CIVIL SERVICE OF JAMAICA
MINISTRY OF INDUSTRY, INVESTMENT AND COMMERCE
Job Description and Specification

JOB TITLE:	Auditor
JOB GRADE:	FMG/AS 2/ Band 8
POST #:	
DIVISION/SECTION/UNIT	Internal Audit
REPORTS TO:	Senior Auditor
MANAGES:	N/A

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

Employee — Date

Manager/Supervisor — Date

Head of Department/Division — Date

Date received in Human Resource Division

JOB PURPOSE

Under the general direction of the Senior Auditor (FMG/AS 3), the Auditor (FMG/AS 2) conducts audits in accordance with the provisions of the Financial Administration and Audit Act, laws issued in the Public Service and international standards by examining the effectiveness of the internal controls.

KEY OUTPUTS

- Working papers prepared and submitted.
- Audit Programme and special assignments executed, reports produced and recommendations made records and related documents audited.
- Meeting attended as required.
- Collaboration with internal and external clients on audit issues
- Team activities supervised from time to time
- Assigned records and related documents audited
- Audit files secured
- Pre-audits conducted
- Individual workplan developed
- Technical advice provided

KEY RESPONSIBILITY AREAS

MANAGEMENT/ADMINSTRATIVE RESPONSIBILITIES

- Recommend items for inclusion and assist in preparing the Unit's annual financial budget.
- Represents the Unit at meetings/function as directed and supervise Audit Team in the absence of the Team Leader.
- Prepare reports and programme documents as required
- Maintains customer service principles and standards

TECHNICAL/PROFESSIONAL RESPONSIBILITIES

- Conduct risk assessment in order, to determine areas to be audited.
- Assists the Team Leader in preparing - time budgets, risk matrices, itineraries, prepare internal control questionnaires, preparation of entrance interview letter, conduct audit field work of operational, financial, system audit and special assignment.

- Prepare Risk-based audit programmes and reports for assignments with moderate to intermediate complexities.
- Prepare reports - internal audit working papers, draft reports and submit to the Senior Auditor and/or Chief Audit Executive for review in a timely manner
- Clear any queries on working papers prepared and produce adjusted working papers
- Conduct review of assigned organizational and functional activities in accordance with the instructions given by the Senior Auditor and the prescribed audit programme.
- Accurately interprets and carry out the instructions given in the time budget issued by Team Leader.
- Liaises with internal and external clients with regards to pre and post audit issues.
- Verifies the adequacy and accuracy of financial records; examines and appraises financial and accounting practices, systems and procedures; evaluate operational practices and departmental policies.
- Discusses the findings of audits with Team Leader, Audit Manager and Chief Internal Auditor.
- Prepares and maintains adequate working papers in accordance with guidelines laid down from time to time.
- Ensure that the working papers are properly prepared and submitted in time for review.
- Clear any queries on the working papers prepared.
- Consults with team leader on technical matters in principles of accounting practice and/or of law in order to develop knowledge of the methodology of auditing.
- Ensures the security of both Audit files and files requested from our clients for review.
- Keep abreast to emerging audit principles, procedures and practices/guidelines to adherence to standards and competitiveness.

HUMAN RESOURCE RESPONSIBILITIES

- Attend and participate in Unit's/Ministry's staff meetings.
- Ensure self-awareness and adherence to policies and procedures and regulations of the division/ministry.
- Attend training sessions as mandated by the Ministry/Unit.

OTHER RESPONSIBILITIES: -

- Performs other related functions assigned from time to time.

PERFORMANCE STANDARDS

- Working papers are prepared and submitted within the time frame established and to the required standard.
- Time budgets, itineraries, working papers and audit reports are produced according to required standards within the agreed time frame.
- Confidentiality, professionalism and integrity are exercised at all times.
- Adherence to Ministry's/Departments' rules and regulations and auditing standards and Code to Ethics

REQUIRED COMPETENCIES

Item #	Core Competencies	Level
1.	Oral Communication Skills	2
2.	Written Communication Skills	2
3.	Analytical Thinking	3
4.	Teamwork and Cooperation	4
5.	Initiative	4
6.	Integrity	4
7.	Compliance	3
8.	Interpersonal Skills	4
9.	Problem Solving and Decision Making	2
10.	Customer Service and Quality Focus	2

Item #	Functional/Technical Competencies	Level
1.	Report writing skills	3

2.	Knowledge of Government operations	3
3.	Knowledge of accounting principles and practices	3
4.	Knowledge of auditing principles and technique	3

The Performance Management and Appraisal System: Guideline System and Reference Manual – Competency Framework informed the following with grade '1' being the lowest and '3' or '4' the highest:

QUALIFICATION/EXPERIENCE

Minimum Qualification

- First Degree preferable in Accounts, Finance, Business Administration, Management or Economics and no experience

- ACCA Fundamentals or equivalent and no experience

- Associate Degree, AAT, ACCA-CAT, ACCA Level 1 or equivalent qualifications with at least two (2) years' experience

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- Typical working conditions, however, may be exposed to levels of aggregation and hostility.
- May be required to work beyond normal working hours.
- Will be required to travel to external sites to conduct audits.
- May be required to work under adverse condition from time to time.

LEVEL OF AUTHORITY

- Prepare working papers and draft reports.
- Engage with a range of related stakeholders