

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

**JOB TITLE:** Principal Auditor, Assurance Audit

**JOB GRADE:** AUGD AGS 8

**POST NUMBER:**

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

**REPORTS TO:** Deputy Auditor General [AUGD AGS 9]

**MANAGES:** Directors of Audit, Senior Auditors, Auditors and Assistant Auditors

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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**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Received in Human Resource Division**

\_\_\_\_\_  
**Date**

**Revised: August 2024**

**JOB SUMMARY**

This position is responsible for managing the Assurance Audits of assigned Ministries, Departments, Agencies, Municipal Corporations and specified Public Bodies to determine whether their accounts are prepared and presented in accordance with the applicable financial reporting framework and comply with relevant government regulations.

**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 AND DELIVERABLES:**

<b>OUTPUTS</b>	<b>DELIVERABLES</b>
Assurance Audits conducted according to standard (quality and time).	<ul style="list-style-type: none"> <li>• Unit Work Plan prepared and executed.</li> <li>• Direct Reports' Work Plan approved.</li> <li>• Risk-based audit plans and reports prepared or reviewed.</li> <li>• Stakeholders engaged.</li> <li>• Financial Statements and Appropriation Accounts audited.</li> <li>• Progress of audits monitored and communicated.</li> <li>• Working Papers prepared and reviewed.</li> <li>• Review and coaching notes prepared and cleared.</li> <li>• Draft Annual and Completion Reports prepared or reviewed.</li> <li>• Performance/Progress Reports submitted.</li> <li>• Quarterly/Monthly performance reports prepared.</li> <li>• Management Response Matrix and PAC Briefs prepared or reviewed.</li> <li>• Signed statutory/regulatory correspondences.</li> </ul>
Skilled, competent and productive staff.	<ul style="list-style-type: none"> <li>• Compliance with relevant ethical requirements.</li> <li>• AuGD core values entrenched.</li> <li>• Succession &amp; Capacity Development Plans supported.</li> <li>• PMAS used to streamline deliverables.</li> <li>• Staff responsive to priority work programmes.</li> <li>• Training needs identified and interventions recommended and implemented.</li> <li>• Performance Evaluation Reports prepared and/or reviewed.</li> <li>• Staff welfare managed.</li> </ul>

**KEY RESPONSIBILITY AREAS**

**A. Management/Administration**

1. Participates in the strategic planning process.
2. Participates in the development, guides and monitors the implementation of the operational plan, recommends changes where necessary to achieve established unit/section objectives.
3. Monitors implementation of approved policies and procedures and ensures staff compliance.
4. Represents the Auditor General at conferences meetings and other fora, as required.
5. Prepares and submits routine and special reports, as required.
6. Monitors the audit delivery processes being delivered by staff at outstations.

**B. Technical/ Professional**

1. Directs assurance audits to determine whether the Financial Statements and Appropriation Accounts represent a true and fair view of the state of affairs of the audited entity and are prepared in keeping with the applicable financial reporting framework.
2. Leads the design of audit plans prepared by Direct Reports and reviews such plans to ensure compliance with ISSAIs.
3. Provides oversight and direction to the audit team in the execution of fieldwork to the requisite standards.
4. Reviews working papers, finalizes draft reports submitted by Direct Reports in accordance with ISSAIs and AuGD's Guidelines and provide technical support, as required.
5. Keeps abreast of international auditing and accounting standards and makes recommendation for adoption by the Department where applicable.
6. Disseminates relevant quality control guidelines to staff within agreed timeframe.
7. Provides technical support to the Non-Assurance Audit Unit.

8. Liaises with officers within audited entities to share information and provide technical support.
9. Participates in the development of audit policies and procedures.
10. Attends and provides technical support at the Public Accounts Committee meetings, as required.
11. Designs and delivers staff training sessions.
12. Receives and acknowledges statutory/regulatory and human resource correspondences.

**C. People Management**

1. Provides leadership to staff through leading by example, effective delegation and communication.
2. Oversees the development of Individual Work Plans for staff in the unit.
3. Manages staff performance through monitoring, coaching, mentoring, training, feedback and ensure that performance evaluation reports are duly completed within the stipulated timeframe.
4. Identifies and addresses training and other needs of staff within the Unit.
5. Ensures adherence to the policies, procedures, and regulations of the Department.

**D. Other Responsibilities**

Performs other related duties that may be assigned.

**PERFORMANCE STANDARDS**

- Engagement Letters, Audit Planning Reports and Audit Commencement Letters submitted within agreed timeframe and according to established standards.
- Operational, Unit, and Individual Work plans are completed to standard and within the specified timeframe.
- Audit field work reviewed and monitored in keeping with audit plan and established standards.
- Working papers are completed/reviewed in accordance with established standards and agreed timeframe.

- Audited Financial Statements and Appropriation Accounts meet the quality control guidelines and completed within agreed timeframe.
- Audit Completion Reports, training material and correspondences are prepared in accordance with established standards and agreed timeframe.
- Audits are completed in accordance with agreed standards and timeframe.
- Performance Appraisals are completed in accordance with the agreed standards and timeframe.

**REQUIRED COMPETENCIES:**

Leadership & Strategic Planning	Stakeholder Engagement	Respects Diversity	Professionalism
Financial auditing concepts and techniques		Emotional Intelligence	Technical & Business Knowledge
Planning & Organizing	Results Orientation	Risk Analysis & Mitigation	Delegation
Accuracy	Effective Communication	Teamwork & Collaboration	Time Management

**MINIMUM REQUIRED QUALIFICATION AND EXPERIENCE**

- Seven (7) years progressively responsible relevant experience including three (3) years at the supervisory/management level.
- Professional Accounting Designation/Certification OR Post-graduate degree in Accounting or related field.
- Comprehensive knowledge of international accounting and auditing standards (such as IFRS, IPSAS, ISA/ISSAI).
- Experience in the use of electronic working papers would be an asset.
- Any equivalent combination of qualification and experience.

**SPECIAL CONDITIONS ASSOCIATED WITH THE JOB**

- Typical Office environment.
- Occasional exposure to adverse working conditions.
- Unusual working hours.
- Performing duties while under pressure.
- Local and international travel from time to time.

- Performing multiple tasks at the same time.
- Working with multiple teams.

### **AUTHORITY**

- Recommends amendments to audit policies and procedures.
- Signs off on Audit working papers.
- Signs audit reports.
- Recommends audit actions.
- Recommends the revision or implementation of internal controls.
- Recommends leave, disciplinary and promotion of Direct Reports in keeping with established human resource policies.