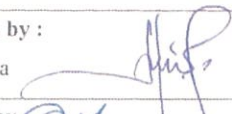


	PROGRAM DESCRIPTION GIP	PD CODE: ANP/05/05/006/10F
		Approved by : G. Da Silva 
		Checked by O. S. Faria 
		Originated by: G. Freitas 
		Issue date : 8 March 2019
		Revision : 0
Program Title : Internal Audit Program Directorate : Single Auditor Unit Line reports to : Audit Officers		

1. ROLE SUMMARY

Autoridade Nacional do Petróleo e Minerais (ANPM) is Timor-Leste public institution, created under Decree Law No. 1/2016 of 9th February, 1st amendment of Decree-Law No. 20/2008 of 19th June, on the Autoridade Nacional do Petróleo, responsible of managing and regulating petroleum and mining activities in Timor-Leste area, both offshore and onshore.

The ANPM is to establish and supervise compliance with the enacted rules and regulations covering the exploration, development, production, transportation and distribution of petroleum, natural gas resources and mineral. It is also tasked to develop a strong petroleum and mineral management institution in Timor-Leste.

The Single Auditor Unit (SAU) is an organ established under the Autoridade Nacional do Petróleo and Minerais (ANPM) Decree Law No.1/2016 of 09 February, 1st amendment of Decree Law No.20/2008 of the 19th of June. It is responsible for monitoring legality, regulatory, and proper financial and patrimonial management of the ANPM. In light of its mandate given, the Internal Audit procedure is a set of instruction to help guiding the SAU staff in carrying the internal audit task in accordance with the ANPM's Decree-Law article 12 & 14 and Internal Audit Policy

As a public institution ANPM runs several programs to provide assistance for Timorese - National in the area of work practices through one of the programs namely Graduate Internship Program (GIP), which is to assist Timorese graduates to introduce to them to real work practice and work life to be a professional employees in

the future and to assist their career advance once they seek for the job and work for certain organization in the future.

2. KEY OBJECTIVE

This course introduces students to the internal audit career and the internal audit processes to internships provide practical experience for students to apply the theory they have been learning.

- 2.1 Understand the role of internal auditing in its organizations process and program;
- 2.2 Understand the definition of internal auditing and the purpose of internal auditing;
- 2.3 Understand the risk management process, internal control and compliance and how the outcome of it can be used by internal auditors for internal healing mechanism purpose.
- 2.4 Provide learning experience how to design flowchart and control risk matrix
- 2.5 Provide the practitioners with a sense of the value of the students' skill sets

3. PRINCIPAL ACCOUNTABILITY

The principle accountability of the GIP student during the internship program is to learn and obtain knowledge related to internal audit role and its work as per IIA standard adopted by ANPM, elaborate as follows:

- 3.1 Learn the Internal audit roles and principles such as objectivity, independent, confidentially and integrity;
- 3.2 Learn the planning phase of internal audit task such as development of internal audit work program;
- 3.3 Learn the execution of internal audit task such as interview, document collection, design flow chart, risk and control matrix and testing.
- 3.4 Learn structure or outline of internal audit report writing;
- 3.5 Learn the follow-up action with the process owner;
- 3.6 Learn and review of compliance with laws, regulations and other external requirements;
- 3.7 Learn how to gather audit evidence require, working paper, cross reference, filing (permanent filling and temporary filling) etc.
- 3.8 Learn how to check, review and control Journal Vouchers and Payment Authority Vouchers;
- 3.9 Learn and identify key controls designed to ensure compliance with policies, procedures and regulations;
- 3.10 Learn and understand risks, controls, development of an audit program along with execution of fieldwork and the final audit report preparation and presentation;
- 3.11 Other duties as assigned



QUALIFICATIONS, SKILLS AND PERSONAL ATTRIBUTES**3.15 Essential**

- 3.15.1 Must be Timor – Leste National;
- 3.15.2 Tertiary Qualification in Finance or Accounting
- 3.15.3 Minimum 2.50 GPA on all coursework carried graduate credit;
- 3.15.4 Ability to maintain confidentiality;
- 3.15.5 Familiarity with accounting concepts and theory;
- 3.15.6 Ability to communicate in Basic English and Portuguese (written and verbal)
- 3.15.7 Ability to use of Microsoft Windows such as Microsoft Word, Microsoft Excel 2007 version and Microsoft PowerPoint.

3.16 Desirable

- 3.16.1 Ability to adapt office environment
- 3.16.2 Willing to learn new skills and knowledge