

COUNTY GOVERNMENT OF VIHIGA



COUNTY TREASURY

Audit Committee Job Description

Vihiga County invites competent and qualified persons to fill the following vacant positions pursuant to the Public Finance Management Act, 2012 Section 155 (5); Gazette Notice No 2690 of 15th April 2016; and regulations 167 and 168 of the Public Finance Management Regulations (2015).

1. Position: Chairperson, County Executive Audit Committee – one (1) post

Requirements for appointment as Chairperson, County Audit Committee;

To qualify for appointment to this position, a person must:

- Be a Kenyan citizen.
- Holds at least a Bachelor's Degree in Commerce, Business Management, Business Administration (Accounting option) from an institution recognized in Kenya.
- Be a member, in good standing, of a profession body such as ICPAK, ACCCA, ACA, CIMA and any other relevant professional body.
- Have at least 10 years of experience, five (5) of which must be a senior management position.
- Satisfy the provisions of Chapter Six of the Constitution.
- Not a past or present employee of the County, and shall not have served as an employee or agent of a business organization which has carried out any business Vihiga County in the last two years.
- Demonstrate understanding of national values and principles of governance referred in Article 10 and values and principles of public service referred in Article 232 of the constitutional of Kenya, 2010.

- Demonstrate knowledge and understanding of the objects, principles and functions of the Government of Vihiga County.
- Demonstrate expertise in audit, financial management, or accounting with experience in public service or developed system of government and knowledge in risk management.
- Possess a good understanding of government operations and financial reporting.
- Not a holder of a political office; and
- Holders of certified information systems Audit from ISACA and CIA holders from IIA Global will have an added advantage.

Duties and responsibilities

- Provide strategic direction to the Audit Committee.
- Provide oversight in risk management, controls and governance processes and audit affairs of the County Government and make appropriate recommendations to the County Executive Committee regarding internal control and audit matters.
- Follow up on the implementation of the recommendation of internal and external auditors.
- Arrange for a periodic review of the effectiveness of the audit committee alongside its mandate;
- Demonstrate independence and impartiality in decision making which accord with the legal constitutional and policy requirement; and
- Provide clarification to members on the audit committee's responsibilities.

Terms of service: three (3) years contract on part time basis renewable for a further one (1) term subject to performance evaluation.

2. Position: Member, County Executive Audit Committee – Three (3) posts

Requirement for appointment as member, County Executive Audit Committee:

To qualify for appointment to this position, a person must:

- Be a Kenyan citizen;
- Holds at least a Bachelor's degree from an institution recognized in Kenya;
- Have at least 10 years of experience, five (5) of which must be in a senior management position;

- Satisfy the provisions of chapter six of the constitution;
- Not a past or present employee of the County, and shall not have served as an employee or agent of a business organization which has carried out any business with Vihiga County in the last two years;
- Demonstrate understanding of national values and principles of governance referred in Article 10 and values and principles of public service referred in Article 232 of the constitutional of Kenya, 2010.
- Demonstrate knowledge and understanding of the objects, principles and functions of the Government of Vihiga County.
- Possess a good understanding of government operations.
- Not a holder of a political office; and
- Being a member, in good standing, of a professional body will be an added advantage.

Duties and responsibilities

- Assessment of the performance of the head of the internal audit.
- Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- Ensuring there is adequate mechanism of enabling the audit committee facilitate adequate disposal of all PAC/PIC recommendations. This is done by following up to ensure positive action is taken.
- Communicating with the internal and external auditors. In its overseeing role, the committee should focus on: -
 - i. The changing business environment;
 - ii. Changing financial reporting requirement;
 - iii. Audit findings, including comments governance, risk and controls.
 - iv. Risks, and judgment areas;
 - v. Ensuring written management response to specific audit recommendations.

Terms of service: three (3) years contract on part time basis renewable for a further one (1) term subject to performance evaluation.

CECM Finance and Economic Planning