

DUBLIN CITY UNIVERSITY

Internal Auditor

General Overview

Dublin City University (DCU) wishes to appoint an Internal Auditor, and welcomes applications for this post. Internal Audit is a new function within the university thus the individual assigned to this role must be a self starter and be able to demonstrate the ability to set up the function, and must therefore exercise his/her own initiative and judgement in developing appropriate methods and procedures.

The internal audit service derives its authority from the Governing Authority of the university via the Audit Committee. The service is part of an autonomous unit cluster in the university President's Office, the Educational, Organisational, Legislative and Advisory Services (EOLAS). Internal Audit shall report to the President for administrative purposes. The service however shall develop its own independent programme of review and support, which it shall submit to the Audit Committee. It should also conduct reviews as may be requested by the President or the Audit Committee.

The internal audit service is seen from a value adding perspective and ensures that audits address areas of concern relative to goals, performance objectives and the impact of a variety of economic, financial and managerial programmes in conformance with university policies and procedures (especially in the areas of managing risk and exposure to risk), or sound business practices where no policy exists. The role will operate at all levels across the university, from reporting at the highest level to discussing results and recommendations at local level, both leading to appropriate corrective action.

The person appointed will be suitably qualified, be a member of a recognised accounting body, and have several years audit experience at a reasonably senior level. He/She will have a thorough knowledge and understanding of the principles and application of good corporate governance, business and operational risk and control processes and procedures. . He/She will have a thorough knowledge and understanding of audit procedures, including risk driven audit planning techniques and methods. This role interacts at all levels throughout the organisation and thus the person appointed must have the ability to communicate clearly and effectively, have a good human resource and systems skills, and good motivational and persuasive skills.

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GENERAL SUMMARY

The Internal Audit Service is a newly formed function within DCU. The individual assigned to the position of internal auditor is responsible for professional and administrative work reporting to the Audit Committee. Under the general direction of the University President, the individual assigned to this position manages and directs the activities of the service. Those activities are concerned with independent internal audits of the university and campus companies and others as required. The work requires expertise in the areas of internal and external auditing, including financial and operational audit functions. Work is conducted independently within established university policies and procedures and within professional guidelines for internal auditing and financial and management accounting.

Individuals assigned to this position exercise their own initiative and judgment in developing methods and procedures, and directing activities of the service. The service ensures that audits address areas of concern relative to the goals, performance objectives, and impact of a variety of economic, financial, and managerial programmes in conformance with University policies and procedures (especially in the areas of managing risk and exposure to risk), or sound business practices where no policies exists. Performance is reviewed through conferences and reports, and is based on attainment of the internal audit service goals and objectives.

PRINCIPAL DUTIES AND RESPONSIBILITIES

1. Works with the University President and Audit Committee in planning and organising the activities of Internal Audit including:
 - a. preparing an annual audit plan which fulfils the responsibility of Internal Audit,
 - b. scheduling and assigning work to meet completion dates, and
 - c. estimating resource needs.
2. Confers with Company management and the Audit Committee on policies, programmes, and activities of the Internal Audit Service; makes recommendations regarding specific areas of responsibility.
3. Develops and updates audit programmes and checklists; plans and monitors audit work schedules; and develops and recommends implementation of forms, systems, and procedures to carry out responsibilities and accomplish goals of the Internal Audit Service.
4. Ensures that accepted accounting and audit principles and policies are followed, and evaluates the adequacy and effectiveness of internal accounting procedures and operating systems and controls.
5. Meets with Company management at all levels and the Audit Committee of the Board of Directors, as necessary, to discuss audit plans and results and make recommendations to resolve audit findings requiring corrective action

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6. Ensures maintenance of high standards and quality of audit projects by:
 - a. review and approval of audit programs and time budgets,
 - b. implementation of policies and establishment of procedures covering the scope of audits,
 - c. review and evaluation of work papers of completed projects to be certain that adequate documentation has been gathered and that the work papers document and provide an adequate basis for reporting, and
 - d. review of draft audit reports in connection with work papers to assure full and complete reporting in a professional manner prior to approval by the University President and Audit Committee.
7. Coordinates coverage with external auditors.
8. Coordinates coverage with other members of the EOLAS group in terms of university compliance and risk management.
9. Confers, advises, initiates, and coordinates with other departments about policies and procedures.
10. Develops hypotheses and accounting and statistical tests to determine if desired program results and benefits are being achieved.
11. Identifies and analyses causes of uneconomic and inefficient practices in assigned areas of responsibility. Assesses alternatives, which might yield desired results.
12. Assures follow up of audit findings to ensure adequacy and timeliness of correction.
13. Presents findings and recommendations concerning activities audited to the University President and Audit Committee.
14. Coordinates audit activities with other departments to secure resources needed to evaluate programs and conduct audits.
15. Participates in development of Internal Audit's annual budget and monitors subsequent expenditures.
16. Develops professional capability through on-the-job training and staff training programs.
17. Performs special audit-related projects as assigned.
18. Performs other duties as assigned.

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IDEAL JOB SPECIFICATIONS

1. Degree in accounting, finance, business administration, public administration, or a related field.
2. Six years progressively responsible experience in performance auditing in one or more of the following fields:
 - Financial/Operational Auditing
 - External Auditing
 - Information Systems Auditing
3. Member of recognised body of accountants.
4. Three years of experience planning and directing audits.
5. Thorough understanding of the principles and application of good corporate governance, business and operational risk and control processes and procedures
6. Thorough knowledge of audit procedures, including risk driven audit planning techniques and methods used to examine, verify, and analyse business and financial operations, information, records, statements, and reports, and the requirements of the *Standards for the Professional Practice of Internal Auditing*.
7. Good knowledge of modern human resource management principles and practice.
8. Good knowledge of the principles of computer technology and systems analysis.
9. Knowledge of the principles, procedures, and techniques of accounting, and of financial records and transactions.
10. Ability to gain the confidence and respect of management and staff through attributes such as professionalism and positive attitude.
11. Ability to communicate clearly and effectively, both orally and in writing.
12. Ability to gather, analyse, and evaluate facts, and prepare and present concise oral and written reports.
13. Ability to motivate staff through proper direction and counseling.
14. Skill in the supervision of professional, technical, and clerical personnel.
15. Ability to establish and maintain effective working relationships throughout the organisation

The position is offered as a 5-year contract.

Salary Scale: The starting salary is up to €60,000 with annual performance reviews.

Closing Date: 15th November 2002