



Position Description: Internal Auditor

Designation:

Internal Auditor

Programme/Unit:

Executive/Board

Purpose of Position:

The Internal Auditor position is part of the Albury Wodonga Health (AWH) Governance framework and is established to provide an independent appraisal and advisory function for the AWH Board. The position functions include examining, evaluating and monitoring the adequacy and effectiveness of internal controls established to regulate the activities and operations of AWH.

Although the Internal Auditor is responsible to the AWH Board Audit and Risk Committee, the position assists management at all levels in achieving objectives consistent with relevant legislation, Government policy and the AWH strategic plan. The position provides detailed assessments as to the efficiency, effectiveness, economy, compliance and financial regularity of AWH operations.

Organisational Environment/Reporting Relationships:

The field of activity of Internal Audit shall include all the activities and operations of:

- all clinical and administrative departments, organisational and functional units and centres; and
- all auxiliary operations.

The Internal Auditor will work in collaboration with the CEO, AWH Executive and Senior Employees in relation to audit activities throughout AWH. The position is directly responsible for delivering agreed outcomes to the Board Audit and Risk Committee. The position reports on a day to day basis to the Director of Corporate Support. The Director of Corporate Support is responsible in consultation with the Chair of the Audit and Risk Committee for performance appraisal and development exchanges.

The Audit and Risk Committee will determine the policy framework in which the Internal Auditor operates and will approve the internal auditor work program. The Audit and Risk Committee may vary reporting relationships to meet its needs.

The Internal Auditor has independent status within AWH and for that purpose:

- has access to the CEO or to AWH Board via the Audit and Risk Committee, if required;
- meets privately at least twice yearly with the Chairperson of Audit and Risk Committee; and
- has no executive or managerial powers, authorities, functions or duties except those relating to the management of internal audit.

Primary Responsibilities:

The Internal Auditor reviews the financial, business and clinical policies, procedures, records, accounts and plans of AWH and appraises the effectiveness by which AWH meets its objectives. This includes:

- reviewing systems and operations and appraising the adequacy of controls;
- recommending improvements to systems and procedures;
- advising on appropriate systems of control and other operational matters;
- appraising the extent of compliance with established policies, procedures and plans;
- assessing the accuracy of management information;
- maintaining a continuous review of the income and expenditure of AWH and its associated organisations;
- being involved in the design, implementation and testing of planned controls when major changes are made to various administrative systems but shall not be responsible for the detailed implementation of such systems;
- conducting ad hoc and confidential investigations as directed by the AWH Board Audit and Risk Committee; and
- develop and maintain, in conjunction with the Board and senior management, a rolling three year strategic audit plan, annually approved by the Audit and Risk Committee. The strategic audit plan must:
 - be sufficiently comprehensive so as to identify all the auditable areas and activities of AWH;
 - take into consideration an assessment of risk associated with auditable areas and activities, the internal control environment, results of previous audit and materiality;
 - be prepared having regard to achieving an appropriate balance between regularity and efficiency;
 - provide a schedule of audits to be undertaken with the resources available during the period covered by the plan; and

- allow flexibility to accommodate special tasks and projects if requested by the Board or CEO.

All internal audit projects must be undertaken with due professional care. In line with standards of professional internal auditing practice the Internal Auditor shall ensure:

- that their skills, competence, experience and qualifications are appropriate for the audits being performed;
- that all internal audit projects are properly supervised and where required, on the job training provided;
- compliance with all relevant standards and codes of ethics as laid down by the Institute of Internal Auditors and CPA Australia; and
- that they undertake continuing professional activities and maintain membership of pertinent professional bodies.

Specific Delegations:

The Internal Auditor:

- has the right of access to all premises of AWH and the right to inspect all correspondence, files, records, accounts and all other forms of information held by AWH as are necessary for the performance of audit duties; and
- has the right to require all officers of AWH to supply such information and explanations as are necessary for the performance of audit duties.

Performance Appraisal/ Review:

Performance review will be conducted three months after commencement and at least annually thereafter.

Key Selection Criteria

- Extensive knowledge and experience in accounting or related disciplines together with knowledge of Australian Accounting and Audit Standards.
- High level problem solving, research, and analytical skills and experience, including the ability to present findings in an appropriate manner.
- Demonstrated project management skills, particularly in the areas of planning, coordination and meeting assigned deadlines.
- Strong interpersonal skills including oral and written communication skills and the ability to successfully interact with clients and stakeholders.
- Proven personal skills of initiative, innovation, self-motivation and application.
- An ability to maintain independence.

It is a condition of appointment that the occupant of this role possesses a current and valid driver's licence. This position may be required to attend any site within Albury Wodonga Health in order to meet the requirements of the role.