JD# 8

AUDITOR GENERAL'S DEPARTMENT

accountability | transparency | efficiency | integrity

AUDITOR GENERAL'S DEPARTMENT

JOB DESCRIPTION AND SPECIFICATION

JOB TITLE:	**Chief Internal Auditor**
JOB GRADE:	**AUGD/AGS 7**
POST NO:	**63926**
DEPARTMENT/UNIT:	**Internal Audit**
REPORTS TO:	**Auditor General AUGD/AGS 10**
MANAGES:	**Internal Auditor AUGD/AGS 5**

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

Employee	**Date**
Head of Department/Division	**Date**
Received in Human Resource Division	**Date Created/Revised**

JOB SUMMARY

This position reports to the Auditor General and manages the internal audit functions of the Department - establishing and implementing internal audit programmes to examine and evaluate the adequacy and effectiveness of the systems of management controls provided to direct the activities toward accomplishing the objectives of the AuGD.

GUIDING PRINCIPLES

Confidentiality	Integrity	Fairness	Accountability	Transparency

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
		Public Procurement Act, 2015 Public Procurement (Amendment) Act, 2018

KEY OUTPUTS AND DELIVERABLES:

OUTPUTS	DELIVERABLES
Internal Audit functions, systems and processes monitored	• Operational targets monitored. • Unit Plan prepared and executed. • Internal Stakeholders engaged. • Internal systems, processes and procedures reviewed for compliance to established standards. • Working Papers reviewed • Meetings held with the Auditor General • Quarterly Reports prepared and Audit Committee meetings attended.
Skilled, competent & productive staff	• AuGD core values entrenched. • Succession & Capacity Development Plans supported. • PMAS used to streamline audit deliverables. • Staff adaptable to priority work programmes. • Staff welfare managed.

KEY RESPONSIBILITY AREAS

A. **Management/Administrative**

1. Prepares the Unit's Operational Plan.

2. Keeps abreast of trends and developments in Internal Audit management and recommends their adoption/application where appropriate to increase the effectiveness and productivity of the Unit.

3. Ensures that members of staff are kept abreast of changes in policies and procedures and other matters of the Department and that the activities are carried out within established regulations and policies.

4. Develops and ensures the implementation of policies and procedures for auditing activities in accordance with international internal audit standards and the Auditor General's Department standards.

5. Prepares and submits reports on the activities of the Unit as required.

6. Ensures that the Internal Audit work programmes are within schedule and make adjustments where necessary.

7. Provides assistance/advice to the AG on internal audit issues as requested.

B. **Technical/Professional**

1 Establishes and implements internal audit programmes to review the Department's compliance with approved financial policies, procedures and authorities.

2 Conducts risk assessments to identify, analyze and mitigate those that may affect the achievement of the AuGD's goals.

3 Establishes and implements operational audit programmes to review the extent to which the Department has due regard for economy, efficiency and effectiveness.

4 Monitors and evaluates the Department's corporate planning, budgeting and risk management processes in respect of compliance with relevant Acts and guidelines.

5 Examines the effectiveness and economy of all levels of management in their stewardship of the AuGD's resources and their compliance with established policies, procedures and government laws and regulations. Makes recommendations for improvements as necessary.

6 Attends operational meetings where the Internal Audit Unit has a key role in the development and verification of systems.

7 Prepares and submits to the Auditor General, audit reports stating deficiencies, implications and recommendations, as required.

8 Prepares and submits quarterly reports to the Audit Committee and the Auditor General.

9 Investigates and reports to the AG instances of alleged misappropriation or fraud.

10 Undertakes special investigations as directed by the Auditor General

C. People Management

1. Provides leadership to staff through communication of the AuGD's goals, effective delegation, coaching and mentorship.
2. Supervises the work programme and deliverables of each team member, providing guidance and on-the-job training, as required.
3. Initiates the development of an Annual Work Plan for each team member in keeping with the PMAS guidelines.
4. Conducts Annual Reviews for the team, recommends and monitors participation in capacity development programmes.
5. Promotes adherence to the policies, procedures and regulations of the Department.
6. Provides guidance and required on-the-job training to the team.
7. Manages the welfare and development of the team.

D. Other Responsibilities

Performs other related duties that may be assigned.

PERFORMANCE STANDARDS

- Audit policies and procedures are clearly defined, documented and in keeping with established international and GoJ's standards.
- Quality Audits are completed in accordance with the agreed standards and timeframe.
- Risk assessment is conducted in accordance with auditing standards and policies.
- Established targets and objectives are constantly achieved.
- Effective stakeholder engagement.
- Confidentiality and integrity are observed in the execution of duties.
- Accurate Reports, queries and correspondence are prepared in accordance with established quality standards and agreed timeframe.

- Performance Evaluation Reports are completed in accordance with agreed standards and timelines

REQUIRED COMPETENCIES

Leadership	Stakeholder engagement	Planning & organizing	Professional judgement and scepticism
Auditing concepts and techniques		Results oriented	Critical Thinking and Analysis
Verbal & Written Communication & Presentation		Teamwork & Collaboration	Problem-Solving & Decision-Making

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- Bachelor’s Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.
- ACCA qualification or Certified Professional Accountant (CPA);
- Postgraduate degree in Accounting, will be an asset;
- At least 5 years’ experience in auditing or commercial accounting at least two of which should be at a senior level.
- Excellent knowledge of audit techniques and practices including value for money audit.
- Any equivalent combination of qualification and experience

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- Typical office environment.
- Occasional exposure to heavy dust from examining old files/documents.
- Visual fatigue from examining technical documents and figures.
- Performing multiple tasks at the same time

AUTHORITY

- Recommends revision of audit policies and procedures
- Accesses records and physical assets in keeping with the FAA Act
- Questions employees in executing investigations
- Authorises audit Working Papers and Audit Reports
- Recommends/supports audit actions
- Authorises the validation of any system revised or implemented