

HIRING

ROLE:	Internal Auditor
REPORTS TO:	The Board / Audit Committee / Chief Executive Officer
DATE:	November 11 th , 2025.

SUMMARY OF JOB:

To provide independent, objective assurance and advisory services aimed at improving the institution's governance, risk management, and internal control systems. The Internal Auditor ensures compliance with Ghanaian public sector financial laws, regulations, and internal policies to safeguard public funds and promote operational efficiency, accountability, and transparency.

ESSENTIAL FUNCTIONS OF THE POSITION

A. Audit Planning and Execution

- I. Develop annual risk-based internal audit plans in line with the Public Financial Management Act, 2016 (Act 921) and Internal Audit Agency Act, 2003 (Act 658).
- II. Conduct operational, financial, compliance, and performance audits across all departments.
- III. Evaluate the adequacy and effectiveness of internal control systems, risk management practices, and governance processes.
- IV. Perform audits of procurement activities to ensure compliance with the Public Procurement Act, 2003 (Act 663) as amended (Act 914).
- V. Review payroll systems, asset management, revenue collection, and expenditure processes to detect irregularities, fraud, waste, or abuse.

B. Reporting and Recommendations

- I. Prepare audit reports with findings, implications, and practical recommendations for management and the Audit Committee.
- II. Submit quarterly internal audit reports to the Internal Audit Agency in line with Section 16 of Act 658.
- III. Follow up on implementation of internal audit recommendations and prepare status updates.

C. Compliance and Risk Management

- I. Ensure compliance with relevant laws, policies, and regulations such as:
- II. Public Financial Management Act (2016), Public Procurement Act (2003), Internal Audit Agency Act (2003), Labour Act (2003), Public Service Commission Regulations, GIFMIS & IPSAS guidelines.
- III. Assist management in identifying and assessing risks, developing mitigation plans, and establishing control mechanisms.
- IV. Investigate suspected fraud, corruption, misappropriation, or financial misconduct in collaboration with management and relevant state authorities (e.g., EOCO, Auditor-General, CHRAJ).

D. Advisory and Capacity Building

- I. Advise management on strengthening internal controls, cost-efficiency, and ethical practices.
- II. Support the development and review of internal policies, SOPs, and financial controls.
- III. Provide training and capacity-building sessions for staff on internal control procedures, risk management, and compliance.

REQUIRED QUALIFICATIONS AND EXPERIENCE

Qualification:	Requirement:
Education	Bachelor's degree in Accounting, Finance, Auditing, Economics, or related field.
Professional Certification	CIA, ACCA, ICAG, CIMA, or equivalent
Experience	Minimum of 10 years in internal auditing, public sector financial management, or external auditing.
Knowledge	Strong understanding of PFM Act, the Internal Audit Agency Act, GIFMIS, IPSAS, Audit Standards (IIA), and Ghana Audit Service guidelines.

SKILLS AND COMPETENCIES:

Core Competencies

- High ethical standards and integrity
- Analytical and critical thinking
- Strong attention to detail
- Excellent written and oral communication skills
- Ability to work independently and under pressure
- Confidentiality and objectivity

Technical Competencies

- Risk assessment and internal control evaluation
- Knowledge of Ghanaian public financial laws
- Audit methodologies and IIA Standards
- Data analysis and report writing
- Proficiency in Microsoft Excel, Word, and Audit Management Tools
- Fraud detection and investigation

KEY WORKING RELATIONSHIPS

Internal

- Chief Executive Officer
- Audit Committee
- Finance Department
- Procurement Unit
- Heads of Departments

External

- Internal Audit Agency (IAA)
- Auditor-General/Ghana Audit Service
- Public Procurement Authority
- External Auditors
- EOCO, CHRAJ, Controller & Accountant General

PERFORMANCE INDICATORS

- Timely completion of annual audit plan.
- Quality of audit reports and recommendations.
- Level of implementation of audit recommendations.
- Compliance with PFM Act, IAA reporting, and public sector audit standards.
- Reduction in audit queries, financial irregularities, and control weaknesses.

NB: How to apply:

- Interested applicants should send their application letter and CV to: recruitment@giadec.com
- Closing date: December 20th, 2025
- Email Subject: Internal Auditor – Accra