

**AUDITOR GENERAL'S DEPARTMENT  
JOB DESCRIPTION AND SPECIFICATION**

**JOB TITLE:** Assistant Auditor

**JOB GRADE:** AUGD/AGS 4

**POST NUMBER:**

**DEPARTMENT/UNIT:** Assurance Audit (Compliance, Financial Statements, Appropriation Accounts, Pensions).

**REPORTS TO:** Senior Auditor

**MANAGES:** N/A

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THIS DOCUMENT IS VALIDATED AS AN ACCURATE AND TRUE DESCRIPTION OF THE JOB AS SIGNIFIED BELOW:

\_\_\_\_\_  
Employee Date

\_\_\_\_\_  
Deputy Auditor General/Principal Auditor Date

\_\_\_\_\_  
Received in Human Resource Division Date

Revised: August 2024

## **JOB SUMMARY**

This position provides assistance in the conduct of Assurance Audits of assigned Ministries, Departments, Agencies, Municipal Corporations and specified Public Bodies.

## **GUIDING PRINCIPLES**

Confidentiality	Integrity	Fairness	Accountability	Transparency
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## **CENTRAL LEGISLATIVE FRAMEWORK**

The Jamaican (Constitution) Order in Council	Financial Administration and Audit Act	Public Bodies Management and Accountability Act
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## **KEY OUTPUTS & DELIVERABLES**

<b>OUTPUTS</b>	<b>DELIVERABLES</b>
Assurance Audits conducted according to standard (quality and time).	<ul style="list-style-type: none"><li>• Audits executed.</li><li>• Working Papers prepared and submitted.</li><li>• Review and coaching notes cleared.</li><li>• Draft audit reports and correspondences prepared.</li><li>• Meetings attended and Minutes documented.</li><li>• Work Plan completed.</li><li>• Monthly Progress Reports submitted.</li><li>• Stakeholders engaged.</li><li>• Compliance with relevant ethical requirements.</li></ul>

## **KEY RESPONSIBILITY AREAS**

### **A. Technical/Professional**

1. Conducts **Assurance Audits** in accordance with the AuGD's established policies and procedures.
2. Participates in Planning, Entrance and Exit meetings and takes appropriate Minutes.
3. Consults with Senior Auditors to determine overall audit strategy and objectives.
4. Liaises with auditees to obtain an understanding of business rules, systems, processes and procedures.

- 5. Prepares Working Papers and Drafts audit reports for submission to Supervisor.

**B. Other Responsibilities**

Performs any other related duties that may be assigned.

**PERFORMANCE STANDARDS**

- Audits are completed in accordance with established standards and agreed timeframe.
- Working papers are completed in accordance with established standards and agreed timeframe.
- Audit Reports and correspondences are completed in accordance with established standards and agreed timeframe.
- Minutes are completed in accordance with the established standards and agreed timeframe.

**REQUIRED COMPETENCIES**

Customer and Quality focus	Planning and Organizing	Results oriented	Professional Judgement and Scepticism
Compliance	Initiative and Flexibility	Verbal and Written Communication	Teamwork and Collaboration

**MINIMUM REQUIRED QUALIFICATION AND EXPERIENCE**

- Bachelor’s Degree in relevant field **OR** ACCA Level 2 or equivalent.
- Any equivalent combination of qualification and experience.

**SPECIAL CONDITIONS ASSOCIATED WITH THE JOB**

- Typical Office environment.
- Occasional exposure to adverse working conditions.
- Typical working hours.
- Performing duties while under pressure.
- Local travel required.
- Performing multiple tasks at the same time.

**AUTHORITY**

- Make recommendations based on findings.