

<b>POST DESCRIPTION</b>		
1	<b>Ministry/Department: Ministry of Finance and National Planning</b>	
2	<b>Job Title:</b> Senior Auditor, Internal Audit Division	
3	<b>Level: 7 Band: J</b>	<b>Post Number: 3</b> <b>Location: Nuku'alofa</b>
4	<p><b>Job Purpose:</b></p> <p>Ensures successful completion of assigned audit engagements, from the beginning of the engagement to the end, including preplanning and wrap up activities. Depending on the assigned engagement, report to the Principal Auditor or the Deputy CEO-IAD. Manages and directs daily activities of more junior auditors assigned to assist the Principal Auditor during an engagement. Applies risk and control concepts to scenarios encountered and identifies any potential issues. Communicates identified issues with Internal Audit senior management to ensure any potential concerns are addressed in a timely and effective manner.</p>	
5	<b>Job Outputs</b>	<b>Performance Indicators</b>
5.1	<p><b>Planning</b></p> <p><b>1. Preparing Internal Audit Plan</b></p> <ul style="list-style-type: none"> <li>➤ Obtain an analysis of information system, previous audit results and other relevant information of the audited area.</li> </ul>	<ul style="list-style-type: none"> <li>➤ 80% completed and accurate System documentation</li> <li>➤ 80% completed and accurate audit work papers</li> <li>➤ System documentation and audit work papers submitted within specified timeline</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Assisting the Principal Auditor in developing audit approach/methodology</li> <li>➤ Assisting the Principal Auditor with establishing the objectives, scope, logistics and schedules of the audit</li> </ul>	<ul style="list-style-type: none"> <li>➤ Adopting the appropriate approach</li> <li>➤ Completed within budgeted hours</li> <li>➤ Compliance with auditing standards</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Perform risk analysis</li> </ul>	<ul style="list-style-type: none"> <li>➤ Risk/benefit analysis completed within budgeted hours</li> </ul>

	<ul style="list-style-type: none"> <li>➤ Developing the audit programs and testing procedures relevant to risk and test objectives</li> </ul>	<ul style="list-style-type: none"> <li>➤ Customized audit programs submitted on time to Principal Auditor for review</li> <li>➤ Compliance with the related requirements of Acts, regulations, policies, and auditing standards.</li> </ul>
5.2	<p><b>Organizing</b></p> <p><b>1. Gathering of Audit Evidence</b></p> <p><b>a. Familiarization with the audit entity</b></p> <ul style="list-style-type: none"> <li>➤ Conduct interview with management.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Well documented discussions with management.</li> <li>➤ Completed within time</li> </ul>
	<p><b>b. Documenting of the process.</b></p> <ul style="list-style-type: none"> <li>➤ Document the flowchart of process in operation</li> </ul>	<ul style="list-style-type: none"> <li>➤ Well documented flowchart and completed within budgeted hours</li> <li>➤ Well documented working paper in accordance with International Auditing Standard.</li> </ul>
	<p><b>c. Analytical review</b></p> <ul style="list-style-type: none"> <li>➤ Perform walk through tests, design control tests and analyse flowcharts.</li> <li>➤ Compilation of Survey Results</li> </ul>	<ul style="list-style-type: none"> <li>➤ Perform the most appropriate analytical review techniques</li> <li>➤ Completed within budget hours <ul style="list-style-type: none"> <li>➤ Well documented of audit work papers and file</li> </ul> </li> </ul>
	<p><b>d. Evaluation of results of analytical review</b></p> <ul style="list-style-type: none"> <li>➤ Conduct risk assessment and overall evaluation scheme of data collected.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Conducted in accordance with Internal Auditing Standards</li> <li>➤ Well documented of discussions with management</li> <li>➤ Completed within budgeted hours</li> <li>➤ Work performed are clearly recorded in working papers and conclusions drawn are clearly supported by evidence</li> </ul>
	<p><b>2. Audit Committee</b></p> <ul style="list-style-type: none"> <li>➤ Where appropriate, prepare agenda and minutes for audit committee meetings</li> </ul>	<ul style="list-style-type: none"> <li>➤ Agenda and minutes are well recorded and submitted to audit committee members on time.</li> <li>➤ Minutes approved by the Audit Committee.</li> </ul>

	<p><b>3. Audit Report</b></p> <ul style="list-style-type: none"> <li>➤ Summarize audit findings and conclusions</li> <li>➤ Review and assess audit file</li> <li>➤ Prepare summary memorandums draft audit report</li> </ul>	<ul style="list-style-type: none"> <li>➤ Clear present audit findings</li> <li>➤ Evidence of review of working paper, evidence collected and note written.</li> <li>➤ Clear constructive draft report submitted to Principal Auditor on time</li> </ul>
5.3	<p><b>Leading</b></p> <ul style="list-style-type: none"> <li>➤ Conduct assigned audit engagements successfully in a professional manner from beginning to end.</li> <li>➤ Present reports on all aspects of audit work if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Audit Work papers and files</li> <li>➤ Internal Audit Management report</li> <li>➤ Completed and well documented.</li> <li>➤ Complete within approved budgeted hours</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Communicate the status of work to the Principal Auditor on a regular basis</li> </ul>	<ul style="list-style-type: none"> <li>➤ Attend IAD weekly meetings</li> <li>➤ Complete weekly progress report by 4:30PM every Friday</li> <li>➤ Submitted in a timely manner</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Monitor audit work in terms of result and timeliness of audit carry out</li> </ul>	<ul style="list-style-type: none"> <li>➤ Working paper are appropriate reviewed</li> <li>➤ Completed within budgeted hours.</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Perform follow up procedures to ensure management actions have been implemented.</li> </ul>	<ul style="list-style-type: none"> <li>➤ update audit matrix</li> <li>➤ Number of follow up reports completed and submitted to management</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Mentor and coach team members assigned to engagements.</li> <li>➤ Communicates assigned tasks to engagement team in a manner that is clear and concise ensuring high quality, accurate, and efficient results</li> </ul>	<ul style="list-style-type: none"> <li>➤ Satisfaction survey</li> <li>➤ No of in house trainings conducted</li> </ul>
	<ul style="list-style-type: none"> <li>➤ To perform ad hoc investigations and reviews at the request of the Deputy CEO-IAD, CEO, Minister, Audit committee and Cabinet Oversight committee.</li> </ul>	<ul style="list-style-type: none"> <li>➤ Provided in a timely manner according to any requested timeframe.</li> <li>➤ Use professional judgement and skepticism to conduct audit work</li> <li>➤ Complete and accurate performance on such duty</li> </ul>

5.4	<p><b>Controlling</b></p> <ul style="list-style-type: none"> <li>➤ Review the completeness and accuracy of the Internal Audit Matrix for all IA Reports</li> <li>➤ Assist in explaining audit findings and to convince the organization to implement audit recommendations</li> </ul>	<ul style="list-style-type: none"> <li>➤ Monthly review of IAD register of audit issues (IAD matrix)</li> <li>➤ Accuracy compile data and clearly present information to the auditee</li> </ul>
	<ul style="list-style-type: none"> <li>➤ Perform cash counts and physical inventories</li> </ul>	<ul style="list-style-type: none"> <li>➤ Sound and well supported recommendations for necessary improvements in MOFNP operations</li> <li>➤ Complete Internal Audit Form</li> <li>➤ Complete given task within approved budgeted hours</li> </ul>
5.5	<p><b>Technical</b></p> <ul style="list-style-type: none"> <li>➤ Ensures adequate focus on personal professional growth challenging assignments, in line with standard audit career progression- pro actively seeks relevant Education and training opportunities</li> </ul> <p>Updated knowledge of Professional Internal Audit Standards to all internal audit operations</p>	<ul style="list-style-type: none"> <li>➤ Attend available audit training and submit report after 5 days of completion</li> <li>➤ Updated knowledge of the regulations and standards using</li> </ul>
5.6	<ul style="list-style-type: none"> <li>➤ Any other tasks delegated by the Head of Internal Audit Division or the CEO</li> </ul>	<ul style="list-style-type: none"> <li>➤ Timeliness and accuracy of carrying out other tasks as directed</li> </ul>
6	<b>Reports Directly to:</b>	Principal Auditor
7	<b>PERSON SPECIFICATION FOR THIS POST</b>	

7.1	Special Skills:	<p>Essential:</p> <ul style="list-style-type: none"> <li>• Establish and maintain effective working relationships with co-workers while maintaining objectivity</li> <li>• Good analytical and report writing skills</li> <li>• Strong oral and written communication skills</li> <li>• Good time management skills</li> <li>• Innovative thinking (Ability to think outside the box)</li> </ul>
7.2	Minimum Qualification and Experience:	<p><b>Essential</b></p> <p>-Degree in Accounting, Finance or related field of study from a recognized tertiary institution with at least 3 years of similar work experience or 4 years of relevant work experience; OR</p> <p>-Master in Accounting, Finance Management from a recognized tertiary institution with at least 1 year directly relevant work experience</p> <p><b>Desirable</b></p> <p>-Knowledge on Internal Auditing</p>
<b>POSITION COMPETENCIES</b>		
<b>8</b>	Core Behavioral Competencies	Key Performance Standards
8.1	Change and Innovation	<ul style="list-style-type: none"> <li>➤ Stays informed and actively contributes to change initiatives</li> <li>➤ Looks for ways to demonstrate innovation and initiative in work area</li> <li>➤ Anticipates emerging issues and looks for ways to improve work practices.</li> <li>➤ Takes a big-picture view of change and models a positive, constructive approach to managing it</li> </ul> <p><b>Focuses on benefits and ways of overcoming obstacles.</b></p>
8.2	Interpersonal Skills	<ul style="list-style-type: none"> <li>➤ Actively shares information with appropriate people and checks for understanding where necessary</li> <li>➤ Presents clear, courteous and concise oral and written communications</li> <li>➤ Engages positively and persuasively with program stakeholders as appropriate.</li> <li>➤ Develops rapport with people at all levels inside and outside the organization to further the goals of the organization.</li> </ul>

8.3	Integrity / Accountability	<ul style="list-style-type: none"> <li>➤ Seeks to achieve results which are in the best interest of the organization</li> <li>➤ Uses honesty and appropriate disclosure with customers, employees, and management</li> <li>➤ Accepts responsibility and acknowledges problems or mistakes and commits to necessary corrective action.</li> <li>➤ Taking personal accountability for all aspects of their work and self-managing to improve their own and team performance</li> </ul>
8.4	Results Orientation	<ul style="list-style-type: none"> <li>➤ Delivers high quality results on time</li> <li>➤ Overcomes roadblocks/setbacks to deliver results</li> <li>➤ Identifies problems early and takes appropriate action.</li> <li>➤ Thinks outside of the box to achieve the best results for an internal/external customer.</li> </ul>
8.5	Teamwork and Collaboration -	<ul style="list-style-type: none"> <li>➤ Demonstrate ability to get along with others/is respectful of co-workers and promotes teamwork.</li> <li>➤ Takes the initiative to make things better and seeks out/accepts new or additional responsibilities readily.</li> <li>➤ Is open with other team members about his/her concerns</li> <li>➤ Actively shares information with appropriate people and checks for understanding where required.</li> </ul>
8.6	Customer Focus (internal and external)	<ul style="list-style-type: none"> <li>➤ Takes personal responsibility for ensuring any issues raised by customers are responded to promptly;</li> <li>➤ Accepts responsibility for mistakes, apologies and makes suitable and timely amends.</li> <li>➤ Treats all clients with respect and cultural awareness</li> </ul>
8.7	Self Confidence and Assertiveness	<ul style="list-style-type: none"> <li>➤ Displays confidence in interacting with people at all levels of responsibility, and in all parts of the organization.</li> <li>➤ Deals constructively with failures and mistakes and addresses conflict directly to resolve issues in a timely fashion.</li> </ul>
8.8	Building individual capacity	<ul style="list-style-type: none"> <li>➤ Seeks to continue developing new skills to adapt to a changing environment and for personal/professional growth</li> </ul>
8.9	Support the Organizations Enabling Theme, Outputs and Outcomes	<ul style="list-style-type: none"> <li>➤ Inspires dedication to the organization's shared outputs and values through his/her own visible actions.</li> <li>➤ Shows enthusiasm for organizational initiatives, policies and procedures and help others accept any changes and remain effective</li> <li>➤ Embraces and adapts to changing work environment</li> </ul>
8.10	Judgment	<ul style="list-style-type: none"> <li>➤ Approaches a task/problem in a sensible way; give sound advice and seek assistance if necessary</li> <li>➤ Addresses issues early before they escalate and gets them resolved efficiently with minimum fuss.</li> </ul>
8.11	Promotion of equity and equality	<ul style="list-style-type: none"> <li>➤ Actively promotes equity (relating to distribution) and equality (relating to non-discrimination) in relation to gender, culture, disability and other differences</li> <li>➤ Demonstrates an interest in, and seeks opportunities to learn about others, e.g. Pacific Islands Cultures</li> </ul>

9	The salary is at Band J of the Public Service salary structure with a minimum of \$26,800 to a maximum of \$40,320. Annual increment will be performance based. Entry point will depend on qualification and work experience.	
10	<b>ENDORSEMENT WITH NAME, SIGNATURE AND DATE</b>	
10.1	➤ Senior Auditor	<b>Name:</b> Vacant  <b>Sign:</b> .....  <b>Date :</b> .....
10.2	➤ Deputy CEO, Internal Audit Division	<b>Name:</b> Maika Haupeakui  <b>Sign:</b> .....  <b>Date :</b> .....
10.3	➤ Chief Executive Officer for Ministry of Finance and National Planning	<b>Name:</b> Balwyn Fa'otusia  <b>Sign:</b> .....  <b>Date :</b> .....