JOB DESCRIPTION AND SPECIFICATION

JOB TITLE	**Internal Auditor**
JOB GRADE	Level 8
POST NUMBER	
DIVISION	Internal Audit Unit – Executive Administration
REPORTS TO	Chief Audit and Risk Executive
SALARY – LEVEL 8	*Salary: $4,479,584 – $6,024,542 per annum as at April 1, 2026*

This document serves as a management tool and will be used specifically for the classification of positions and the evaluation of the performance of the post incumbent.

This document is validated as an accurate and true description of the job as signified below:

Employee Date

Manager/Supervisor Date

Head of Department/Division Date

Date Received in Human Resource Division Date

JOB PURPOSE

Under the general direction of the Chief Audit and Risk Executive, the Internal Auditor is responsible for planning, executing, and reporting on operational, compliance, financial, and investigative audits across all divisions and programme areas of the Agency. The incumbent examines the adequacy and effectiveness of the Agency's internal controls, risk management framework, and governance processes, ensuring compliance with the Financial Administration and Audit (FAA) Act and Instructions, the Executive Agencies Act, the Public Bodies Management and Accountability (PBMA) Act, regulations and directives issued by the Ministry of Finance and the Public Service, and the Agency's own policies and procedures. The Internal Auditor provides independent, objective assurance and advisory services designed to add value and improve the Agency's operations.

KEY OUTPUTS

- Annual and periodic audit work plans developed, aligned with the Agency's risk profile and strategic objectives
- Operational, compliance, financial, and investigative audits completed and documented
- Audit working papers prepared and maintained in accordance with professional auditing standards
- Audit reports with findings, recommendations, and management responses submitted to the Chief Audit and Risk Executive
- Mandatory reports (monthly, quarterly, and annual) prepared and submitted within agreed timelines
- Follow-up reviews on prior audit findings conducted and status reports produced
- Risk assessments and internal control evaluations completed
- Sound technical advice provided to the Chief Audit and Risk Executive and senior management on matters relating to internal controls, governance, and risk management
- Special audit investigations conducted and reported upon as directed
- Documentation of audit processes utilizing audit management tools maintained

JOB RESPONSIBILITIES

Managerial

- Assist the Chief Audit and Risk Executive in the development and monitoring of the Annual Audit Plan, ensuring alignment with the Agency's strategic direction and risk profile.
- Prepare and submit timely, detailed, and precise status reports regarding audit progress, findings, risks, and recommendations.
- Strategically incorporate risk-based audit approaches, ensuring that audit resources are deployed to areas of highest risk and greatest potential impact.
- Participate in the Quarterly and Annual Performance Review exercises and submit monthly and quarterly performance reports and scorecards for the Internal Audit Unit.
- Contribute to the preparation of technical papers, briefing notes, and reports on behalf of the Internal Audit Unit for presentation to the Chief Executive Officer, and external oversight bodies.
- Provide mentorship and guidance to junior audit staff, reviewing their work for accuracy, completeness, and compliance with professional standards.

Technical

- Plan, conduct, and report on operational, compliance, financial, and investigative audits in accordance with the Annual Audit Plan and International Standards for the Professional Practice of Internal Auditing (IIA Standards).
- Review organizational activities across all divisions and programme areas to determine whether they are being efficiently and effectively executed in accordance with statutory requirements and the Agency's policies and procedures.
- Analyze data for deficient controls, duplicated efforts, extravagance, fraud, or non-compliance with laws, regulations, and management policies.

- Examine and verify journal and ledger entries by inspecting source documents and other supporting evidence to ensure accuracy of financial records.
- Review data on material assets, net worth, liabilities, income, and expenditures; analyze annual reports, financial statements, and other records using accepted accounting and statistical procedures.
- Audit records to determine compliance with tax laws, GCT regulations, and other fiscal obligations.
- Inspect cash on hand, notes receivable and payable, negotiable securities, and cancelled cheques.
- Inspect account books and accounting systems for efficiency, effectiveness, and use of accepted accounting procedures to record transactions; submit reports to the Chief Audit and Risk Executive accordingly.
- Examine payroll and personnel records to determine accuracy of employees' compensation, entitlements, and statutory deductions.
- Evaluate the adequacy and effectiveness of the Agency's internal control systems and risk management framework; identify weaknesses and recommend corrective measures to ensure that the Agency's resources are adequately safeguarded and optimized.
- Conduct risk assessments for auditable areas and develop risk-based audit programmes tailored to specific engagement objectives.
- Utilize Computer-Aided Audit Techniques (CAATs) and data analytics to enhance the efficiency and effectiveness of audit engagements.
- Monitor and follow up on prior audit findings to ensure that management has implemented agreed corrective actions within stipulated timelines.
- Assist with the auditing of Residential Child Care Facilities (RCCFs) and other Agency facilities island-wide; recommend the scope of investigation required.
- Prepare comprehensive audit reports presenting findings, root causes, implications, and actionable recommendations for the improvement of operations and financial management.
- Assess the Agency's compliance with the GOJ Procurement Guidelines and Regulations, the Public Procurement Act, 2015, and the Agency's procurement policies and procedures.
- Conduct special investigations and reviews as directed by the Chief Audit and Risk Executive or the Chief Executive Officer.

Other Responsibilities

- Ensure maintenance of confidentiality and trusting relationships in accordance with the mandate of the Agency.
- Serve as a member of evaluation committees and other Agency committees as required.
- Keep abreast of developments in auditing standards, regulations, and best practices; identify opportunities to improve audit processes and recommend enhancements.
- Perform any other related duties as may be assigned from time to time by the Chief Audit and Risk Executive or the Chief Executive Officer.

PERFORMANCE STANDARDS

- Audit reports are accurate, timely, unambiguous, grammatically correct, professionally organized, and prepared in accordance with the agreed format and IIA Standards.
- Annual and periodic audit work plans developed and adhered to at all times.
- Audits are completed within approved timelines and in accordance with the Annual Audit Plan.
- Working papers are complete, well-organized, and adequately support audit findings and conclusions.
- Follow-up reviews are conducted within established timelines and corrective actions tracked to closure.
- Operational procedures, professional standards, and quality assurance practices are maintained at all times.
- Recommendations are practical, value-adding, and submitted in a timely manner.
- Mandatory reports (monthly, quarterly, and annual) are submitted within agreed timeframes.
- Sound technical advice provided and technical papers prepared within agreed timeframes.
- Confidentiality, integrity, and professionalism are maintained in the execution of duties and in personal conduct.
- Mutual respect displayed in the working environment at all times.

JOB DIMENSIONS (AUTHORITY, SCOPE AND IMPACT OF JOB)

- Conduct risk assessments and determine the scope and objectives of audit engagements.
- Identify and recommend areas requiring audit intervention, review, or investigation.
- Unrestricted access to all Agency records, personnel, and physical properties relevant to the performance of audit engagements.
- Report identified inadequacies in systems, processes, and internal controls and recommend corrective measures.
- Provide suggestions to effect changes and improvements in the Agency's operations, governance, and risk management practices.
- Liaise directly with divisional heads, managers, supervisors, and external stakeholders in the conduct of audit engagements.
- Recommend follow-up actions and timelines for the resolution of audit findings.

QUALIFICATION AND EXPERIENCE

Option 1:

- Bachelor's Degree in Accounting, Management Studies, Business Administration, Economics, or a related discipline.
- Professional auditing certification: CIA, CISA, CFE, or CRMA (desirable).
- A minimum of three (3) years' experience in auditing, accounting, or a related field, with at least three (3) years at a supervisory or senior audit level.

Option 2:

- ACCA Level 2 or equivalent professional accounting qualification.
- Professional auditing certification: CIA, CISA, CFE, or CRMA (desirable).
- A minimum of three (3) years' experience in auditing, accounting, or a related field, with at least three (3) years at a supervisory or senior audit level.

Or any equivalent combination of education and experience.

REQUIRED COMPETENCIES

Behavioural	Level	Technical	Level
Oral Communication	5	Use of Information and Communication Technology (ICT)	4
Written Communication	5	Knowledge of the FAA Act, Financial Instructions to Executive Agencies, PBMA Act, Executive Agencies Act, and IPSAS	5
Teamwork and Cooperation	5	Knowledge of Risk-Based Auditing and the relationship between risk, control, and governance	5
Interpersonal Skills	5	Knowledge of auditing standards, principles, and practices (IIA Standards)	5
Initiative	5	Knowledge of the accounting cycle, financial statements, and critical accounting records including revenue, expenditure, and payroll	5
Time Management	5	Knowledge of Company Law, GCT, and Income Tax Regulations and Accounting Standards	4
Compliance	5	Knowledge of GOJ Procurement Guidelines, Regulations, and the Public Procurement Act, 2015	5
Adaptability	4	Budget Management and Financial Analysis	4
Integrity and Confidentiality	5	Risk Management and Internal Control Evaluation	5
Methodical Approach	5	Knowledge of the Child Care and Protection Act, Children (Adoption of) Act, and other relevant child welfare legislation	4
Problem Solving and Decision Making	5	Computer-Aided Audit Techniques (CAATs) and Data Analytics	4
Planning and Organizing	5	Monitoring and Evaluation	5
Goal/Results Orientation	5	Investigative and Forensic Audit Techniques	4
Confidentiality	5	Knowledge of GOJ Staff Orders, MoFPS Circulars, and Agency HR Policies	4
Mutual Respect	5	Report Writing and Evaluative Skills	5
Leadership	4	Conflict Management	4
Multi-tasking	5	Negotiation and Consultation	4
Management of External Relations	4	Research Methodology	4
Strategic Thinking	5	Prioritizing amongst conflicting demands and making rational decisions based on sound understanding of the facts in limited time	5
Analytical Thinking	5		
People Management	5		
Creativity and Innovation	4		
Listening	5		
Observation	5		

WORK RELATIONSHIPS

Internal	External
• All Divisional Heads/Directors • Unit Managers, Supervisors, and Team Leaders • Residential Child Care Facility (RCCF) Managers • All Staff Members	• Ministry of Education, Skills, Youth & Information • Ministry of Finance and the Public Service • Auditor General's Department • External Auditors • Integrity Commission • Financial Institutions • Suppliers and Contractors • Consultants

SPECIAL CONDITIONS ASSOCIATED WITH THE JOB

- Will be required to travel frequently across the island to conduct audits at Residential Child Care Facilities (RCCFs), regional offices, and other Agency locations.
- Extended hours may be required to meet audit deadlines and reporting timelines.
- Will be required to work under pressure and must be able to function effectively with minimum supervision.
- May be required to travel overseas on work-related business from time to time.
- Required to maintain the highest standards of professional ethics, objectivity, and independence in the conduct of all audit engagements.