

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

JOB TITLE: Director

JOB GRADE: AUGD AGS 7

POST NUMBER:

DEPARTMENT/UNIT: Performance Audit

REPORTS TO: Principal Auditor

MANAGES: Senior Auditor AUGD AGS 6
Auditor AUGD AGS 5
Assistant Auditor AUGD AGS 4

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 is responsible for leading the conduct of **Performance Audits** of assigned Ministries, Departments, Agencies (MDAs), statutory and public bodies, in accordance with the Unit's annual work plan.

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	Public Bodies Management & Accountability Act, 2001
	Financial Administration & Audit (Fiscal Responsibility Framework) (Amendment) Regulations, 2015	Public Procurement Act, 2015 Public Procurement (Amendment) Act, 2018

KEY OUTPUTS AND DELIVERABLES:

OUTPUTS	DELIVERABLES
<i>Performance Audits</i> conducted	<ul style="list-style-type: none"> • Work Plans prepared for direct reports and team members • Study Plan for performance audits prepared • Lines of inquiry developed to facilitate audit scope • Audit surveys conducted • Audit team briefed and dispatched • Working papers reviewed • Progress of audits monitored and communicated • Verifications of auditee responses conducted • Stakeholders engaged • Inputs made to annual reports
Skilled, competent & productive staff	<ul style="list-style-type: none"> • AuGD core values entrenched • PERs conducted for direct reports • PMAS used to streamline deliverables • Staff adaptive to priority work programmes • Staff coached and mentored • AuGD polices enforced

KEY RESPONSIBILITY AREAS:

A. Management/Administration

1. Develops individual work plans for staff in the assigned section.
2. Monitors the audit delivery processes being conducted by staff at outstations.
3. Monitors the delivery of targets indicated in the Operational Plans.

B. Technical/Professional

1. Prepares Audit Study Plan for submission and review by Principal Auditor, prior to submission to Deputy Auditor General - Non-Assurance Division.
2. Conducts audit surveys and develops lines of inquiry to facilitate audit scope
3. Conducts Performance Audits in accordance with INTOSAI's Performance Auditing Standards, AuGD' s Performance Audit Manual and established standards.
4. Prepares briefs for entrance and exit meetings.
5. Provides guidance and coaching to team members to ensure the audit objectives are achieved.
6. Reviews working papers and draft reports submitted by direct reports and collates applicable sections in keeping with the AuGD' s standards.
7. Coordinates **mid-point reviews** by delivering presentations regarding the conduct of audit fieldwork.
8. Drafts Audit reports prepared in accordance with International Auditing Standards, INTOSAI performance auditing standards,the Performance Audit Manual and Quality assurance standards including (ISO-9001).
9. Provides guidance to direct reports to ensure that all Quality assurance guidelines are met.
10. Ensures working papers and other audit evidence are uploaded to TeamMate+ in accordance with quality standards for review by Principal Auditor and the Quality Assurance Unit.
11. Conducts verification of responses from auditees to draft report and management response matrices, to facilitate review by the Principal Auditor and DAG Non-Assurance Division.
12. Responds to all review notes to enable submission of finalized draft audit report by Principal Auditor to the Auditor General for review and approval, prior to submission to Parliament for Tabling.

13. Verifies responses to the tabled Audit Report for discussion with the Principal Auditor, to enable preparation of Briefing Report (Prompt) for deliberations by the Public Accounts Committee (PAC).
14. Attends and provides technical support at PAC meetings, as required.
15. Supports the Principal Auditor in preparation of the Unit report for the AuGD Annual Report.

D. Other Responsibilities

1. Serves on internal committees and external working groups as assigned by the Auditor General
2. Performs special reviews as may be assigned.
3. Performs other related duties that may be assigned.

C. People Management

1. Ensures team members are aware of/ and adhere to, the policies, procedures and regulations of the Department.
2. Provides leadership to team members through effective objective setting, delegation, communication, coaching, mentoring, performance management, on-the-job training and other support as needed.
3. Streamlines performance in keeping with Government's Performance Management & Appraisal System (PMAS), conducting the required performance reviews in accordance with set deadlines.
4. Conducts annual reviews for the team, and makes recommendations for acting appointments, training and capacity development programmes
5. Manages staff welfare matters, as required

PERFORMANCE STANDARDS

- Audit work plans are completed in accordance with Operational Plan and Unit Work plan, established guidelines and time frame.
- Working papers are completed in accordance with established standards and agreed time frames.
- Draft reports, queries and correspondence are prepared in accordance with established guidelines and time frames.
- Audits are completed in accordance with the agreed standards and time frames.
- Performance evaluation reports (PERs) are completed in accordance with established standards and time frames.

REQUIRED COMPETENCIES

Leadership & Stakeholder engagement	Planning & organizing	Effective communication	Professional judgement and scepticism
Creative thinking & analysis		Use of technology	Results oriented
Performance Auditing concepts and techniques		Teamwork & Collaboration	Technical & Business Knowledge

MINIMUM REQUIRED QUALIFICATION AND EXPERIENCE:

- Bachelor's degree in social sciences, natural sciences or related discipline; or Professional qualification in accounting – ACCA, CPA
- Experience in reviewing policy and performing programme evaluations.
- Experience with Working Papers (TeamMate+) and data interrogation softwares would be an asset.
- An understanding of policy administration and government operations would be an asset.
- Competency in Microsoft 365 (Word, Excel, Power Point etc) and other applications would be an asset.
- Training or experience in project management would be an asset.

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

- Signs off on Audit Working Papers
- Recommends audit actions
- Recommends training
- Recommends revision/implementation of internal systems/procedures