

**NAMA KHOI MUNICIPALITY
INTERNAL AUDIT UNIT**

**POLICY FOR THE RECRUITMENT AND TRAINING
OF INTERNAL AUDIT STAFF**

1. RECRUITMENT

The recruitment processes and termination of services of all internal audit staff is handled in line with the Council approved Human Resource policies of the Municipality, excluding the position of the Chief Audit Executive (Head of Internal Audit).

The Audit committee, in consultation with the Municipal Manager, oversee the appointment / dismissal of the Chief Audit Executive as stipulated in the Audit Committee Charter, par 6.4(l). (In the case of a section 56 appointment, in consultation with the Council and Municipal Manager). ¹

The Head Internal Audit should be permanently appointed at a senior management level, reporting directly to the Municipal Manager. ²

2. TRAINING & EDUCATION

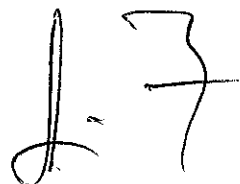
2.1 Continuing professional education

It is the goal of the Internal Audit Unit that all staff should strive to obtain an appropriate certification, such as Certified Internal Auditor(CIA), Certified Fraud Examiner(CFE), etc.

All staff should register for learnerships towards the Internal Audit Technician (IAT) and the Professional Internal Auditor (PIA) programs. The Municipality will assist with these programs.

¹ Internal Audit framework section 3.2.1 – National Treasury
ISPPA – practise advisory 1110-1 number 6
King III report

² Section 165 (2) (b) & (c) of the MFMA
MFMA Circular 65 – Part 2 Internal Audit “Identifying the Head of Internal Audit”



Each employee is responsible for his or her personal development. It is imperative for staff members to further their studies in order to enhance skills, knowledge and competencies.

Training courses presented by the Office of the Auditor General and the Institute of Internal Auditors will be attended by all internal audit staff, subject to available funding on the operating budget.

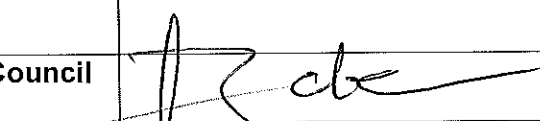
Municipal Regulations on Minimum Competency Levels

The Municipal Finance Management Act, 56 of 2003, as per sections 83, 107 and 119 requires senior officials to meet minimum competency requirements in line with the Municipal Regulations on Minimum Competency Levels. This competencies must be attained by 1 September 2016. The Municipality will assist all affected employees to attain this qualification.

2.2 On-the-job training

On-the-job training is the gaining of knowledge and skills in the workplace rather than in a formal classroom setting. The on-the-job training is necessary for skills transfer by the immediate supervisor and should continue until the auditor can pursue independent phases of work only with general supervision.

2.3 Approval & Implementation

Council Resolution Date & Number	
Effective Date	
Signed-off minutes by the Speaker of Council	



GOEDKEURING EN IMPLEMENTERING

BELEID NAAM:	IMPLEMENTERINGS DATUM: 2016-07-01
RAAD GOEDKEURING:	DATUM: 6 Junie 2016

L.F.