

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

JOB TITLE: Assistant Auditor
JOB GRADE: AUGD/AGS 4
POST NO:
DEPARTMENT/UNIT: Special Audit
REPORTS TO: Senior Auditor AUGD/AGS 6
MANAGES: N/A

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

JOB SUMMARY

This position provides assistance in conducting **Special Audits** in assigned Ministries, Departments, Agencies, Public & Statutory Bodies in response to allegations (including whistleblower complaints) of malpractices, misappropriations, and Government of Jamaica policies and guidelines, regarding the use of public resources.

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
The Integrity Commission Act, 2017	The Protective Disclosures Act, 2011	The Corruption Prevention Act, 2001

KEY OUTPUTS AND DELIVERABLES:

OUTPUTS	DELIVERABLES
Special Audits conducted	<ul style="list-style-type: none">• Audit plan executed• Special audits executed• Stakeholders engaged• Entrance & Exit Meetings attended• Mid-point reviews attended• Working papers prepared
Skilled, competent & productive staff	<ul style="list-style-type: none">• AuGD core values entrenched.• Succession & Capacity Development Plans supported.• PMAS used to streamline audit deliverables.• Staff adaptive to priority work programmes• Staff welfare supported

KEY RESPONSIBILITY AREAS

A. Technical/Professional

1. Conducts **Special Audits** in accordance with INTOSAI's special auditing standards, AuGD Special Audits Manual and established standards, to determine credibility of allegations and compliance with relevant laws, regulations and guidelines.
2. Conducts fieldwork, collecting control evidence and data and reviewing documents/information gathered to ensure consistency with the audit objectives.
3. Prepares working papers and facilitate upload of working papers and other audit evidence to TeamMate+ in accordance with quality standards.
4. Contributes to audit mid-point reviews
5. Responds to queries of Directors and the Principal Auditor, as required
6. Attends and provides technical support at Public Accounts Committee meetings, as required.
7. Conducts verification of responses from auditee to facilitate the Auditor General's deliberations of the Public Accounts Committee (PAC).

B. Teamwork

1. Collaborates with team members to achieve the Departments/Unit's shared goals and objectives.
2. Foster open communication, active listening and involvement and constructive feedback to ensure seamless team collaboration.
3. Promotes an inclusive team building culture, recognizing the benefits of diverse perspectives and skills.
4. Contributes to a positive and productive team environment that delivers exceptional results.

C. Other Responsibilities

Performs other related duties that may be assigned.

PERFORMANCE STANDARDS

- Working papers are completed in accordance with established standards and agreed timeframe.
- Audit evidence is complete, accurate and factual.
- Queries and correspondence are completed in accordance with established standards and agreed timeframe.
- Declarations of Independence and performance evaluation reports are completed in accordance with agreed standards and timelines.

REQUIRED COMPETENCIES

Stakeholder Engagement	Professional judgement and scepticism	Verbal & Written Communication	Teamwork & Collaboration
<i>Investigative and Forensic Auditing</i> concepts and techniques		Results-oriented	Critical Thinking & Analysis

MINIMUM REQUIRED QUALIFICATION

- Bachelor’s Degree in relevant field from a recognized University, or ACCA level 2
- Any other 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 travels required.
- Performing multiple tasks at the same time