



Ministry of Industry Investment & Commerce

Jamaica's **Business** Ministry

CAREER OPPORTUNITY

The Ministry of Industry, Investment & Commerce is inviting suitably qualified persons to fill the following position in the **Department of Co-operatives & Friendly Societies**, Audit & Investigations (Financial) Unit, a department of the Ministry of Industry, Investment and Commerce.

AUDITOR, (FMG/AS 2) – NOT VACANT

Salary: \$4,266,270 per annum

JOB PURPOSE

Under the supervision of the Chief Investigative Auditor, the Auditor (FMG/AS 2) is accountable for conducting the audits and assessment of Co-operatives, Friendly, Registered Charities and Industrial & Provident Societies (Inclusive of Peoples Co-operative Banks) and investigation of all known or alleged incidence of fraud or misappropriation and develop proper accounting and control systems for those Societies in consultation with the Supervisor and in accordance with the programme of work approved by the Director of Audits & Investigations.

KEY OUTPUTS

- Draft Financial Statements and supporting schedules prepared
- Draft Audit Reports prepared
- Draft Audit Certificate prepared
- Working Papers prepared
- Management Letters prepared
- Appropriate accounting and control systems recommended
- Financial Ratios analysis conducted and reports prepared
- Letters to Societies prepared
- Control Systems Documentation developed and implemented
- Memoranda and Special Reports prepared and submitted

KEY RESPONSIBILITIES:

- Reports on Audits assigned monthly.
- Attends meetings on behalf of the Department.
- Assists with the development of the Budget, Operational and Work Plans of the Department.
- Assists with the preparation of Monthly, Quarterly and Annual Reports.
- Conducts risk assessment to determine areas of risk and audit focus.
- Prepares and executes audit program by testing areas agreed on with Chief Auditor.
- Verifies assets and liabilities by comparing and analyzing items and collateral to documentation.
- Completes audit work papers by documenting test and findings.
- Communicates audit progress and findings by providing information and highlighting unresolved issues.
- Assesses statutory records for compliance with Rules and Bye-laws and applicable accounting standards.
- Conducts investigations on instances of fraud and other irregularities.
- Assesses compliance with all applicable acts of Parliament e.g.: Income Tax, Co-operative and Friendly Societies Acts etc. and Industrial & Provident Societies Act.
- Prepares Draft Report on Audit Findings stating deficiencies, implications.
- Makes recommendations for improved internal controls and procedures to enhance business efficiency and submits report to Chief Auditor.
- Examines external audits for correctness and conformity to Department standard and applicable accounting standards and principles.
- Examines Business Plans of prospective Societies for correctness and viability.
- Conducts training of Societies in proper bookkeeping and accounting procedures and recommends relevant accounting and internal control systems.
- Assists team members to accomplish related job results as and where needed.
- Develops and co-ordinates training courses in accounting and audit methods as well as Co-operative Law and Practices for Societies, in consultation with the Director of Audits & Investigations.
- Prepares reports on issues discuss at Annual General Meeting and Committee meetings.
- Provides technical advice to Societies on various issues.
- Provides technical advice at meetings, in matters concerning financial management, accounting or audit and compliance with the requisite Acts, Regulations and Rules of the Societies.

Human Resource Responsibilities:

None

Other Responsibilities:

Performs other duties and responsibilities that may be assigned.

PERFORMANCE CRITERIA

- Key outputs are produced within agreed timeframes to required standards.
- Management Letters are produced within established timeframes and standards.
- Reports are of good quality, comprehensive and submitted within established timeframes.
- Efficient completion of investigation process and timely implementation of follow-up actions.
- Accurate comprehensive Audit Reports and Financial Statements are prepared that are in accordance with established standards and agreed timeframes.
- Independent methods of organizing and conducting audit assignments done at all times.
- Work Plan completed within the timeframe and established framework .
- Ratio Analysis is of the requisite standard and submitted within established timeframes.
- Risk assessment conducted in accordance with Auditing Standards and the Departments' policy.

MINIMUM EDUCATION AND EXPERIENCE

Qualifications and Experience

- ❖ First Degree in Accounting or Finance, Business Administration, Management or Economics from a recognized University

Or

- ❖ ACCA Fundamentals or; equivalent and no experience

Or

- ❖ Associate Degree, or AAT, ACCA – CAT or equivalent qualifications
- ❖ Training in the following areas will be an asset
 - Co-operative Principles and Management

- Co-operative; Friendly; Charities; Agriculture Loan and Other Authorized Societies; and Industrial & Provident Societies Laws

❖ Must possess a reliable motor vehicle and a valid driver's license.

KEY COMPETENCIES

Technical competencies

- Knowledge of the operations of Government/knowledge of the Ministry's policies and procedures
- Excellent Knowledge of Auditing principles
- Excellent knowledge of Accounting principles
- Excellent knowledge of the Acts and Regulations governing the Departments functions
- Proficient in relevant software applications
- Good Report writing skills

Core competencies

- Good written communication skills
- Good oral communication skills
- Good problem solving and decision skills
- Good interpersonal skills
- Teamwork and cooperation
- Integrity
- Compliance
- Strong customer and quality focus skills
- Managing partners
- Analytical Thinking
- Initiative
- Good organizing and planning skills

LIAISON/PRINCIPAL CONTACTS

Contact	Nature of Relationship
<u>Internal</u>	
Auditors	To obtain guidance and instruction to perform duties
Other Department Officers	To obtain information/documents to aid in audit planning and execution to task assigned
Jamaica Agricultural Commodity Regulatory Authority (JACRA)	To obtain information/documents for Co-operatives
Ministry of Industry, Investment & Commerce	To obtain technical advice on issue of concern
<u>External</u>	
External Auditors	To obtain information about assigned audits
Societies	To obtain information/explanations to assist with audit completion through administrative visits
Banks/Investment Institutions	To obtain audit confirmations
External Entities/Funding Agencies	To obtain audit confirmations on audits assigned
Development Bank of Jamaica	To obtain information on Audits of Societies
Ministry of Finance & Public Service	To obtain information of Audits of Societies

DIMENSIONS, AUTHORITIES AND DECISION MAKING

- Recommends audit policies and procedures
- Recommends revision and implementation of accounting systems
- Maintains working papers
- Recommends investigations of Societies.

SPECIAL WORKING CONDITIONS ASSOCIATED WITH THIS JOB

- Highly unfavorable working conditions at times.
- Working on weekends
- Working outside the normal working hours in completing the Work Programme
- Islandwide travel to various Co-operative Societies; Friendly Societies; Industrial & Provident Societies; Groups and other institutions.
- Travelling extensively islandwide and internationally on occasions.

**Applications accompanied by resume should be submitted no later than
Friday, April 24, 2026 to:**

**The Director, Human Resource Management and Development
Ministry of Industry, Investment & Commerce
4 St. Lucia Avenue, Kingston 5
Email: hrm@miic.gov.jm**

We appreciate your responses; however only short-listed applicants will be contacted.