



## PAPUA NEW GUINEA PUBLIC SERVICE

### JOB DESCRIPTION

#### 1. IDENTIFICATION

<b>Agency:</b> DEPARTMENT OF FINANCE	<b>SEQ. NO:</b>	<b>POS. NO:</b> DFIAEX.004
<b>OFFICE:</b>	<b>DESIGNATION/CLASSIFICATION:</b> ASSISTANT SECRETARY – AUDIT BRANCH	<b>GRADE:</b> 17
<b>DIVISION:</b> Internal Audit and Compliance	<b>IMMEDIATE SUPERVISOR:</b> FIRST ASSISTANT SECRETARY – INTERNAL AUDIT & COMPLIANCE DIVISION	<b>POS. NO.</b> DFIAEX.001
<b>BRANCH:</b> AUDIT	<b>HIGHEST SUBORDINATE</b> PRINCIPAL AUDITOR - FINANCIAL, PRINCIPAL AUDITOR - IT SYSTEMS & RISK MANAGEMENT, PRINCIPAL AUDITOR - COMPLIANCE & CONTROLS	<b>POS. NO:</b> DFIAEX.005 DFIAEX.010 DFIAEX.014
<b>SECTION:</b>	<b>LOCATION</b> TWIN TOWER 1, MELANESIAN WAY; WAIGANI	

#### HISTORY OF POSITION

<i>File No</i>	<i>Date of variation</i>	<i>Details</i>
	July 2011	Reclassified
	July 2017	Reclassified
	March 2025	Reclassified

#### 2. PURPOSE:

In conjunction with the First Assistant Secretary Internal Audit and Compliance Division;

To lead, manage and monitor the Audit Branch effectively and efficiently, overseeing the entire audit process within IACD, including planning, executing and reporting on audits of Financial Audit, Business Systems & Risks, and Internal Controls Systems & Compliance and Ad-Hoc Reviews with regulations.

To supervise and coordinate the audit activities of auditors assigned to review of Department of Finance on various functional activities.

To accomplish the programs in accordance with the acceptable audit standards and stipulated schedules.

#### 3. DIMENSIONS:

- To maintain the quality of an audit, the standards of an audit and the data quality of an audit.
- To manage total staffing of twelve (12) with (3) Principal Auditors reporting directly on a daily basis on the matters concerning operation of the Branch and;

- To liaise with the First Assistant Secretary (IACD) to provide and conduct research, develop audit manuals and training guides.

- To liaise with Governance and Internal Affairs Branches on the performances audit committees and internal investigations matters.

#### 4. PRINCIPAL ACCOUNTABILITIES:

- To maintain the principles of integrity, objectivity, and transparency with due professional care and independence.
- Develop and review of audit programs for the evaluation of internal management controls within the Department of Finance.
- Examination and evaluation of the adequacy and effectiveness of the systems of management controls provided by Department to direct the activities and functions towards the accomplishment of its objectives in accordance with the established laws, regulations, procedures and practices.
- Plan, organize and provide direction of internal audit function, including development and implementation of risk-based audit plan and programme at the strategic and operational levels
- Serve as a consultant to management and other agencies in the areas of governance, controls, risk management, compliance and potential misappropriation of funds
- Appraise employee performance and review evaluations by subordinate supervisor
- Provide for training and development. Counsel, motivate and maintain harmony. Identify and resolve staff differences, conflicts and deficiencies. Interview applicants.

**DEPARTMENT OF FINANCE**  
**APPROVED JOB DESCRIPTION**

Date: 24 / 09 / 2025

#### 5. MAJOR DUTIES

- Deliver the Strategic Audit Plan and Annual Audit Programme in accordance with the risk planning methodology not later than the last quarter of the financial year.
- On time completion of the Annual Audit Programme
- Completion of audit engagements in compliance with IACD Audit Policy, Procedures and Standards
- Result of Peer Review (undertaken by Principal Auditors)
- Develop the 3-year Audit Strategic Plan and the rolling Annual Internal Audit Plan, Program in consistent with professional standards and practices
- Plan, schedule, implement and monitor the progress of Annual Audit Program and audit engagements
- Supervise staff performance to ensure all assigned audit duties are performed in a manner that reflects the professional standards, guidelines and IACD Audit Policy and Procedures.
- Develop and maintain Internal Audit Service Delivery Infrastructure which include policies, procedures, guidelines and templates for efficient, effective and consistent delivery of assurance services to the Department
- Develop branch operating budget in liaison with FAS.
- Result of Peer Review (undertaken by SGP Adviser)
- Response to and act on the request for advice and assistance of Audit Committee, Secretary and the management of Finance
- Take a leading role in coordinating the audit and assurance efforts taken by the assurance and investigation function of key agencies in order to promote the whole of government governance and control framework in a cost effective manner
- Identify opportunities for, and recommend improvement for improving control environment and internal control systems operating within Finance
- Assist management in the understanding and adaptation of internal control principles.
- Strong relationship management, with the ability to engage and influence key internal and external stakeholders (e.g. Audit Committee, AGO, DoT)



- Provide Quality Rating of Audit Committee Members and number of audit recommendation relating to strengthening financial and non-financial controls in the high risk areas.
- Enforce personnel rules and regulations and work behaviour standards firmly and impartially.
- Recommend hiring, termination, transfers, discipline, merit pay or other employee status changes.

## 6. NATURE AND SCOPE

Be knowledgeable in auditing standards including the types of test performed, when they are performed, and how much testing is done. Determining the audit approach to be adopted by preparing the audit programme and number and grade of audit staff required.

## 7. CONSTRAINTS FRAMEWORK AND BOUNDARIES

- Time constraints: considering deadlines and time-frames for completing the audit.
- Risk Assessment; identifying and assessing potential risks that could impact.
- Understand an Internal Audit Framework outlines the Internal Audit function's mission, goals, and how it contributes to organization governance and risk management, along with the methods and guidelines followed by internal auditors to provide unbiased evaluations.



## 8. CHALLENGES

Manage many challenges, including compliance, fraud, evolving technology, skill auditors and poor documentations.

### Qualifications & Experience:

- Masters or Bachelor Degree in Commerce, Accountancy, Economics or Business related field is essential.
- With at least 10 years in Public Sector Auditing or Accounting of which a minimum of 5 years in supervisory level capacity.
- Possession of other similar education qualifications with appropriate experience as may be acceptable by the Secretary of Personnel (Management).
- Sound knowledge of the Public Finance (Management) Act, Organic Law on Provincial and Local Level Government and subordinate's instructions and regulations.
- Certified Practicing Accountants (CPA PNG)
- Institute of Internal Auditors (IIA PNG)
- Information Systems Audit and Control Association (ISACA PNG)

### Knowledge:

Possess sound working knowledge of: -

- Public Finance (Management) Act and related procedures
- Public Services (Management) Act & General Order
- Organic Law on Provincial & Local Level Government
- Public Services Policies on Accounting, Procedures, Systems and Practices
- Computerized Government Accounting Systems (PGAS)
- Integrated Financial Management System (IFMS)
- Computer applications

### Abilities & Skills:

Ability to demonstrate the following skills at a proficient level.

- Management and leadership qualities

- Effective written and oral communication
- Inter – personal skills
- Analytical and Research
- Personal Skills
- Public Relations

**STATEMENT BY POSITION HOLDER:**

I, (insert officers name) ..... have been provided with a copy of my duty statement and I am fully aware of the duties, responsibilities and accountabilities of the **Assistant Secretary - Audits, Gr. 17**. Under the terms and conditions of the Public Service and in line with the Code of Conduct I agree to undertake the duties prescribed to the best of my ability at all times.

Employee signature: ..... Date: .....

Employee name: ..... (print)

Supervisor signature: ..... Date: .....

Supervisor name: ..... (Print)

Supervisor title: .....

Division Head signature: ..... Date: .....

Division Head name: ..... (Print)

Division Head title: .....

