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| <b>Job Title</b>              | Head Of Internal Audit   |
| <b>Department</b>             | Finance  |
| <b>Reports to</b>             | Chief Financial Officer  |
| <b>Grade</b>                  | Senior Manager   |
| <b>Purpose &amp; Overview</b> | <p>The Head of Internal Audit leads the organisation's internal audit function, providing independent assurance that the company's risk management, governance, and internal control processes are operating effectively.</p> <p>This role acts as a trusted advisor to senior leadership, Audit Committee and Risk &amp; Compliance Committee while maintaining the independence required for objective oversight.</p>  |
| <b>Key Accountabilities</b>   | <p><b>Strategic Leadership</b></p> <ul style="list-style-type: none"> <li>• Develop and execute a risk-based internal audit strategy aligned with organisational goals.</li> <li>• Lead, mentor, and develop the internal audit team to ensure high performance and continuous improvement.</li> <li>• Provide strategic insights to the Board, Audit Committee, Risk &amp; Compliance Committee and Executive Leadership Team.</li> <li>• Maintain unrestricted, reciprocal access to the Audit Committee, the Risk &amp; Compliance Committee, and their Chairs, ensuring open communication and timely escalation of significant risks, issues, and assurance matters as required.</li> </ul> <p><b>Audit Planning &amp; Execution</b></p> <ul style="list-style-type: none"> <li>• Prepare and deliver the annual internal audit plan based on risk assessment and regulatory requirements, in agreement with the Audit Committee.</li> <li>• Oversee the execution of operational, financial, compliance, and IT audits.</li> <li>• Ensure audits are completed on time, within scope, and to professional standards.</li> <li>• Undertake ad hoc investigations and targeted reviews at the request of the Audit Committee, the Risk &amp; Compliance Committee, or Executive leadership, providing independent analysis, clear findings, and actionable recommendations as required.</li> </ul> <p><b>Risk Management &amp; Controls</b></p> <ul style="list-style-type: none"> <li>• Serve as Chair of the WWU Internal Risk Management Committee, providing strategic leadership, oversight, and</li> </ul> |

challenge to ensure effective identification, assessment, and management of organisational risks.

- Evaluate the effectiveness of internal controls and recommend improvements.
- Monitor emerging risks and regulatory changes, advising leadership on potential impacts.
- Support the organisation in strengthening risk culture and control frameworks.
- Oversee the review and assurance of the Corporate Risk Register, providing independent challenge to Executive-owned risks and controls. Collaborate with Executive leaders to evaluate the effectiveness of departmental and operational risk registers, ensuring alignment with the organisation's risk management framework.
- Present key insights, emerging risks, and assurance findings to the Board Risk & Compliance Committee as required.

#### **Reporting & Stakeholder Engagement**

- Present audit findings, insights, and recommendations to the Audit Committee and senior management.
- Build strong relationships across the business while maintaining independence.
- Track and report on the implementation of audit recommendations.

#### **Governance & Compliance**

- Ensure the internal audit function complies with professional standards, i.e., Global Internal Audit Standards (GIAS) and maintain EQA certification.
- Coordinate with external auditors and regulators as required.
- Promote ethical behaviour and support the organisation's governance framework.
- Provide joint oversight of the Corporate Whistleblowing Process with the Head of People and Customer Experience, acting as a primary point of contact for whistleblowing concerns and ensuring all disclosures are managed confidentially, impartially, and in line with regulatory and organisational requirements.

#### **Continuous Improvement**

- Champion continuous improvement across the Internal Audit function and the wider organisation by enhancing audit methodologies, leveraging data-driven insights, identifying systemic issues, and promoting best-practice

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|  | <p>governance, risk, and control processes; work collaboratively with senior leaders to embed sustainable improvements and strengthen overall organisational performance.</p>   |
| <b>Technical Know-How &amp; Skills</b> | <p><b>Essential</b></p> <ul style="list-style-type: none"> <li>• Proven experience leading an internal audit function or senior audit team.</li> <li>• Strong understanding of risk management, internal controls, and governance frameworks.</li> <li>• Excellent communication skills, with the ability to influence at Board level.</li> <li>• Strong analytical and problem-solving abilities.</li> <li>• Good knowledge of specific IT packages e.g. MS Office, SAP, Visio</li> </ul> <p><b>Desirable</b></p> <ul style="list-style-type: none"> <li>• Experience in the Utilities industry or other regulated industries</li> <li>• Knowledge of data analytics and modern audit technologies.</li> </ul> |
| <b>Qualifications</b>                  | <p>Professional qualification such as CMIIA, CIA, ACA, ACCA, CIMA, or equivalent.</p> <p>Proven experience leading an internal audit function or senior audit team.</p>   |