



MINISTRY OF SCIENCE, ENERGY AND TECHNOLOGY

INTERNAL AUDIT

Job Description and Specification

JOB TITLE:	Audit Manager
PROPOSED GRADE:	FMG/AS 4
POST #:	8728
DEPARTMENT:	Internal Audit
REPORTS TO:	Chief Internal Auditor
MANAGES:	1 Senior Auditor (FMG/AS 3) 2 Auditors (FMG/AS2), 1 Assistant Auditor (FMG/AS1)

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

Date created/revised

JOB PURPOSE

Under the general direction of the Chief Internal Auditor, participates in audits by planning, supervising and performing reviews as well as special audits of the Ministry of Science, Energy and Technology, its external departments/divisions and portfolio agencies to ensure the effectiveness and efficiency of managerial controls and the accuracy of recorded data.

KEY OUTPUTS

- Assistance provided for strategic and operational audit plan
- Risk matrix prepared
- Individual Work plans prepared
- Routine audits conducted
- Entry and exit interviews done
- Working papers prepared and reviewed
- Special audit investigations conducted
- Reports produced
- Attends meetings as required
- Audit files secured

KEY RESPONSIBILITY AREAS

Management/Administrative

- Participates in the development of the strategic and operational audit plans.
- Oversees the development of individual work plans for direct reports.
- Plans, directs and coordinates the work of direct reports.
- Manages the performance of direct reports by ensuring each has an output focused job description.
- 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 to ensure that clear goals and objectives of audits are identified and completed.
- Documents relevant facts and information which support the work performed and conclusions drawn so other reviewers can follow the auditor's logic and methodology.

Technical

- Apply internal control concepts and appropriately assess the exposures resulting from ineffective or missing control practices.

- Assesses the adequacy, efficiency, effectiveness and compliance with relevant policies, GAAP, laws, regulations and other stipulated guidelines in achieving desired objectives.
- Conducts risk assessment. .
- Determines audit approach, that is, plans the theory and scope of audits.
- Prepares audit programmes for special assignments and reviews programmes prepared by direct reports.
- Applies auditing procedures and techniques in conducting operational, financial and value for money audits.
- Verifies the accuracy of financial and other records.
- Develops or revises audit procedures for implementing assignments.
- Performs special investigations and other assignments as instructed and prepares interim or final reports.
- Reviews and signs off on working papers and draft reports for direct reports.
- Performs entry and exit interviews, that is, discusses audit areas and findings with relevant Managers/Department Heads.
- Provides guidance to management in the development and implementation of new and revised internal control procedures.
- Follows-up Department/Agency Heads' responses to audit reports to determine whether deficiencies are corrected, improved procedures are implemented.
- Conducts special investigations/assignments as directed by the Chief Internal Auditor.
- Prepares draft reports on audit findings stating deficiencies, makes appropriate recommendations for improved controls to enhance business efficiency and submit report to the Chief Internal Auditor.
- Assists in the preparation of quarterly reports for submission to the Ministry of Finance and Planning.
- Ensures the security of audit files.

Human Resource

- Participates in the welfare and development of direct reports through the preparation of performance appraisals.
- Leads the identification and development of individual performance goals as determined by the corporate plan.
- Provides leadership to junior staff through effective objective setting, delegation and communication.
- Recommends training for staff to the Human Resource Division through the Chief Internal Auditor.
- Provides guidance to staff through coaching, mentoring and training and providing assistance and support as needed.
- Manages the unit in the absence of the Chief Internal Auditor.
- Ensures that junior staff is aware of and adheres to the policies, procedures and regulations of the Audit Unit and the Ministry.
- Conducts appraisal discussions with direct reports.

Other

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

INTERNAL AND EXTERNAL CONTACTS

<i>Internal</i>	<i>Nature of Relationship</i>
Permanent Secretary	Professional advice, information sharing
Chief Technical Directors	Professional advice, information sharing
Senior Directors	Information sharing, advice, reports
Direct Reports	Instructions, guidance , work assignment , advice, coaching, mentoring and sharing information
All staff members	Advice ,sharing information and addressing concerns
<i>External</i>	<i>Nature of Relationship</i>
Agency/Department Heads Responsible Officers	Professional advice, guidance, information sharing
Internal Audit Directorate (IAD)	Professional guidance, information sharing
Auditor General's Department	Professional guidance, information sharing
Relevant persons integral to specific audit assignments	Information gathering

PERFORMANCE STANDARDS

- Effectively evaluate audit results, weighing the relevancy, accuracy and perspective of conclusions against audit evidence.
- Risk assessment is conducted in accordance with auditing standards and organization policy.
- Entry and exit interviews done within agreed timeframes to required standards.
- Audit reports are comprehensive, accurate and submitted within established timeframe
- Audit results lead to business improvement.
- Confidentiality and integrity are exercised in the conduct of audits.
- Team members are competent and productive.
- Adherence to Ministry's/Division's rules and regulations

REQUIRED COMPETENCIES

Core	Level	Functional	Level
Oral communication	3	Initiative	3
Written communication	4	Use of technology (relevant computer applications)	2
Customer and quality focus	3	Managing external relationships	3
Team work and cooperation	3	Strategic vision	3
Interpersonal skills	3	Problem solving and decision making	4
Compliance	3	Analytical thinking	3
Quality of output	4	Impact and Influence	3
Integrity	4	People Management	1
-	-	Change management	3
-	-	Goal/result oriented	3
-	-	Leadership	3
-	-	Planning and organizing	2
-	-	Methodical	3
-	-	Excellent report Writing, public speaking and presentation skills	-
-	-	Good research and analytical skills	-
-	-	Excellent knowledge of government administration systems, laws and policies and other instructions governing both the financial and operational aspects of the Ministries and portfolio Agencies such as the Staff orders, Public Service Regulations, Procurement Guidelines, FAAA Act.	-
-	-	Consultative abilities in guiding communication approaches in support of executive leaders and business strategy	-
-	-	Good knowledge of accounting and auditing standards, principles and practice	-
-	-	Comprehensive knowledge of current auditing techniques	-

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Level 2 or 3;
- Associate of Science Degree in Accounting from the Management Institute for National Development along with the completion of the revised certificate in Government Accounting Course or;
- Bachelor of Science Degree in Accounting or Management Studies and Business Administration with Accounting from an accredited University

- Postgraduate training in Accounting is an Asset
- Five (5) years' auditing experience in private or public sector at a senior level.

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

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

AUTHORITY

- Signs off on audit working papers
- Assign and prioritize work activities of the team based on direction of the Chief Internal Auditor.
- Recommends leave, disciplinary action and promotion of direct reports according to established human resource policies
- Approves mileage upkeep and other travelling itineraries.
- Reviews working papers, current and permanent files.
- Recommends corrective actions
- Initiate follow-up actions.
- Represents the Chief Internal Auditor at meetings, seminars, etc. as necessitated.