



AUDITOR GENERAL'S DEPARTMENT
JOB DESCRIPTION AND SPECIFICATION

JOB TITLE: Director of Audit, Assurance Audits

JOB GRADE: AUGD/AGS 7

POST NO:

DEPARTMENT/UNIT: Assurance

REPORTS TO: Principal Auditor AUGD/AGS 8

MANAGES: Audit Team

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

Employee

Date

Head of Department

Date

Received in Human Resource Division

Date created/Revised.

JOB SUMMARY

This position is responsible for executing Financial Statements Audits of assigned Ministries, Departments, Agencies, Statutory and Public Bodies to ensure that a reasonable opinion can be formed on the entities' financial statements and their compliance with the applicable legislation and regulations in the achievement of the AuGD's mandate.

GUIDING PRINCIPLES

Confidentiality	Integrity	Fairness	Accountability	Transparency
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CENTRAL LEGISLATIVE FRAMEWORK

The Jamaican (Constitution) Order in Council (Act), 1962	Financial Administration & Audit Act, 2011 Financial Administration & Audit (Fiscal Responsibility Framework) (Amendment) Regulations, 2015	Public Bodies Management & Accountability Act, 2001
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KEY OUTPUTS AND DELIVERABLES:

OUTPUTS	DELIVERABLES
Financial Statements Audits conducted	<ul style="list-style-type: none">• Audit Plan prepared and executed• Stakeholders engaged• Audit team briefed and despatched• Meetings attended• Working Papers reviewed• Financial Statements audited• Progress of audits monitored and communicated• Inputs to Annual Reports drafted• Performance/Progress Reports submitted• Quarterly/Monthly performance report prepared
Skilled, competent & productive staff	<ul style="list-style-type: none">• AuGD core values entrenched• Succession & Capacity Development Plans supported• PMAS used to streamline deliverables• Staff responsive to priority work programmes• Staff welfare managed

KEY RESPONSIBILITY AREAS

A. Management

1. Prepares and submits routine and special reports, as required.
2. Monitors the audit delivery processes being delivered by staff at outstations.
3. Monitors the delivery of targets as documented on the Operational Plan.

B. Technical/Professional

1. Prepares risk-based audit plans for assigned entities in accordance with the AuGD's Information Technology Audit Manual.
2. Reviews and signs-off on Working Papers for all audits undertaken by the audit team.
3. Leads general control reviews to assess IT risks and controls related to the governance, information security and business continuity of the audited entities.
4. Drafts Audit Reports and queries for review by the Principal Auditor.
5. Meets with Heads of Departments to discuss audit findings.
6. Participates in the preparation of Annual Reports for assigned entities.
7. Keeps abreast of changes in existing policies, guidelines, audit and accounting standards and international best practices
8. Attends meetings of the Public Accounts Committee, as required.
9. Represents the Auditor General at conferences, meetings and other fora, as required.
10. Monitors compliance by audit team with the standards stipulated in the AuGD's Audit Manual.
11. Follows-up with Heads of Departments on responses to Audit Reports to facilitate verification and updates, as necessary.

C. People Management

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

D. Other Responsibilities

Performs other related duties that may from time to time be assigned.

PERFORMANCE STANDARDS

- Financial Statements Audit Plans completed in accordance with the established standards.
- Quality and accurate Reports prepared and submitted within established time frame and conform to the established standards.
- Adequate support and guidance provided to direct reports.
- Direct reports evaluated in keeping within established time frame.
- Accurate, technical guidance provided to staff and reviews notes submitted by direct reports.
- Monthly/Quarterly Meetings convened with cross functional work teams.
- Risk assessment is conducted in keeping with auditing standards.
- Adequate tracking of unresolved audit findings.
- Follows-through with stakeholders on audit results and recommendations.

REQUIRED COMPETENCIES

Leadership	Stakeholder Engagement	Risk Analysis & Mitigation	Professional Judgement & Scepticism
Compliance & Financial Statements auditing concepts and techniques		Oral & Written Communication	Technical & Business Knowledge
Planning & Organizing	Results Orientation	Accuracy	Teamwork & Collaboration

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- Bachelor's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.
- ACCA Level 2 or 3.
- 5-7 years progressive auditing/accounting experience in the Private or Public sector
- Experience in international accounting and auditing standards (such as IFRS, IPSAS, ISA/ISSAI etc.).
- Proficiency in the use of basic Information and Communication Technology (ICT) tools such as Microsoft Office Suite, is essential
- Successful completion of relevant government auditing courses and professional audit training
- Training or certification in Project Management would be an asset.

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- Typical Office environment
- Occasional exposure to adverse working conditions
- Unusual working hours
- Performing duties while under pressure
- Local travels from time to time
- Performing multiple tasks at the same time
- Working with multiple teams

AUTHORITY

- Recommends amendments to audit policies and procedures.
- Recommends the revision or implementation of internal controls.
- Recommends leave, disciplinary and promotion of direct reports in keeping with established human resource policies.