadership to team members 2

Job holders' influence over people outside the directorate but within the institution and people outside the institution

- a) Convey information inside the audit department for example relay instructions to the regional auditors when send by the chief auditors.

11. Other responsibilities assigned outside of the core responsibilities of the job:

N/A

12. Working Conditions:

Working Environment

Is exposed to minimum disagreeable conditions in the environment. The jobholder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.

Job Hazards

Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.

2.4. Assistant Internal Auditor

1 Background Information			
Job Title: Assistant Internal Auditor	Job Level: JOOUST/AUDIT/01 0	Current Grade: 09	No. of Posts:
Institution: Jaramogi Oginga Odinga University Of Science and Technology		College/ School / Faculty:	
Directorate/Division:		Department/ Section/Unit: Internal Audit	
Reports to: Senior Assistant Internal Auditor			
Direct Reports: a) Senior Audit Assistant I		Indirect Reports: a) Audit Assistant I	
2 Purpose of the Job:			
This job exists to review institutional control systems and budgeting controls through engagement in audit assignments and preparation of detailed audit reports and observations to ensure implementation of the university policies and procedures.			
3 Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities: <ul style="list-style-type: none"> a) Prepare a detailed work plan to assist in allocation of audit assignments to the audit assistants and monitor their performance for quality results. b) Coordinate internal audit teams in audit assignments to ensure timely and effective execution of duties c) Participate in formulation of strategies, policies, plans and procedures to guide in the operations of the audit section to ensure that the objectives of the department are met in time. 			
Operational Responsibilities: <ul style="list-style-type: none"> a) Develop, implement and review risk based audit plan to address controls necessary for achievement of the university goals and vision. b) Plan execute and report on risk based audits for further actions to minimize risks based audits for further actions to minimize risks. c) Review, test, appraise and document adequacy of installed internal control systems in the prioritized risk areas of operation to enhance the existing control systems. d) Carry out monthly cash surveys in order to prevent teeming and lading or any other fraud by the accountants e) Carry out special audit investigations as may be required from time to time on irregularities identified to avoid further occurrences. f) Conduct follow up audits on implementation of agreed recommendations based on the previous audit 			

findings
g) Review the applications and effectiveness of risk management procedures and risk assessment methodologies at various operations in the university.
h) Evaluate adherence to legal and regulatory requirements in the university procedures and policies to ensure compliance with the legal requirements and the university charter.
i) Audit casual workers records, mode of recruitment, wage payment and carry out spot checks on the casual workers to prevent existence of ghost workers and loss of finances for the university.
j) Examine Monthly variations in salaries from the input data to ensure that all variations are authorized and therefore bonafide.
k) Prepare reports on audit assignment findings and submit them to the Chief Auditor for approval before being presented to the board of management.
4 Job Dimensions:
<i>Financial Responsibilities</i>
a) Prepare a draft budget for the audit department to guide on the expenditure in a financial year.
b) Advise the management on the budgetary control procedures to help manage the financial resources of the university
c) Ensure that the approved audit budget optimally utilized in the execution of internal audit operations.
<i>Responsibility for physical assets</i>
a) Computer
b) Printer
c) Telephone
d) Furniture
e) Paper shredder
f) Photocopier
<i>Nature of decision making</i>
a) Analytical decisions
b) Operational decisions
c) Financial decisions
5 Qualifications Knowledge and Skills:
<i>Minimum level of academic qualifications required to perform effectively in the role</i>
Bachelor's degree of commerce (finance/Accounting) or its equivalent.
<i>Minimum level of professional qualification required to perform effectively in the role</i>
CIA II or CPA II
<i>Minimum level of knowledge that would be regularly applied to the job</i>
a) Computer literacy
b) Knowledge of international auditing standards
c) Professional /discipline specific knowledge of theory and techniques in a specialized field or knowledge of a number of fields acquired through tertiary education and /or considerable experience
<i>Typical soft skills that would be regularly applied to the job (Attributes)</i>
a) Communication skills
b) Leadership skills
c) Interpersonal skills
d) Team building skills

<ul style="list-style-type: none"> e) Problem solving skills f) Supervisory skills g) Presentation skills h) Creativity and innovativeness
Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role
N/A
6 Relevant Experience Required:
Minimum number of months or years of experience the jobholder is required to have to be appointed to the position
3 years of experience in a relevant field
7 Problem Solving:
Problems are variable, and require technical or analytical skills and several years of experience in the field or discipline.
8 Communication:
Communication/information the job holder needs to understand in order to perform the job:
<ul style="list-style-type: none"> a) Detailed verbal instructions or requests b) Detailed written instructions or requests c) Detailed email ,fax or mail correspondence d) Factual reports on aspects of the institution such as policy guidelines.
Communication/information the job holder needs to carry out in order to perform the job:
<ul style="list-style-type: none"> a) Detailed technical explanation of services or concepts to employees of the institution or clients. b) Detailed verbal or requests instructions to other employees within the institution c) Communication around escalated or difficult queries with internal or external customers or clients. d) Detailed e-mail, fax or mail correspondence. e) Factual reports on aspects of the institution such as policy guidelines
9. Sapiential Authority
Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).
N/A
10 Influence:
Job holder's influence over practices, policies or strategy:
Expected to come up with suggestions on improved practices.
Job holders' influence over subordinates and colleagues:

<p>Allocation of work to team members 2 Coordination of team members 2 Supervision of team members 2 Leadership to team members 2</p>
<p><i>Job holders' influence over people outside the directorate but within the institution and people outside the institution</i></p>
<p>Convey information inside the audit department for example relay instructions to the regional auditors when send by the chief auditors.</p>
<p>11 Other responsibilities assigned outside of the core responsibilities of the job:</p>
<p>N/A</p>
<p>12 Working Conditions:</p>
<p><i>Working Environment</i></p>
<p>Is exposed to minimum disagreeable conditions in the environment. The jobholder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.</p>
<p><i>Job Hazards</i></p>
<p>Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.</p>

2.5. Senior Audit Assistant I

1 Background Information			
Job Title: Senior Audit assistant I	Job Level: JOOUST/AUDIT/11	Current Grade: 08	No. of Posts:
Institution: Jaramogi Oginga Odinga University Of Science and Technology		College/ School / Faculty: N/A	
Directorate/Division: N/A		Department/ Section/Unit: Internal Audit	
Reports to: Assistant Internal Audit			
Direct Reports: Audit Assistant I		Indirect Reports: Senior Audit Clerk	
2 Purpose of the Job:			
To ensure compliance with policies and procedures of the university through audit assignments in terms of examination of the university policies and procedures and preparation of comprehensive audit reports which ensures proper control for both financial and physical assets in the university.			
3 Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities: N/A			
Operational Responsibilities: <ol style="list-style-type: none"> a) Examine part-time claims for lecturers and maintain up to date records to guard against double payments and ensure that all payments are made according to the class timetable and duly signed student's attendance list. b) Carry out systems audit to provide reasonable assurance that key operating systems function effectively. c) Examine surrenders of imp rests to ensure that monies advanced are used for the intended purposes. d) Carry out random spot checks on various departments on various operations to ensure adequate controls are put in place. e) Regularly examine the assets register to ensure timely update and verify physical existence of the fixed assets. f) Ensure cashbooks are written up to date and evaluate bank reconciliations statements to detect any anomalies g) Examine student's fees payment, fee refunds and bursary funds to ensure that student's fees accounts are completely and accurately maintained. h) Review the financial statements for the university to ensure that they are accurate and are prepared in adherence to the international financial reporting standards. 			

4 Job Dimensions:
<i>Financial Responsibilities</i>
<ul style="list-style-type: none"> a) Advice the management on the budgetary control procedures to help manage the financial resources of the university b) Ensure that the approved audit budget optimally utilized in the execution of internal audit operations.
<i>Responsibility for physical assets</i>
<ul style="list-style-type: none"> a) Computer b) Printer c) Telephone d) Furniture e) Paper shredder f) Photocopier
<i>Nature of decision making</i>
<ul style="list-style-type: none"> a) Analytical decisions b) Operational decisions
5 Qualifications Knowledge and Skills:
<i>Minimum level of academic qualifications required to perform effectively in the role</i>
Diploma in accounting or other relevant field.
<i>Minimum level of professional qualification required to perform effectively in the role</i>
CIA I OR CPA I
<i>Minimum level of knowledge that would be regularly applied to the job</i>
<ul style="list-style-type: none"> a) Computer literacy b) Knowledge of international auditing standards c) Technical, specialist or analytical skills acquired through tertiary education or the equivalent experience
<i>Typical soft skills that would be regularly applied to the job (Attributes)</i>
<ul style="list-style-type: none"> a) Communication skills b) Leadership skills c) Interpersonal skills d) Team building skills e) Problem solving skills f) Supervisory skills g) Presentation skills h) Creativity and innovativeness i)
<i>Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role</i>
N/A

6 Relevant Experience Required:
<i>Minimum number of months or years of experience the jobholder is required to have to be appointed to the position</i>
3 years of experience in a relevant field
7 Problem Solving:
Problems are variable, and require technical or analytical skills and several years of experience in the field or discipline.
8 Communication:
<i>Communication/information the job holder needs to understand in order to perform the job:</i>
<ul style="list-style-type: none"> a) Basic verbal instructions or requests b) Simple written instructions or requests c) Basic email ,fax or mail correspondence d)
<i>Communication/information the job holder needs to carry out in order to perform the job:</i>
<ul style="list-style-type: none"> a) Detailed technical explanation of services or concepts to employees of the institution or clients. b) Detailed verbal or requests instructions to other employees within the institution c) Communication around escalated or difficult queries with internal or external customers or clients. d) Detailed e-mail, fax or mail correspondence. e) Factual reports on aspects of the institution such as policy guidelines
9. Sapiential Authority
<i>Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).</i>
N/A
10 Influence:
<i>Job holder's influence over practices, policies or strategy:</i>
Expected to come up with suggestions on improved practices.
<i>Job holders' influence over subordinates and colleagues:</i>
N/A
<i>Job holders' influence over people outside the directorate but within the institution and people outside the institution</i>
Convey information inside the audit department for example relay instructions to the regional auditors when send by the chief auditors.

11 Other responsibilities assigned outside of the core responsibilities of the job:
N/A
12 Working Conditions:
<i>Working Environment</i>
Is exposed to minimum disagreeable conditions in the environment. The jobholder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.
<i>Job Hazards</i>
Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.

2.6. Senior Audit assistant II

1 Background Information			
Job Title: Senior Audit assistant II	Job Level: JOOUST/AUDIT/12	Current Grade: 07	No. of Posts:
Institution: Jaramogi Oginga Odinga University Of Science and Technology		College/ School / Faculty: N/A	
Directorate/Division: N/A		Department/ Section/Unit: Internal Audit	
Reports to: Assistant Internal Audit			
Direct Reports: Audit Assistant I		Indirect Reports: N/A	
2 Purpose of the Job:			
To ensure compliance with policies and procedures of the university through audit assignments in terms of examination of the university policies and procedures and preparation of comprehensive audit reports which ensures proper control for both financial and physical assets in the university.			
3 Main Responsibilities of the Job:			
Research and Scholarship Responsibilities: N/A			
Learning and Teaching Responsibilities: N/A			
Community Service and Outreach Responsibilities: N/A			
Managerial Responsibilities: N/A			
Operational Responsibilities:			
<ul style="list-style-type: none"> a) Examine part-time claims for lecturers and maintain up to date records to guard against double payments and ensure that all payments are made according to the class timetable and duly signed student's attendance list. b) Carry out systems audit to provide reasonable assurance that key operating systems function effectively. c) Examine surrenders of imp rests to ensure that monies advanced are used for the intended purposes. d) Carry out random spot checks on various departments on various operations to ensure adequate controls are put in place. e) Regularly examine the assets register to ensure timely update and verify physical existence of the fixed assets. f) Ensure cashbooks are written up to date and evaluate bank reconciliations statements to detect any anomalies g) Examine students' fees payment fee refunds and bursary funds to ensure that students' fees accounts are completely and accurately maintained. h) Review the financial statements for the university to ensure that they are accurate and are prepared in adherence to the international financial reporting standards. 			

4	Job Dimensions:
	<i>Financial Responsibilities</i>
	<ul style="list-style-type: none"> a) Advise the management on the budgetary control procedures to help manage the financial resources of the university b) Ensure that the approved audit budget optimally utilized in the execution of internal audit operations.
	<i>Responsibility for physical assets</i>
	<ul style="list-style-type: none"> a) Computer b) Printer c) Telephone d) Furniture e) Paper shredder f) Photocopier
	<i>Nature of decision making</i>
	<ul style="list-style-type: none"> a) Analytical decisions b) Operational decisions
5	Qualifications Knowledge and Skills:
	<i>Minimum level of academic qualifications required to perform effectively in the role</i>
	Diploma in accounting or other relevant field.
	<i>Minimum level of professional qualification required to perform effectively in the role</i>
	CIA I or CPA I
	<i>Minimum level of knowledge that would be regularly applied to the job</i>
	<ul style="list-style-type: none"> a) Computer literacy b) Knowledge of international auditing standards c) Technical, specialist or analytical skills acquired through tertiary education or the equivalent experience
	<i>Typical soft skills that would be regularly applied to the job (Attributes)</i>
	<ul style="list-style-type: none"> a) Communication skills b) Leadership skills c) Interpersonal skills d) Team building skills e) Problem solving skills f) Supervisory skills g) Presentation skills h) Creativity and innovativeness
	<i>Other requirements e.g. regulatory/statutory/Institutional required to comply with for appointment to this role</i>
	N/A
6	Relevant Experience Required:

Minimum number of months or years of experience the jobholder is required to have to be appointed to the position	
Entry level position	
7	Problem Solving:
Problem solutions are not obvious and need to be determined through the use of technical or analytical skills.	
8	Communication:
Communication/information the job holder needs to understand in order to perform the job:	
a) Basic verbal instructions or requests b) Simple written instructions or requests c) Basic email ,fax or mail correspondence	
Communication/information the job holder needs to carry out in order to perform the job:	
a) Routine communication with employees of an institution or clients b) Basic explanation of services to employees of the institution or clients. c) Simple verbal instructions to other employees within the institution d) Basic email, fax or mail correspondence.	
9.	Sapiential Authority
Job holder's influence on practices, policies or strategy due to sapiential authority (the right to be listened to as a result of specialist expertise).	
N/A	
10	Influence:
Job holder's influence over practices, policies or strategy:	
Expected to come up with suggestions on improved practices.	
Job holders' influence over subordinates and colleagues:	
N/A	
Job holders' influence over people outside the directorate but within the institution and people outside the institution	
Convey information inside the audit department for example relay instructions to the regional auditors when send by the chief auditors.	
11	Other responsibilities assigned outside of the core responsibilities of the job:
N/A	

12 Working Conditions:

Working Environment

Is exposed to minimum disagreeable conditions in the environment. The jobholder has normal office facilities which may include own office with desk, access to a telephone line with the outside world.

Job Hazards

Slight. There is very slight chance of accident or health hazards. Usual office situation, with minimal exposure.

Final Signoff

	Name	Designation	Sign	Date
Head of Department				
Human Resource				

Fair pay for fair play