

Ministry:	Ministry of Finance
Division:	Division
Location:	SGGB, Nuku'alofa
Job Title:	Principal Auditor
Position Number:	
Reports to:	Deputy CEO
Band:	I
Salary:	\$34,342-\$51,511
Job Purpose	<p>Ministry Profile Statement:</p> <p>Job Purpose:</p> <ul style="list-style-type: none"> To assist the Deputy CEO-Internal Audit Division in managing the Internal Audit function for the Ministry of Finance and National Planning. To assist in ensuring that Internal Audit function provides an independent assessment of the adequacy of the Ministry of Finance's internal control systems and controls, including the systems for appropriate identification and evaluation of risk and for ensuring compliance with all applicable law and regulation. To draw any weaknesses or shortcomings noted to the attention of management. To assist the Deputy CEO-Internal Audit Division in directing and leading the planning and conducting of technical, operational, financial and compliance audits at the Ministry of Finance with selected policies, procedures and regulations to evaluate and increase efficiency and/or effectiveness of the internal audit control systems to promote good corporate governance towards achieving the Ministry of Finance's mission and vision
Accountabilities / Outcomes	<p>Planning</p> <ul style="list-style-type: none"> Assist the Deputy CEO in developing the audit approach and methodology Plan the audit assignments and special audit assignments to be carried out by auditors. Assist the Deputy CEO in developing the Division's strategy based on risk assessment Plan appropriate time for follow up audit issues and implementation of internal audit recommendations. Assist Deputy CEO in preparing cabinet submission on behalf of the CAOC when appropriate Assist Deputy CEO in developing Strategy for IAD based on risk assessment Plan timely review of working papers Plan allocated hours to be assigned to auditors in carrying out of audit assignments Assist the Deputy CEO in developing the ministry's risk management framework and monitor the risk maturity and ensure that it is reflected in the strategy

- Assist the Deputy CEO in scheduling appropriate time to liaise with line ministries and third parties when appropriate
- Create audit schedules and plans for the internal audit staff.

Organizing

- To conduct investigations, prepare and present reports on all aspects of audit work.
- To undertake courses of training as appropriate.
- Assist the Deputy CEO-Internal Audit Division in undertaking the in-house training of other audit staff where appropriate
- Develop audit programmes for each audit area identified in the Audit Annual Plan
- Complete and well documented working paper when engage in audit investigation where appropriate
- Ensure that auditors in the division adhere by the code of ethics as developed by the Deputy CEO
- Prepare agenda and minutes for audit committee meetings.
- Allocated appropriate hours to auditors in conducting audit assignments.
- Assist Deputy CEO in conducting training workshops to promote awareness of internal controls and disclose changes in policies that will impact the organization.

Leading

- To undertake or assist, where appropriate in planned and in special investigations or projects.
- To liaise with Management, as appropriate to establish and maintain a sound working relationships, and to foster, at all times a positive and professional image of the Division and its staff.
- To liaise with Management as appropriate in follow up audit issues recommended by both internal and external audits.
- To maintain an up-to-date knowledge of new technology and current developments and assess the impact on the audit environment.
- To review auditors, work and ensuring that they have completed the work as planned in compliance with the appropriate standards and in a professional manner.
- Lead by examples in performance of audit assignments
- Delegate some responsibilities to Senior Auditor
- Assist Deputy CEO-IAD in interact with Audit Office, line ministries and MoFNP personnel on issues IAD raises
- Discuss findings of audit reviews with management where appropriate, on a constructive basis in order to develop most appropriate, proportionate solutions to issues arising.
- To perform ad hoc investigations & reviews at the request of the Cabinet Audit Oversight Committee where appropriate
- To perform ad hoc investigations and reviews at the request of Audit Committee, Minister and CEO

- Keep abreast of legislative issues, new audit regulations/trends and appropriate audit discretion/methodology. Discuss updates of new regulations Deputy CEO-IAD and with management of other divisions when appropriate
- Assist the Deputy CEO-IAD in objectively assess the adequacy of governance systems and management of existing risks, comment on responses to emerging risks and propose new developments.
- Assist Deputy CEO-IAD on working closely with AO on the mandate for IAD to gradually expanding MoFNP IAD internal audit coverage to all MDAs
- Promote the highest standards of ethics and standards across the Ministry of Finance based on the principles of integrity, objectivity, competence and confidentiality.
- Supervises auditors assigned to engagements providing guidance and overall review of deliverables.
- Review audit program and testing procedures relevant to risk and test objectives for Deputy CEO-IAD approval
- Lead, direct and guide audit staff
- Assess the audit findings and initiate corrective measures to ensure effectiveness in financial system of operations.

Controlling

- Regularly review auditors working papers
- Assist Deputy CEO-IAD in raising the awareness of sound financial management and corporate governance within MoFNP and government ministries
- To ensure that the audit function is performed in an efficient, effective and economical way through utilizing of modern audit techniques, both at personal level, and also by ensuring that audit staff are adequately instructed and monitored.
- To ensure that working papers and files are completed to a professional standard so as to determine the extent and adequacy of the internal audit work undertaken and to determine matters for discussion with, or reporting to audit committee.
- Effectively discuss with Deputy CEO-IAD issues and feedback on audit assignment activities.
- Assist Deputy CEO in identifying instances of over and under control and provide management with a clear articulation of residual risks where existing controls are inadequate.
- Assist Deputy CEO in reviewing significant partnership arrangements and major services provided by third parties and the controls in place to promote and protect the Ministry's interests.
- Prepare the report on the performance of the Division for the approval of Deputy CEO-IAD (budgets vs actual).
- Prepare internal audit report on the planned risky areas audited for the approval of Deputy CEO-IAD.
- Ensure proper and complete filling system.

	<ul style="list-style-type: none"> • Assist Deputy CEO-IAD in reviewing & making judgments on the whole range of controls including those relating to achieving value for money and the prevention and detection of fraud and corruption. • Weekly assess staff progress report • Proactively mitigate risks which are likely to affect the ministry • Verify performances of all division within the ministry as reported by CSD. • Prepare quarterly report for the approval of Deputy CEO on the key performance indicators of all divisions of the ministry. • Assist Deputy CEO-IAD in ensuring implementation of Audit recommendations by the ministry for both internal and external audit recommendations. • Ensure audit conclusions are based on a complete understanding of the process; circumstances and risk through thoroughly review of working papers. • Ensure, track and monitor appropriate follow-up actions • Quarterly verify the performance of all division within the ministry in achieving their targeted key performance indicators as reported from CSD. • Liaise with management on certain way forward to improve division's performance. • Discuss with management of all Division's within the ministry of reasons of why the division did not meet their key performance indicators. • Communicate to Deputy CEO-IAD performances of all division in the ministry and certain way forward proposed by respective HoDs. <p>Technical</p> <ul style="list-style-type: none"> • Assist Deputy CEO in reviewing job descriptions for auditors • Assist Deputy CEO-IAD in providing advice on proposed developments such as major new systems and proposed initiatives to help ensure risks are properly identified and evaluated and appropriate controls build in. • Assist Deputy CEO-IAD in providing on- the job training for new recruitment to bring the staff to a competent level. <p>To conduct any reviews or tasks as requested by the Deputy CEO, CEO, Minister or the Cabinet Audit Oversight Committee</p>
Person Specification	
Skills and Abilities	<p>Mandatory:</p> <ul style="list-style-type: none"> • Excellent report writing skills • Good time management skills • Computer literate with Microsoft Office (Word, Excel, Access, Power Point etc.). Accounting applications etc. • Good public relation and networking skills.

	<ul style="list-style-type: none"> • Ability to flourish in a fast-paced, complex environment and willing to adapt to change. • Extensive experience with Government financial systems • Ability to lead a small team and ensure successful results. • Good communication skills. Fluent in both Tongan and English languages (written and spoken). • Practical approach to matters using common sense, personal integrity, diligence, work with others. • Creative thinking (“thinking outside the box”). <p>Desirable:</p>
Qualifications and Experience	<p>Mandatory:</p> <ul style="list-style-type: none"> • Minimum qualification is an undergraduate degree in Accounting, Commerce or related fields. • A postgraduate degree in Accounting, Commerce, or a related field from a recognized tertiary institution. • At least 5 years of working experience as an Auditor, Accountant, or relevant work experience. • Working experience in senior management level in Government Auditing and/or Public Financial Management. <p>Desirable:</p>
Authorised by (sign and date)	
Supervisor	<p>Name: CEO for Finance</p> <p>Signature & Date:</p>
Deputy CEO / HOD-	<p>Name: Mrs Sisilia Mohulamu Finau</p> <p>Signature & Date:</p>
CEO for Finance	<p>Name: Mrs Kilisitina Tuamei’api</p> <p>Signature & Date:</p>
Employee	<p>Name: Vacant</p> <p>Signature & Date:</p>