

EXTERNAL ADVERTISEMENT

The Office of the Auditor-General (OAG) is an Independent Office established under Article 229 of the Constitution of Kenya. The Office is charged with the primary oversight role of ensuring accountability in the use of public resources within the three arms of government (the Legislature, the Judiciary and the Executive) as well as the Constitutional Commissions, Independent Office and any entity that is funded from public funds.

Pursuant to Article 252 (1) (c) of the Constitution, the Office seeks to recruit qualified and competent staff to fill the following position:

S. No.	Position	Grade	Posts	Advert No.
1.	Senior Auditor	OAG 6	30	SA/01/10/2024

Application Procedure

1. All applications must be emailed to the email address provided. No physical / paper applications will be accepted.
2. Applicants must attach the following documents:
 - 1) Application Form clearly indicating the post applied for, full name of the applicant, National ID Card No, Telephone Number & alternate telephone contact / number and email address.
 - 2) Academic and professional certificates
 - 3) Other relevant testimonials

Applications should reach the Office on or before **18 October, 2024**.

It is a criminal offence to provide false information and documents in the job applications. The Office shall take appropriate action on any applicant who shall be found to have presented false information and/ or documents.

The Office of the Auditor-General is an equal opportunity employer and seeks to have diversity in the workforce in line with the Constitution. Only shortlisted and successful candidates will be contacted. Canvassing of any form will lead to automatic disqualification.

Advertisement No. SA/ 01/10/2024

SENIOR AUDITOR: GRADE OAG 6 (30 Posts)
sauditor@oagkenya.go.ke

Purpose of the job

Reporting to the Principal Auditor, the Senior Auditor will be responsible for the execution of routine audit plans and consolidation of audit queries for review. The successful candidates will be deployed to undertake assignments in Financial or Specialized Audit services including Performance Audit, Forensic Audit and IT Audit in any of the OAG offices in Nairobi, Mombasa, Kisumu, Nakuru, Eldoret, Kakamega, Nyeri, Embu, Machakos, Isiolo, Kericho, Kilifi, Garissa, Homa Bay and Kitale.

Duties and Responsibilities:

- 1) Participate in the preparation of work plan for each audit exercise covering the estimated cost and time for each auditee institution, to ensure effective project management and efficient resource utilization;
- 2) Identify risky areas of a client's operation and the audit procedures to be employed in analysing the effectiveness of internal controls and Management assertions;
- 3) Review previous audit files to follow up on unresolved matters in the auditee institution, and report to management to ensure the matters are resolved;
- 4) Administer walk through tests at the client site and raise audit queries prior to the start of the audit process, to establish the reliability of client's accounting and internal control system;
- 5) Analyse documentation provided by the auditee institution to verify the information received and establish any weakness in the internal controls, and other anomalies and their root causes in order to develop appropriate recommendations;
- 6) Compile audit findings from respective clients to ensure compliance with the audit reporting standards;
- 7) Prepare sufficient documentation i.e. working papers, planning memorandum and audit reports as required by management in line with the quality standards of the audit process;
- 8) Provide timely status reports to the Principal Auditor on on-going audit projects to facilitate project reviews in each milestone to ensure attainment of set objectives;
- 9) Carry out risk assessment of the audit process to ensure business continuity for the auditee institutions.
- 10) Foster high standards of ethical behaviour within the Office based on the provisions of the Public Audit Act, 2015, Public Officer Ethics Act, 2003, ISSAI 130 and the Code of Conduct and Ethics for the Office
- 11) Coach and mentor staff in the team and make recommendations for appropriate trainings;

Requirements for Appointment:

- 1) A Bachelor's Degree from a recognized University preferably in the fields relevant to the audit function such as Auditing, Accounting, Finance, Economics, Mathematics, Statistics, Computer Science, Law, Engineering or other relevant disciplines;
- 2) At least CPA Part II of the Certified Public Accountants of Kenya CPA (K) qualification **OR** Professional certification in either CFE or CISA **OR** any other equivalent professional qualifications relevant to the audit function;
- 3) Post graduate qualification (Diploma and above) from a recognized institution in other fields relevant to the audit function e.g Information Technology, Environmental sciences etc will be an added advantage;
- 4) Knowledge and practical application of an Audit Management System will be an added advantage;
- 5) Demonstrable competence in administrative skills, planning, managing the audit function and leading teams;
- 6) At least 6 years of practical experience three (3) of which must have been at the level of Audit Associate I or its equivalent and comparable position.

Core Competences

- 1) **Auditing Principles** - Demonstrate knowledge of the nature, context and objectives of audit, audit powers and independence, distinctions and relationships between internal and external auditing, and various operational aspects of audit, including the application of international auditing standards. Demonstrate knowledge of the principal external auditing standards applicable to both the private (ISAs) and public (ISSAIs) sectors and, demonstrate an understanding of how these standards impact on the auditing process.
- 2) **Quality Auditing** - Ability to comply with professional standards, ensuring that audits are conducted at a consistently high level. The ability to apply quality control procedures such as the direction, review and supervision of the audit process and the need for consultation to reach decisions on difficult or contentious matters. Knowledge of the content and application of International Quality Control Standards for auditing.
- 3) **Audit Reporting** - Able to incorporate audit findings and recommendations in a report. Ability to prepare and present audit reports to stakeholders at various reporting levels – operational, strategic and legislative. Able to effectively evaluate issues identified, root causes and generate appropriate findings, conclusions and recommendations in a report.
- 4) **Integrity** - Uphold a high standard of fairness, objectivity and ethics in everyday words and actions to ensure trust. Commit to do the right thing for the right reason, regardless of the circumstances.
- 5) **Verbal Communication and Presentation Skills** - Ability to communicate effectively and articulate audit observations and strategies clearly with confidence before public and media; make presentations before national and international audiences.

- 6) **Problem Solving Analytical Ability** - Assess problem situations to identify causes, gather and process relevant information, generate possible solutions, and make recommendations and/or resolve the problem.
- 7) **Materiality** - Ability to make decisions concerning the nature, timing and extent of audit procedures and, ability to evaluate audit results. The ability to consider the effect of stakeholder concerns, public interest, regulatory requirements and consequences for society in decision making.
- 8) **Audit Procedure** - Ability to conduct an audit including the preparation of working papers and other documentation, the collection and evaluation of audit evidence and the range, application and appropriateness of audit techniques in assessing the control environment.
- 9) **Audit Risk and Analysis** - Ability to mitigate audit risk to an acceptably low level in the circumstances of the audit to obtain reasonable assurance as the basis for an opinion expressed in a positive form. Ability to draw conclusions from evidence compiled during the audit, and to formulate appropriate audit findings and recommendations.
- 10) **Audit Evidence** - Ability to obtain sufficient and appropriate audit evidence to establish audit findings, reach conclusions in response to the audit objective(s) and audit questions and issue recommendations therefrom.
- 11) **Data Analysis** - Ability to analyze the collected information and ensure that the audit findings are put in perspective and respond to the audit objective(s) and audit questions; reformulating the audit objective(s) and audit questions as needed.
- 12) **Data Analytics and CAATs** - Ability to apply and/or create defined rules and methods to extract insights from operational, financial, and other forms of electronic data, internal or external to the organization. These insights can be historical, real-time, or predictive and can also be risk-focused.
- 13) **Teamwork** - Work cooperatively and effectively with others to set goals, resolve problems, and make decisions that enhance effectiveness within OAG.