

GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

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| 1. Ministry: Kiribati Audit Office | | | |
| 2. Position Title: Senior Auditor | 3. Salary Level: L8-7/6-5 | 4. Division: All divisions to enhance internal rotation | |
| 5. Reports to: Immediate Principal Auditor | 6. Direct Reports: Immediate Principal Auditor and Review team (AG, and Principal Auditors) | | |
| 7. Primary Objective of the Position: To assist Principal Auditor in: | | | |
| <ol style="list-style-type: none"> 1) Leading and supervising subordinate staffs (Auditors, Assistant Auditors and Examiners of Accounts) 2) Draw up annual audit plan for conducting audit tasks 3) Executing complex auditing in conformity to the International Standards for Supreme Audit Institutions (ISSAIs) 4) Manage Division's audit teams to ensure timely completion of audits as per the Division's audit plan 5) Collate and review findings, implications and recommendations for review by PA. 6) Drafting management letter for finalizing by PA 7) Propose appropriate training for staff capacity development 8) Preparing identified cases for instigating prosecution through the courts 9) Any other tasks required by PA | | | |

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| 8. Position Overview | |
| 9. Financials: | 10. Legal: <u>Audit Act 2017</u> - Instigation of legal actions against offenders of the provisions of the Act. <u>Local Government Act 1984</u> - Assist in preparation of evidences for hearing of fraudulent cases in Outer Islands that would lead to issuing certificates by the Auditor General for claiming loss funds by the Mayor through the appropriate court <u>SOE Act and Companies Ordinance</u> - Update and prepare list of late and non-lodgers of financial statements for submission by PA to Speaker Financial regulation - to ensure full compliance Procurement Act - to ensure full compliance Project agreements - to ensure conformity to the project schedule and funds are appropriately spent |
| <p>To assist Principal Auditor in preparing annual budget that is aligned with the Strategic Divisional Audit plan.</p> <p>To monitor overtime worked by subordinate staff.</p> | |


This is position description provides a comprehensive, but not exhaustive, outline of the key activities of the role. It is an expectation that you may be required to perform additional duties as required.

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| <p>11. Internal Stakeholders:</p> <ul style="list-style-type: none"> • Auditor General • Principal Auditors • Senior Auditors • Auditors • Assistant Auditors • Examiner of Account • Support staff | <p>To ensure all public entities comply with the above.</p> <p>12. External Stakeholders:</p> <ul style="list-style-type: none"> • Audit Entities (SOEs & Non SOEs) • Government Ministries • Public Accounts Committee • SOE MAU • NEPO • Public | |
| <p>To be referred to Manager:</p> <ul style="list-style-type: none"> • Individual quarterly audit plan and progress report. • Clarification on issues raised from the review team • Update on other issues noted to be of great importance for monitoring by the review team. • Issues with team leaders requiring counseling or disciplinary actions. • Explanations on deviations from scheduled targets • Propose areas for capacity development/training of subordinate staff • Suggestion of rotation of staff • Annual audit plan for budget consideration and approval by management team | <p>To be referred to Manager</p> <ul style="list-style-type: none"> • Management letters communicating all audit findings with implications and audit recommendations and to seek management responses to each of the comments. • To provide update on number of outstanding recommendations for management consideration • Audit Report which specifies the Auditor General's Audit Opinion on the audited Financial Statement • Copy of the Audit Report is to be sent to Minister of Finance. • Audit reports and working papers for PAC discussion. • Provide clarifications on any matters related to any of the enabling Acts. • Audit plan for budget purposes | |
| <p>13. KEY ACCOUNTABILITIES (Include linkage to KDP, MOP and Divisional Plan)</p> <ul style="list-style-type: none"> • KDP/KPA: • MOP Outcome: • Divisional/Departmental/Unit Plan: • Allocated budget | | |
| <p>Key Result Area/Major Responsibilities</p> | <p>Major Activities/Duties</p> | <p>Performance Measures/Outcomes</p> |


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| <p>KPA 1,2 and 5, MOP and Divisional Plan: Resource development, economic growth and enhanced efficiency in the production of audited Financial Statements. Identified KPIs</p> | <ul style="list-style-type: none"> • Manage and oversee the work of Auditors to ensure work carried out were in line with the overall work plan. • Ensure audit work is completed on time • Conduct all client/audit meetings. • Provide mentoring when needed. • Update Principal Auditor regularly on the progress of every audit conducted. • Review Auditors drafted management letter & forward to PA for review before sending to AG for approval. • Identify cases for legal proceedings • Perform extra duties required by the Principal Auditor for the accomplishment of the audit • Assist in developing KAO Strategic Plan, Policy and Procedures and Annual Audit Plan • Conduct assigned pre-engagement activities • Identify and assess risk of material misstatements. • Prepare the individual audit plan and update on a regular basis, i.e., establishing audit objective, scope, timing, and methodology. • Supervise, assign, monitor and evaluate the work of staff whether plan is followed. • Review of working papers and evidence ensuring audit conclusions are well-documented. • Ensuring that files and records are well-maintained to enable easy access for reviews. • Draft audit report as per ISSAI and forwarded the final draft to Principal Auditor for final touch before reports are sent to AG for approval. • Represent the Audit Office in national, regional, and international meetings. | <p>Outputs 1.4.1.1 – Enhanced public sector work proficiency. 2.5.1.1 – Increased flow of resources to Kiribati. 2.6.1.1 – Improved performance of SOEs and all other government entities. Completed, reviewed, signed and approved</p> <ol style="list-style-type: none"> 1. Strategic audit Plan 2. individual audit work plan, 3. working papers <p>2.6.1.1 Improve the performance of ...and all other government organizations</p> <p>5.2.3 Enhanced local government capacity to deliver governance and coordinated services</p> <p>5.4.1 Enhanced efficiency in the production of audited public annual accounts</p> |
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| | <ul style="list-style-type: none"> • Assists in the training of junior auditors when required. • To assist in the preparation of divisional annual work plan. • To prepare and regularly reviewing of individual work plan (for Treasury, Departmental and Local divisions) for AG's comment and approval through PA (Government). Taking into account previous audit issues, risk assessment, selection of material items as part of individual audit work plan. • To monitor and coordinate audit teams in the execution of the work plans and to ensure timely completion of field audit as per annual work plan, team plan and individual plans. • To bring to the attention of PA (Government) any amendments necessarily required to current audit plans and other relevant manuals. <p>Departmental</p> <ul style="list-style-type: none"> • To supervise and as necessary <ul style="list-style-type: none"> • carry out the audit of Government Ministries and Offices, in the manner detailed in the audit plan. • carry out audit of accounts and records of specialized areas of Government Ministries including revolving funds • undertake audit reviews of information systems in government departments. • To supervise undertaking of audit systems of taxation within the government and commercial sectors. • conducting of systems based and efficiency reviews of any financial systems in any of | |
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| | <p align="center">the government industries.</p> <p>Treasury</p> <ul style="list-style-type: none"> • To supervise and as necessary • Verify the correctness of the Government Annual Account comprising of Statement of Assets & Liabilities and Statement of Receipts & Payments and other relevant ledger statements submitted by the Chief Accountant to ensure that they exhibit a true and fair view of affairs. • conduct periodic examination of the Accounting Division subsidiary ledger accounts and issue letters of enquiry arising from such examination • maintain continuity check on the issue and use of revenue receipt books and other accountable documents • select recurrent revenue and expenditure items requiring detailed analysis • Examine specific vouchers and accounts as directed by PA (Government), DAG or AG. • Conduct the examination of the RHRF including foreign investments and Special Funds. • Conduct periodic examination of statutory expenditure warranted by the Minister of Finance. <p>Local</p> <ul style="list-style-type: none"> • To supervise and as necessary • Carry out audit tests on the accounts of Local Government Island Council including stores, monthly accounts and other accounting records. | |
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| | <ul style="list-style-type: none"> • Carry out special investigations into the activities of Island Council affairs as required and directed by SA (Government) • To provide coaching and mentoring to subordinate staffs under his/her section when required. • To sit entry and exit meetings with auditees. • To carry out follow-up audit. • To review management letters for AG's approval through PA (G). • To appraise subordinate staff's performance and indicate training needs where required • To represent office at national, regional and international meetings. • To perform any other tasks that may be required from time to time. | |
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| <p>14. Key Challenges</p> <ul style="list-style-type: none"> • In accordance with ISSAI 30 - Code of Ethics: <ul style="list-style-type: none"> ○ To lead by example, ○ Should uphold credibility of KNAO, ○ Should conduct themselves in a professional manner at all times, ○ Must carry out work efficiently and effectively and to assist in the production of timely and high quality audit reports, ○ Perform any other tasks required beside those which have already been assigned. | <p>15. Selection Criteria</p> <p>15.1 PQR (Position Qualification Requirement): Education: Bachelor's degree in accounting Experience: 2 years post degree work experience at middle management level</p> <p>15.2 Key Attributes (Personal Qualities):</p> <ol style="list-style-type: none"> 1. Knowledge <ul style="list-style-type: none"> ○ Customer Service ○ English ○ Basic knowledge on Computing |
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| | <ul style="list-style-type: none"> ○ Computerized Management systems ○ Preparation of Budget 2. Skills: <ul style="list-style-type: none"> ○ Communication skills ○ Speaking ○ Active Listening ○ Accounting and Auditing skills 3. Attributes <ul style="list-style-type: none"> ○ Honest ○ Independent ○ Intelligent ○ Courteous ○ Critical Attitude ○ Maintain Secrecy ○ Patience ○ Fair ○ Hardworking and dedicated |
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