



**BA-PHALABORWA MUNICIPALITY
OFFICE OF THE MUNICIPAL MANAGER
MEMORANDUM**

TO : Municipal Manager
Cc : Acting CFO
AFO: SCM
DATE : 21 April 2016
REF : 6/15/B
FROM : Deputy Director: Internal Audit
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SUBJECT: Professional Internal Audit Services

The subject above bears reference.

Introduction

As per the approved 2015/2016 Internal Audit Plan and 2015/2016 Service Delivery Budget Implementation Plan, Internal Audit Plan was supposed to be at 75% completion by 31 March 2016. Due to the challenges faced in staffing in the month of March 2016, the Internal Audit Unit was unable to meet the target and was at 64% completion by 31 March 2016. Looking at the risks involved and the recurrence of financial risks, Internal Audit request to co-source some of its audit projects to complete the approved plan.

Discussion

Internal Audit request the services of professional qualified Internal Auditors to assist in executing its Internal Audit projects. The professional Internal Auditors required are 2 and 1 Audit Manager to supervise the work performed by the Internal Auditors. The co-source will be for a period of three months starting from the date of appointment.

Specification

The Internal Audit professionals should at least meet the following criteria:

Requirements	Internal Auditors	Audit Manager
Tertiary Qualifications	B. Degree Accounting/ Internal Auditing	B. Hons Internal Audit/ Accounting
Membership	IIA/ SAICA	IIA/ SAICA
Work Experience	5 years Audit Experience preferably Financial Audits. Municipal Internal Audit experience will serve as advantage.	8 years Audit experience, 5 years at audit management level preferable financial audits
<i>Additional to the above, the following will serve as an added advantage:</i>		
Other Qualification	Internal Audit Technician (IAT)	Professional Internal Auditor (PIA)
Certification	CA/ CIA/ CGAP	CA/ CIA/ CGAP

Work to be done

The following projects will be executed during the period:

- a) Accounts Receivables & Debtors
- b) Assets Management
- c) Revenue

Audit Manager

The manager will be expected to plan each audit, supervise the execution of the audit and reporting in line with the Internal Audit Methodology and Policies.

Internal Auditors

The auditors will be expected to assist in planning the audits, execute the audit procedures as approved and assist in reporting the audit in line with the Internal Audit Policies.

At the ends of the projects the Audit Manager will be requested to present completed working papers and final audit report for approval by the Deputy Director: Internal Audit

Thanking you in advance for your corporation

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Ms. Makhongela MM

Deputy Director- Internal Audit
Audit Committee Secretariat

