

Ministry:	Ministry of Finance
Division:	Internal Audit Division
Location:	Royco Building, Nuku'alofa
Job Title:	Auditor
Position Number:	FIN08103111100110004
Reports to:	DCEO IAD
Band:	L
Salary:	\$22,133 - 33,194
Job Purpose	<p>Ministry Profile Statement:</p> <ul style="list-style-type: none"> • Improved macroeconomic management & stability with deeper financial markets • Closer public/ private partnership for economic growth • More efficient, effective, affordable, honest, transparent & apolitical public service focused on clear priorities • Appropriate decentralization of government administration with better scope for engagement with the public • Improved collaboration with development partners ensuring programs better aligned behind government priorities • More reliable, safe and affordable information and communication technology used in more innovative ways • Improved national and community resilience to the potential disruption and damage to wellbeing, growth and development from extreme natural events and climate change <p>Job Purpose: from Ministry Corporate Plan Outputs</p> <p>Internal Audit is an independent, objective assurance and consulting activity designed to add value to the Ministry of Finance. It helps the Ministry of Finance accomplish its objectives by bringing systematic, discipline approach to evaluate and improve the effectiveness of risk management, control and governance processes.</p> <p>The purpose of this job is to perform audit field work and to assist the Senior Auditor in ensuring the successful completion of assigned audit programs for all plan audit assignments. Assist the Senior Auditors in collecting sufficient and appropriate evidence to support the findings in fieldwork. Communicate effectively with the Senior Auditor to ensure any potential concerns are addressed in a timely and effective manner.</p>
Accountabilities / Outcomes	<p>Planning</p> <ul style="list-style-type: none"> ➤ Perform documentation of the auditee's operation and identify major controls. ➤ Assist supervisor in preparing audit plan and programme. ➤ Perform a walk-through test. ➤ Conduct meetings and interview with auditee's senior management ➤ Conduct risk assessment

Organizing

- Perform and document control tests.
- Performed and conduct substantive tests.
- Perform other tests identified in audit program
- Evaluate test results and design substantive test procedures if necessary
- Summarize findings and audit conclusions.

Leading

- Assist the senior auditor in planning audit assignments by collecting necessary information to better understand the environment and system of the audit activity
- Document the audit activities' operations and internal control systems in a manner that is sufficient to complete the audit objective.
- Communicate the status of work to the immediate supervisor on a regular basis
- Perform follow up procedures on accepted internal audit recommendations by MoF Audit committee
- Perform audit work in a professional manner in accordance with Generally Accepted Auditing Standards
- Prepare weekly progress

Controlling

- Review the completeness and accuracy of the Internal Audit matrix for all IA Reports
- Register Audit findings, recommendations and status of follow up activity in the Internal Audit Matrix
- Register identified risks & risk rating into the risk matrix.
- Register Actions from Internal Audit Committee in Audit Committee Matrix
- Assist in explaining audit findings and to convince the organization to implement audit recommendations.
- Review cashier float and perform cash count

Technical

- Ensure adequate focus on personal professional growth challenging assignments. in line with standard audit career progression- pro actively seeks relevant Education and training opportunities.
- Update knowledge of Professional Internal Audit Standards with the aim of applying those standards to all internal audit operations
- Any other tasks delegated by the Principal Auditor and the Deputy CEO-IAD