



JOB DESCRIPTION

DESIGNATION: Internal Auditor

LOCATION: Head Office

SUPERVISOR: Chief Executive Officer

Reporting Lines and Essence of Job

- The Internal Auditor reports directly to the Chief Executive Officer (CEO) and has direct access to the Audit Committee Chairman.
- For day-to-day administrative issues, the Internal Auditor liaises with the Financial Director.
- The job entails ensuring: (a) existence of adequate controls to safeguard SSA assets; (b) planned and ad hoc audits of systems and controls to test their effectiveness; (c) timely reports on the implementation of risk mitigation measures; (d) timely reports to the CEO and Audit Committee on any deficiencies, discrepancies or any malpractice detrimental to ESA.

Controls

- Test the effectiveness of existing controls and recommend improvements to process owners.
- Determine that controls are in existence for all critical aspects of ESA operations and to recommend their establishment where there are none.

Risk

- Compile an annual audit plan using a risk-based approach (which should also cover all areas of risk identified in the Risk Register).
- Submit monthly reports to management and quarterly reports to the Audit Committee on the progress made in implementing identified risk mitigation measures.

Audits

- Submit monthly reports to management and quarterly reports to the Audit Committee on audit findings and status of pending findings.
- Drive the closure of all audit recommendations highlighted by external auditors.
- Carry out audits on segregation of duties to ascertain whether all access within electronic and manual systems are adequately segregated to prevent fraud. Make recommendations for improvements to process owners where necessary. Report any areas of fraud or suspected fraud to the CEO and Audit Committee.
- Conduct audit to monitor compliance with guidelines for good corporate governance.
- Interface with external auditors by providing detailed reports of audits carried and control measures implemented with the aim of giving them confidence to rely on the work of the internal audit function.

Documents for Audit Committee

- Prepare audit reports for submission to the Audit Committee at its quarterly meetings and have these reports reviewed by the respective Directors and CEO beforehand.
- On the basis of the agenda and supporting documents for Audit Committee meetings, prepare a framework of the Chairman's report to Council. The framework must cover the main issues under the different agenda items and it must be reviewed by the CEO before circulation with the rest of the Audit Committee papers. After the meeting of the Audit Committee, the framework will be transformed into a proper report to be reviewed first by the CEO and then Chairman before circulation as part of the pack for the following Council meeting.

**ISO 9001:2008 Standard**

- Obtain internal and external audit reports pertaining to the Quality Management System (QMS) and use them as a basis for strengthening internal controls.
- Interact with the office of the Quality Manager in any appropriate manner for enhancing the functions of the Internal Auditor.

Special Investigations and Additional Tasks

- Assist Heads of Department in the identification and review of key procedures which are important for enhancing control effectiveness and operational efficiencies.
- Undertake any other task requested by the CEO from time to time.

Locations to be Audited

- Head Office in Mbabane
- Technical Services Department in Simunye
- Sugar Warehouse at Mlawula
- Sugar Warehouse at Ubombo
- Sugar Warehouse at Mhlume
- Sugar Warehouse at Simunye
- Silos at Mhlume and Ubombo
- Production scales at the mills and Mananga Sugar Packers
- STAM Sugar Terminal in Maputo

REVISION: Three