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

JOB TITLE:	Senior Auditor
JOB GRADE:	FMG/AS 3/Band 9
POST #:	
DIVISION:	Internal Audit
REPORTS TO:	Chief Internal Auditor
MANAGES:	Auditor and Assistant Auditor

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 Chief Internal Auditor, plans, directs and coordinates the work of direct reports, examines and reports on the level of compliance with relevant laws, rules, regulations and policies governing the Ministry and its agencies, assesses the adequacy, efficiency and effectiveness of internal controls in achieving desired objectives and where necessary recommends appropriate solutions or corrective measures to be taken.

KEY OUTPUTS

- Individual work plans for direct reports prepared;
- Risk matrices prepared;
- Audit Programmes developed;
- Routine audits conducted;
- Entry and exit interviews done;
- Working papers prepared and reviewed;
- Special investigations conducted;
- Draft and Final reports produced;
- Audit files secured.
- Leave Recommended and Travelling Claims certified

KEY RESPONSIBILITY AREAS

Administrative/Management

- Participates in the development of the operational audit plan.
- Spearheads the development of individual work plans for direct reports.
- Plans, directs and coordinates the work of direct reports.
- Manages performance through appraisals and discussions with direct reports.
- Liaises with Departmental and Agency Heads with regards to proposed audits.
- Represents the unit at meetings and seminars as directed.
- Provides guidance/advice to team members.

Technical

- Assists in the conduct of the unit's annual risk assessment exercise;
- Leads the conduct of the risk matrix exercise for team assignments;
- Determines audit approach, that is, plans the theory and scope of audits for direct reports;
- Prepares the Planning Memoranda, Internal Control Questionnaires, Time and Expense Budgets
- Prepares audit programmes and submits to Chief Internal Auditor for review;
- Selects areas for review based on the results of the risk matrices;
- Prepares and discusses individual assignments with direct reports;

- Develops and apply auditing procedures and techniques in conducting operational, compliance, financial and value for money audit
- Assesses the adequacy, efficiency, effectiveness of internal controls and compliance with relevant laws, regulations and other stipulated guidelines in achieving desired objectives;
- Verifies the accuracy of financial and other records;
- Performs special investigations as directed and prepares interim report;
- Prepares working papers for audits conducted;
- Reviews and signs off on working papers for direct reports;
- Performs entrance and exit interviews, that is, discusses audit areas and findings with relevant Managers/Department Heads;
- Consolidates overall audit findings and prepare draft reports stating deficiencies, makes appropriate recommendations and submits report to the Chief Internal Auditor for review;
- Obtains formal management responses to support finalization of Audit Report;
- Prepares, maintains and secures the current and permanent files;
- Follows-up Department/Agency Heads' responses to audit report to determine whether deficiencies are corrected and improved procedures are implemented;
- Assists in preparing the Annual Internal Audit Financial Budget;
- Ensures the security of audit files.

Human Resource

- Participates in the welfare and development of direct reports through the preparation of performance appraisals;
- Provides leadership to junior staff through effective objective setting, delegation, and communication;
- Provides guidance to staff through coaching, mentoring and on the job training and providing assistance and support as needed to improve performance;
- Recommends training for direct reports through the Chief Internal Auditor;
- Ensures that junior staff is aware of and adheres to the policies, procedures and regulations of the Division and the Ministry;
- Recommends training for staff to the Human Resource Division through the Chief Internal Auditor;
- Attends training Sessions as mandated by the Department/Unit.

Other

- Performs other related functions assigned by the Chief Internal Auditor from time to time.

INTERNAL AND EXTERNAL CONTACTS

Internal	*Nature of Relationship*
Chief Internal Auditor	Directives, Professional guidance, Information sharing
Senior Directors	Information sharing, professional advice

Direct Reports	Instructions, guidance, work assignment , advice, information sharing, coaching and mentoring
All staff members	Advice , information sharing and addressing concerns
External	*Nature of Relationship*
Portfolio Agency/Department Heads, Responsible Officers	Professional advice, Information sharing
MoF&P	Professional guidance, Information sharing
Auditor General's Department	Professional guidance, Information sharing
Other MDA's	Information sharing,
Relevant persons integral to specific audit assignments	Information gathering

PERFORMANCE STANDARDS

- Risk assessment is conducted in accordance with auditing standards and organization policy;
- Entrance and exit interviews done within agreed timeframes to required standards;
- Audit reports are comprehensive, accurate and submitted within established timeframe and to agreed standards;
- Audit results lead to business improvement;
- Performance evaluation reports prepared and submitted within agreed timeframe
- Confidentiality and integrity are exercised in the conduct of audits;
- Team members are competent and productive;
- Adherence to Ministry's/Unit's rules and regulations.

REQUIRED COMPETENCIES

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:

Core	Level	Functional	Level
Oral communication	3	Initiative	4
Written communication	3	Analytical thinking	4
Integrity	4	Report Writing	4
Team work and cooperation	4	Knowledge of Government Accounting Operation	3
Interpersonal skills	4	Knowledge of Accounting Principles	3
Compliance	3	Knowledge of Auditing Principles	4
Quality of output	4		

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics **or**;
- ACCA Fundamentals or equivalent and over two (2) but less than five (5) years' experience in audit/specialized area;
- Successful completion of relevant government auditing courses and professional audit training would be an asset.

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- Required to travel to external sites in the performance of official duties;
- May be required to work under adverse condition from time to time;
- May be required to work beyond normal working hours.

AUTHORITY

- Signs off on audit working papers;
- Recommends leave, disciplinary action and promotion of direct reports according to established human resource policies;
- Approves mileage upkeep and other traveling itineraries;
- Reviews working papers, current and permanent files;
- Recommends corrective actions;
- Initiate follow-up actions;
- Represents the Audit Unit at meetings, seminars, etc. as required.
