

Ministry of Finance

Internal Control Cadre
(INTERNAL AUDIT)

Better Insights
Better Outcomes

ABOUT US

In accordance with Section 18A. of the Finance and Audit Act, ***the Ministry responsible for finance shall provide oversight and leadership functions for internal audit in Ministries, Departments or Divisions, through the Internal Control Cadre (ICC).***

Internal audit is defined by the IIA as an “***independent, objective assurance and advisory service designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.***”

❖ Vision

To be a customer oriented organization providing value-added internal audit services in accordance with international professional and ethical standards.

❖ Mission

To provide quality internal audit services in a spirit of partnership with Accounting Officers in the achievement of government’s objectives through recommendations to improve governance, risk management, control processes and value for money.

❖ Internal Control Cadre Structure

The Internal Control Cadre consists of six staff positions namely:

- Director, Internal Control
- Deputy Director, Internal Control
- Manager, Internal Control
- Assistant Manager, Internal Control
- Principal Internal Control Officer
- Internal Control Officer/Senior Internal Control Officer

The Director, Internal Control is responsible for providing advice and guidance to the Financial Secretary and Accounting Officers of Ministries/Departments on internal audit with a view to improve the internal control system. He is assisted by 2 Deputy Directors, Internal Control in the management of the Cadre.

The Managers, Internal Control and Assistant Managers, Internal Control act as Officer in Charge of Internal Control Units in Ministries/Departments. They are responsible for overseeing the work of the Internal Control staff and for conducting special assignments, whenever required.

❖ Our Core Values

- ***Collaboration*** - Staff of the ICC work collaboratively with stakeholders to address audit issues and to identify ways to improve operations. They also facilitate collaboration across government to improve ethics, governance, risk management, and internal controls.
- ***Communication*** - Staff of the ICC work to openly communicate throughout the audit process. They also facilitate open and constructive dialogue between Ministries and the Audit Committee regarding audit issues.
- ***Integrity*** - Staff of the ICC perform their work with honesty, diligence and responsibility. They observe the law and shall not knowingly be party to any illegal activity or engage in acts that are discreditable to the internal auditing profession.
- ***Objectivity*** - Staff of the ICC do not participate in any activity that might impair their unbiased assessment.
- ***Confidentiality*** - Staff of the ICC are prudent in use and protection of information acquired in the course of performing duties.
- ***Competency*** - Staff of the ICC adhere to the International Standards for the Practice of Internal Auditing and only perform services for which they have the necessary knowledge, skills and experience.
- ***Tact and Diplomacy*** - Staff of the ICC are sensitive to how they communicate and interact with audit clients. Auditors are respectful, professional and non-confrontational in their activities.