

CIVIL SERVICE OF JAMAICA

JOB DESCRIPTION AND SPECIFICATION QUESTIONNAIRE

Ministry/Entity: Jamaica Anti-Doping Commission

JOB TITLE: Internal Auditor
JOB GRADE: FMG/AS 2
POST NUMBER:
DEPARTMENT: Compliance and Risk Management
REPORTS TO: Senior Internal Auditor
MANAGES: N/A

This document will be used as a management tool and specifically will enable the classification of positions and the evaluation of the performance of the post incumbent.

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

STRATEGIC OBJECTIVES/PURPOSE OF THE DIVISION:

As part of the Compliance and Risk Management Division assist the Division to achieve its operational objective by providing timely and efficient auditing services to the Commission in a timely manner.

JOB PURPOSE:

Under the general supervision of the Senior Internal Auditor, the Internal Auditor is responsible for examining the adequacy and effectiveness of internal controls, the accuracy of financial reporting, safeguarding of assets and compliance with the relevant laws, regulations, policies and rules in the Commission. The incumbent is also responsible for managing the audit team in the absence of the Senior Internal Auditor and ensuring that the working papers are properly prepared. The incumbent is expected to perform his/her duties in keeping with the Institute of Internal Auditors Standards (Adopted 2000), International Auditing Standards, and government regulations governing auditing.

KEY OUTPUTS:

- Inputs provided for Operational Plan
- Risk matrix Prepared.
- Individual Work Plan prepared
- Audit Programmes developed
- Audit requests completed
- Audit Assignments accepted and prepared.
- Audit reports produced
- Audit files secured.

KEY RESPONSIBILITY AREAS:

1. Management / Administrative Responsibilities

- Manages the Audit activities in the absence of the Chief Internal Auditor.
- Participates in the planning of Audit Assignments, the Unit's Operational plan and Budget preparation, the Unit's Quality Assessment Programme and any other activities associated with the Unit's Administrative functions (Time Sheets, Evaluations etc).
- Provides technical advice on audits being carried out.
- Prepares monthly, quarterly, annual and adhoc reports as required on audit assignments.
- Maintains confidentiality, professionalism and integrity of the Unit.
- Prepares individual work plan.

2. Technical / Professional Responsibilities

- Interprets and conducts assignments given by the Chief Internal Auditor, in the review of organizational and functional activities, in keeping with the prescribed Audit Programme,

Time Budget Control, Audit Charter and the Annual Risk Based Audit Plan (Operational & Corporate Plan).

- Conducts Performance, Operational, Financial, Value for Money Audits, and Compliance Audits and Special Audit Assignments to assess the adequacy, efficiency and effectiveness of internal controls, to achieve the desired audit objectives. (This involves determining the audit approach, developing audit programmes, developing and applying internal auditing procedures and techniques).
- Obtains, analyses and appraises evidential data as a basis for an informed objective opinion on the adequacy and effectiveness of the system and efficiency of the performance of the activities being reviewed.
- Prepares working papers timely, accurately and in keeping with Auditing Standards/Audit Manual and submits to the Chief Internal Auditor for review.
- Provides guidance on audits and ensures working papers for the are properly prepared, compiled and submitted for review.
- Participates in interviews prior to and after audit fieldwork to obtain explanations and management's acceptance of risks.
- Clears any queries on Working Papers based on responses received, verification of responses done and supporting evidence physically obtained.
- Liaises with internal and external clients with regards to pre and post audit issues. (Conducts site visits as required).
- Identifies sufficient, reliable, relevant and useful information.
- Identifies variances to policy guidelines and procedures and makes recommendations to address anomalies.
- Consolidates overall Audit findings and prepares Draft Reports and submits to the Chief Internal Auditor with Working Papers.
- Assists to plan the scope of audits and prepares Audit Programmes to direct the conduct of the audit review to meet the audit objectives.
- Assist in conducting ongoing Risk Assessment in planning an audit review and proposes other areas for examination resulting from the assessment.
- Assist in designing and administering Internal Control Questionnaires to assess the adequacy of the systems of internal control in the operations to achieve established audit objectives.
- Conducts special audits and special assignments as directed.
- Convenes meetings to discuss with division, audit findings and recommendations for corrective action.
- Keeps abreast of trends and changes in Internal Audit standards and practices and assists with compliance with same.

AUTHORITY

The incumbent will have the authority to:-

- Liaise with external and internal contacts to direct queries accordingly.
- Liaise with customers during audits.
- Access to the Commission's Records.

- Signs off on audit working papers in the absence of the Chief Internal Auditor.
- Make recommendations for corrective actions.
- Prepare working papers for audits.

PERFORMANCE STANDARDS:

- Audit assignments completed within the stipulated timelines.
- Working papers produced with evidence for audits conducted.
- Recommendations made for corrective actions.
- Audit findings discussed with auditees.
- Meetings attended and reports produced respectively.
- Audit trends are utilised in daily duties.

CONTACTS

Internal

Contacts	Purpose
Executive Director	Providing feedback on assignments given.
Chief Internal Auditor	Receiving assignments and providing feedback on assignments given.
Directors / Managers	Liaise with them regarding audits being conducted.

External

Contacts	Purpose
Government / Non-governmental / Private Sector Organisations/ MDA's	Liaise with them regarding audit practices and reports.
International Organisations, Anti-Doping Agencies, Laboratories, Governing body such as WADA, UNESCO etc.	Liaise with them regarding information required for the completion of audit findings.

REQUIRED COMPETENCIES

Core

- Good Interpersonal and people management skills.
- Good oral and written communication skills.
- Excellent customer relations skills.

- Sound personal and professional integrity.
- Highly confidential.
- Teamwork and cooperativeness.
- Ability to utilise initiative.
- Adherence to standards and best practices.
- Ability to adapt to changing environments and be flexible.
- Willingness to obey instructions.
- Ability to multi-task.
- Attention to detail.
- Good problem-solving skills
- Ability to exercise maximum amount of patience.

Technical

- Comprehensive knowledge of auditing, accounting and Public Administration (FAA Act).
- Comprehensive knowledge of the Public Finance Legal Framework.
- Comprehensive knowledge and experience of the Government of Jamaica operations and of public sector issues.
- Comprehensive understanding of the public expenditure policy environment and the aims and methods of public sector modernization.
- Strong analytical and problem-solving skills.
- Exercise initiative and good judgement.
- Comprehensive knowledge of accounting principles and practices.
- Comprehensive knowledge of current auditing principles and techniques. (Example; Sampling Techniques, Operational Auditing and Risk Assessment.)
- Working knowledge of the laws, regulations and other instructions that govern the Department.
- Proficiency in the use of the relevant computer application (ACL, Microsoft Office Suite, etc.).
- Knowledge of and utilisation of conflict management strategies.
- Knowledge of records keeping.

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics.
- OR
- ACCA Fundamentals or equivalent with three (3) years' experience.
- OR
- Associate of Science Degree, AAT Diploma, ACCA-CAT Level 3 or equivalent qualification, plus at least five (5) years Auditing or Accounting experience with completion of government auditing courses and Professional Audit Training.

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB:

- Required to makes trips during and outside of regular working hours.
- May be required to do some amount of lifting, bending, stooping and walking.
- May be exposed to some amount of dust.
- May be required to work beyond normal working hours and on weekends.
- Long sitting or standing.

ORGANISATIONAL CHART

