



**MINISTRY OF SCIENCE, ENERGY & TECHNOLOGY  
JOB DESCRIPTION AND SPECIFICATION**

<b>JOB TITLE:</b>	Senior Auditor
<b>JOB GRADE:</b>	<b>FMG/AS 3</b>
<b>DIVISION/DEPARTMENT:</b>	Internal Audit Division
<b>REPORTS TO:</b>	Audit Manager
<b>MANAGES:</b>	N/A

This document is validated as an accurate and true description of the job as signified below

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Head of Department/Division

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date received in Human Resource Division  
Created/revised

\_\_\_\_\_  
Date

## 1. JOB PURPOSE

Under the general direction of the Audit Manager, 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.

## 2. KEY OUTPUTS

- Risk matrices prepared
- Audit Programmes developed
- Routine audits conducted
- Entry and exit interviews done
- Working papers prepared/reviewed
- Special investigations conducted
- Draft reports produced
- Audit files secured
- Technical advice and recommendation provided
- Annual/Quarterly/Monthly performance Reports prepared
- Individual work plans developed

## 3. KEY RESPONSIBILITY AREAS

### Technical/Professional Responsibilities

- 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 audit programmes and submits to Audit Manager 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, financial and value for money audits;
- 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 entry 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 Audit Manager for review;
- Follows-up Department/Agency Heads' responses to audit report to determine whether

deficiencies are corrected and improved procedures are implemented;

- Liaises with Departmental and Agency Heads with regards to proposed audits;
- Provides guidance/advice to team members;
- Ensures the safety and security of audit files;
- Keeps current with the latest tools/techniques in Internal Audit to support business continuity and adaptation of best practices.

### **Management/Administrative Responsibilities**

- Contributes to the development of the Division's Strategic and Operational Plans and Budget;
- Develops Individual Work Plans based on alignment to the Division's Plan;
- Maintains customer service principles, standards and measurements;
- Participates in meetings, seminars, workshops and conferences as required;
- Prepares reports and project documents as required;
- Prepares and delivers Internal Audit presentations as needed.

### **Human Resources Responsibilities**

- Participates in preparation and implementation of presentations on role of Division for the Orientation/Onboarding programme;
- Contributes and maintains in a harmonious working environment.

### **Other Responsibilities**

- Performs all other related duties and functions as may be required from time to time.

## **4. PERFORMANCE STANDARDS**

- 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 timeframes and to agreed standards;
- Audit results lead to business improvement;
- Performance evaluation reports prepared and submitted within agreed timeframes;
- Confidentiality and integrity are exercised in the conduct of audits;
- Adherence to Ministry's/Unit's rules and regulations;
- Technical advice and recommendation provided are evidence-based and provided in the agreed timeframes;
- Annual/Quarterly/Monthly performance reports are prepared in accordance with agreed format, are accurate and submitted on time;
- Individual Work Plans developed in conformity to established standards and within agreed timeframes;
- Confidentiality, integrity and professionalism displayed in the delivery of duties and interaction with staff.

## 5. INTERNAL AND EXTERNAL CONTACTS

**Internal Contacts** (required for the achievement of the position objectives)

Contact (Title)	Purpose of Communication
Chief Internal Auditor Audit Manager	<ul style="list-style-type: none"><li>Professional advice, information sharing</li></ul>
Senior Executives/Management	<ul style="list-style-type: none"><li>Information sharing, advice, reports</li></ul>
General Staff	<ul style="list-style-type: none"><li>Advice, sharing information and addressing concerns</li></ul>

**External Contacts** (required for the achievement of the position objectives)

Contact (Title)	Purpose of Communication
MDAs	<ul style="list-style-type: none"><li>Professional advice, guidance, information sharing</li></ul>
Internal Audit Directorate (IAD)	<ul style="list-style-type: none"><li>Provide expert advice and exchange information</li></ul>
Auditor General's Department	<ul style="list-style-type: none"><li>Provide expert advice and exchange information</li></ul>
Relevant persons integral to specific audit assignments	<ul style="list-style-type: none"><li>Information gathering</li></ul>

## 6. 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.

## 7. REQUIRED COMPETENCIES

### Core

- Oral Communication
- Written Communication
- Customer & Quality Focus
- Teamwork & Cooperation

- Integrity
- Compliance
- Interpersonal Skills
- Change Management

### **Technical**

- 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, Financial Administration and Audit Act.
- Knowledge of accounting and auditing standards, principles and practice
- Comprehensive knowledge of current auditing techniques
- Advanced IT skills in relation to Auditing Software, Word, PowerPoint and MS Project or other project tool.

## **8. MINIMUM REQUIRED EDUCATION AND EXPERIENCE**

- Bachelor of Science Degree in Accounting or Management Studies and Business Administration with Accounting from an accredited University/ACCA Level 2/CPA; Three (3) years' auditing experience in private or public sector.

### **OR**

- 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; Five (5) years' auditing experience in private or public sector.

## **9. SPECIAL CONDITIONS ASSOCIATED WITH THE JOB**

- Work will be conducted in an office outfitted with standard office equipment and specialized software. The environment is fast paced with on-going interactions with critical stakeholders and meeting tight deadlines which will result in high degrees of pressure, on occasions. The incumbent will be exposed to dirt, dust, hot and humid conditions on project sites. Additionally, frequent intra island travel and extended working hours is required. May be required to travel internationally to attend conferences, seminars and meetings.