



## CIVIL SERVICE OF JAMAICA JOB DESCRIPTION & SPECIFICATION

<b>Ministry/Entity: MINISTRY OF JUSTICE</b>	
<b>Job Title</b>	Audit Specialist
<b>Job Grade</b>	FMG/AS3
<b>Post Number</b>	
<b>Unit</b>	Internal Audit
<b>Division</b>	
<b>Reports To:</b>	Chief Internal Auditor
<b>Direct Reports</b>	
<b>Indirect Reports</b>	

**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

### **A. JOB PURPOSE STATEMENT (reason for job existing)**

Plans and supervises audit assignments by ensuring proper management and adherence to standards, policy, applications, systems and controls.

### **B. KEY OUTPUTS**

- Audit reports reviewed
- Quarterly reports prepared
- Engagement letter prepared
- Current and permanent file reviewed
- Risk Assessment documented
- Audit programme developed
- Special programme prepared
- Expenditure budget reviewed
- Technical guidance provided
- Schedules prepared
- Work plans prepared
- Systems developed
- Performance reviews conducted

### **C. KEY RESPONSIBILITY AREAS**

#### **Management/Administrative Responsibilities**

- Prepares and reviews work plans and submits to Human Resource;
- Accumulates data, maintains records, and prepares reports on the administration of audit projects and other assigned activities;
- Provides for flexibility in audit schedules so as to be responsive to management's special needs;
- Maintains effective working relations with operating management;
- Coordinates the programme with the auditor general departments;
- Represents the Unit at meetings internally and externally as assigned;

#### **Technical and Professional Responsibilities**

- Provides a comprehensive practical schedule of annual audit coverage within general areas assigned by the Chief Internal Auditor;
- Develops a comprehensive, practical programme of audit coverage of assigned areas of auditing;
- Schedules projects and staff assignments so as to comply with management's needs within the scope of the activity's overall schedule;
- Reviews and approves the purpose, scope and audit approach of each audit project for assigned areas of audit cognizance;

- Directs audit projects to see that professional standards are maintained in the planning and execution and in the accumulation of evidentiary data;
- Reviews and edit audit reports and, in organizations with the auditor-in-charge for the assigned project and discusses the reports with appropriate management;
- Provides for and performs research on audit techniques;
- Identifies factors causing deficient conditions and recommends courses of action to improve the conditions including special surveys and audits;
  
- Provides for a flow of communication from operating management to the Chief Internal Auditor;
- Evaluates overall results of the audits;
- Conducts pre-audits of medical, overseas travel and special payments files;
- Appraises the adequacy of the corrective action taken to improve deficient conditions;
- Ensures conformance with acceptable audit standards, plans, budgets and schedules.

#### **Human Resource Responsibilities**

- Supervises the work of auditors engaged in the reviews of organizational and functional activities;
- Conducts on the job training for auditors;
- Provides support, guidance, leadership and motivation to staff in order to promote maximum performance;
- Supervises the staff through various human resource activities including coaching and mentoring;
- Resolves problems and mediate conflicts encountered during daily operations and determine solution;
- Recommends request for vacation and departmental leave;
- Conducts annual & bi-annual performance review of staff
- Counsels and guides auditors to see that the approved audit objectives are met and that adequate practical coverage is achieved.

#### **Other Responsibilities**

- Performs other related functions assigned from time to time

### **D. PERFORMANCE STANDARDS**

This job is satisfactorily performed when:

- Audit reports are comprehensive and submitted within established time frame
- Audit programmes lead to business improvements
- Audit investigations conducted in a confidential manner
- Adequate controls and tracking systems are implemented
- Guidance given to staff is clearly communicated and in a timely manner
- Work assignments reviewed for accuracy, completeness, quality and conformance to policy
- Comprehensive entry and exit interviews done within agreed time frames, and in keeping with established standards
- Work plans prepared and reviewed using the prescribed format and submitted with the prescribed timeframe
- Performance Reviews completed using prescribed form and submitted to HR within specified time.

**E. REQUIRED COMPETENCIES**

(I. and II. See PMAS Competency framework for behavioural attributes)

<b>I. Core Competencies</b>	<b>Level</b>	<b>II. Technical/Functional Competencies</b>	<b>level</b>
Oral Communication		Use of Technology	
Written Communication		Problem Solving	
Integrity		Analytical skills	
Team Work & Cooperation		Planning skills	
Initiative		Organizing skills	
Compliance			
Interpersonal			
Adaptability			
Customer and Quality Focus			

<b>I. Key Competencies</b>
Excellent knowledge of current auditing principles, standards and techniques and procedures
Tenacity
Writing knowledge of ACL or SPSS Software
Ability to conduct risk assessment
Ability to prepare complete and accurate accounting reports and statement
Accurate reviewing and completeness skills
Meticulous and judicious

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

### **(a) Specific knowledge (however acquired) required to start:**

- Knowledge of the organisation's mandate and objectives
- Sound knowledge of the FAA Act
- Sound knowledge of Staff Order and Public Service Regulations
- Sound knowledge of Government's Accounting policies and procedures

### **(b) Qualifications and Experience**

- ACCA level 2 or 3 or
- A.Sc Degree in Accounting (MIND) along with the Diploma in Government Accounting course; or
- Bachelors Degree in Accounting or Management Studies with Accounting
- Post graduate training in Accounting would be an asset
- Three (3) years experience in an Auditing position

### **(C) Continuous Professional Development**

- Attend relevant training on emerging trends and practices within the audit field.
- Network within the profession and relevant associations to keep abreast with the industry.

## **(b) SPECIAL CONDITIONS ASSOCIATED WITH THE JOB**

- No adverse working conditions
- Exposure to dangerous weapon, victimization
- Willingness to travel island wide
- Exposure to health hazard
- Exposure to toxic substances

## **(c) AUTHORITY**

- Make recommendations
- Reviews and approves traveling and subsistence vouchers
- Aborts assignment in circumstances where staff is at risk