

**DEPARTMENT : INTERNAL AUDIT**  
**Position : Assistant Manager**  
**Unit : Operation (Investment)**

***Position Summary:***

Independently and objectively evaluates LTAT's investment operations as to provide information to the Audit Committee on the effectiveness of risk management, control, and governance processes.

***Key Accountabilities:***

- a) Review the Audit Universe Risk Assessment and provide the review's result to the Assistant Manager (Quality Control & Special Assignment) for updating the Audit Universe and preparation of Risk-Based Annual Audit Plan.
- b) Develop Internal Audit Engagement Planning in relation to an integrated and operational audit of the investment areas for assessing the adequacy and effectiveness of controls in responding to risks within LTAT's governance, operation and information system.
- c) Manage, lead and review audit works performed by the audit team as scheduled in the annual audit plan based on the Internal Audit Engagement Planning to ensure the adequacy of the works in achieving audit objective(s) and ensure the audit work is adequately and properly documented.
- d) Review audit report prepared by team members for completion and accuracy and includes significant recommendation(s) to enhance and improve control procedures or operational effectiveness as well as keeping the IAM/HIA informed regarding the status of audits in progress.
- e) Manage, lead and review the audit team in performing follow-up audits on previously identified issues to determine that corrective actions are implemented, and a monitoring system is in place to afford such assurance.
- f) Conduct exit conference with the audit client and develops or maintain professional and close relationship with the audit client, external auditors, and staff.
- g) Lead the audit team in providing results of review (investment area), if required by the Assistant Manager (Quality Control & Special Assignment) for the accomplishment of any special audit or ad hoc requested by the LTAT's Board, Audit Committee or LTAT's Management.
- h) Implement and promote internal audit policies, standards and audit methodology procedures. Continuously enhance the Audit Planning, Internal Audit Program and making recommendations on ways to improve the audit work process and sharing information gained with co-workers, as to ensure works are executed following the established professional standards and support the quality assurance and improvement program ("QAIP").
- i) Assist Manager/Head of Internal Audit in preparing paperwork and presentation slides for Audit Committee.
- j) Providing or assisting in implementing the department's initiatives for process improvement in enhancing the effectiveness and efficiency of IAD function.

**Qualifications:**

- a) Bachelor's degree or equivalent professional qualifications in Investment, Business, Accounting, Finance or relevant fields; or
- b) Diploma in Investment, Business, Accounting, Finance, or relevant fields and possess professional qualification such as Certified Internal Auditor (CIA) or other relevant professional certification.
- c) Member of The Institute of Internal Auditors (IIA) or other relevant professional bodies will be an added advantage.
- d) At least seven years of experience in investment/finance areas.
- e) Business acumen, have a good understanding of LTAT's business environment, and have an experience or knowledge of similar industry practices.
- f) Experience in conducting an audit including the ISO auditing and experience in providing or highlighting ideas or recommendations to improve organization governance, risk management and controls processes.
- g) Experience in supervising and leading staff to complete the assigned tasks within tight deadlines.

**Knowledge/skills:**

- a) Good understanding in auditing process and develop a strong understanding of business processes.
- b) Knowledge of department function, operations and processes in the organization.
- c) Solid understanding of risk and control concepts. Ability to apply these concepts to evaluate the adequacy and effectiveness of business processes and controls to mitigate risk to tolerance levels defined by management.
- d) Familiarity with the International Professional Practices Framework (IPPF) published by The Institute of Internal Auditors and knowledge of COSO Internal Control framework is an advantage.
- e) Works effectively within a team environment to achieve specific tasks or projects such as ad-hoc and plan audit projects.
- f) Ability to manage tight deadlines and work under pressure and deals with people at all levels.
- g) Good interpersonal and communication skills, including good presentation and report writing skills.
- h) Have strong analytical and critical thinking skills.
- i) Demonstrated job commitment and personal flexibility to meet changing expectations.
- j) Results driven and possessed leadership qualities, organizational and motivational skills.
- k) Well-developed technical skills in Word, Excel and PowerPoint functions.

**DEPARTMENT : INTERNAL AUDIT**  
**Position : Senior Executive**  
**Unit : Quality Control & Special Assignment**

***Position Summary:***

Responsible for assisting the Internal Audit Assistant Manager (QC & SA) in conducting internal assessment, developing and reviewing the Audit Universe, accomplishing the department's initiatives for continuous improvement and enhancing the IAD's functions, planning the engagement client's requests, identifying requirement for execution of special audits/investigations by the internal audit team and providing consulting or advisory services based on the results of the review.

***Key Accountabilities:***

***a) Internal Assessment***

- Periodic reviews - using evaluation tools or self-assessment review to rate and assess current internal audit performance in areas of compliance with standards, requirements, policies and procedures, production efficiency and quality, and fulfilment of expectations of the stakeholders based on the results of client surveys on individual engagement and stakeholder surveys/feedback.
- Promote and recommend continuous improvement on internal audit policies and standards, audit methodology procedures, tools and contribute ideas in making recommendations on ways to improve the audit work process.
- Sending out client and stakeholder surveys, analysing and documenting results from the survey on audit activities for periodic reviews.
- Preparation of a concise and informative annual internal assessment report and presentation slides to effectively communicate the assessment result to the Audit Committee.

***b) Risk-Based Audit Plan***

- Assist the AM (QC & SA) in gathering information and updating the Audit Universe Risk Assessment and Audit Universe List for the development/review of Audit Universe and preparation of the Risk-Based Audit Plan.
- Assist the AM (QC & SA) in preparation of the Audit Committee approval paper on the Annual Audit Plan.

***c) Department Initiatives***

- Assist the AM (QC & SA) in implementing and accomplishing of department's initiatives (Internal Audit function) for process improvement and enhancing the quality of internal audit service and activity.
- Keeping the Internal Audit Assistant Manager / Manager / Head of Internal Audit informed regarding the status of initiatives in progress.

***d) Consulting / Advisory Service***

- Participate in meetings/discussions with engagement clients to have an agreement on the requested special audit/ad-hoc/special assignment.
- Develop a thorough understanding of the subject matter of requested consulting/advisory services and identify the requirement for execution of special audits/investigations by the internal audit team based on information needed.

- Analyse information received from related audit units on the area being audited/reviewed, coordinate with special audit plan, proposed for audit opinion and assist the AM in the preparation of the report/result of reviews, for Senior Management decision /Board/Audit Committee notification.

e) Performing other works as assigned by the audit management.

**Qualifications:**

- Bachelor's degree or equivalent professional qualifications in Accounting, Finance, Investment, Business, Information Technology or relevant fields; or
- Diploma in Accounting, Finance, Investment, Business, Information Technology or relevant fields and possess professional qualification such as Certified Internal Auditor (CIA) or other relevant professional certification.
- Member of The Institute of Internal Auditors (IIA) or other relevant professional bodies will be an added advantage.
- At least five years' experience in internal audit/compliance/ governance-related and advisory services.
- Experience in conducting compliance audits and providing recommendations to improve organization governance, risk management and controls processes.
- Experience in conducting internal quality assessment of internal audit activity will be an added advantage.

**Knowledge/skills:**

- Good understanding of the auditing process and developing a strong understanding of business and system processes.
- Solid understanding of risk and control concepts. Ability to apply these concepts to evaluate the adequacy and effectiveness of business processes and controls to mitigate risk tolerance levels defined by management.
- Well-versed with the International Professional Practices Framework (IPPF) published by The Institute of Internal Auditors and knowledge of the COSO Internal Control framework.
- Works effectively within a team environment to achieve specific tasks or projects such as ad-hoc and plan audit projects.
- Ability to manage tight deadlines and work under pressure and deals with people at all levels.
- Good interpersonal and communication skills, including good presentation and report writing skills.
- Have strong analytical and critical thinking skills.
- Demonstrated job commitment and personal flexibility to meet changing expectations.
- Well-developed technical skills in Word, Excel and PowerPoint functions.