

GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

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)	
<p>7. Primary Objective of the Position: To assist Principal Auditor in:</p> <ol style="list-style-type: none"> 1) Lead and supervise subordinate staff (Auditors, Assistant Auditors & Examiners of Account) 2) Draw up annual audit plan for conducting audit tasks. 3) Execute complex auditing in conformity to the International Standards for Supreme Audit Institutions (ISSAI) 4) Manage division's audit teams to ensure timely completion of audits as per Division's audit plan. 5) Collate and review findings, implications, and recommendations for review by Principal Auditor 6) Draft management letter for finalizing by Principal Auditor 7) Propose appropriate training for staff capacity development. 8) Prepare identified cases for instigating prosecution through the courts. 9) Any other tasks required by Principal Auditor 			
<p>8. Position Overview</p>			
<p>9. Financial: To assist Principal Auditor in preparing annual budget that is aligned with the Strategic Divisional Audit plan. To monitor overtime worked by subordinate staff.</p>	<p>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 <u>Financial regulation</u> – to ensure full compliance <u>Procurement Act</u> – to ensure full compliance <u>Project agreements</u> – to ensure conformity to the project</p>		

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	<p><u>Project agreements</u> – to ensure conformity to the project schedule and funds are appropriately spent To ensure all public entities comply with the above.</p>
<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 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>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"> • 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 	

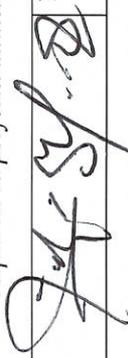
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<p>Responsibilities</p> <p>KPA 1,2 and 5, MOP and Divisional Plan: Resource development, economic growth and enhanced efficiency in the production of audited Financial Statements. Identified KPIs</p>	<ul style="list-style-type: none"> • Assist and contribute to the preparation of divisional annual workplan and audit workplans. • Prepare the individual audit plan and update on a regular basis, i.e., establishing audit objective, scope, timing, and methodology. To prepare and regularly review individual audit workplan considering previous audit issues, risk assessment, selection of material items as part of individual audit work plan, for Principal Auditor's final review. • Advise the Principal Auditor of any amendments necessarily required to current audit plans and other relevant manuals. • Conduct assigned pre-engagement activities and contributed to the planning process of an audit. • Identify and assess risk of material misstatements, as part of audit planning • Supervise, assign, 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. • Update Principal Auditor regularly on the progress of every audit conducted. • 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 future reviews. • Conduct client/audit meetings, including entry 	<p>Outputs 1.4.1.1 – Enhanced public sector work proficiency.</p> <p>2.5.1.1 – Increased flow of resources to Kiribati.</p> <p>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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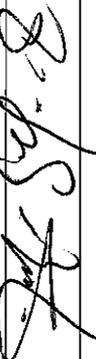
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	<p>and exit meetings.</p> <ul style="list-style-type: none"> Review auditors' drafted management letter for final review by Principal Auditor Draft audit report and forward the final draft to Principal Auditor for final review. Prepare and assist Principal Auditor with the preparation of documentation for Public Accounts Committee's briefing and meetings. Carry out follow up audits. Identify cases for legal proceedings, if any. <p>OTHER DUTIES</p> <ul style="list-style-type: none"> Assist in developing KAO Strategic Plan, Policy and Procedures and Annual Audit Plan Represent the Audit Office in national, regional, and international meetings. Provide coaching and mentoring to subordinate staffs. When required, assist with the training and capacity building of subordinate staff. To appraise subordinate staff's performance and indicate training needs where required. Perform extra duties required by the Principal Auditor for the accomplishment of the audit. 	
14. Key Challenges/Working Requirements		
<p>In accordance with ISSAI 30 – Code of Ethics</p> <ul style="list-style-type: none"> To lead by example. Should uphold the credibility of KAO. Should always conduct themselves in a professional manner. Must carry out work efficiently and effectively. 		
15. Selection Criteria		
15.1 PQR (Position Qualification Requirement):		
<p>Education: Bachelor's degree in Accounting</p>		
15.2 Key Attributes (Personal Qualities):		
<p>1. Knowledge</p>		

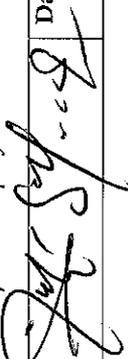
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<ul style="list-style-type: none"> • To assist in the production of timely and high-quality audit reports • Perform any other tasks required beside those which have already been assigned. • To be able to work long hours and be able to work under pressure. 	<ul style="list-style-type: none"> • Customer service • English • Basic Computer knowledge • Computerized management systems • Preparation of budget • Fluency in both written and spoken professional English. • Knowledge of ISSAI • Accounting & auditing knowledge 2. Personal Competencies • Good communication skills • Active listening • Honesty • Integrity & Independent • Courteous • Critical attitude • Maintain secrecy. • Patience • Fair and transparent • Hardworking and dedicated. • Convincing • Leadership • Strategic Thinking • Creative • Problem Solving
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