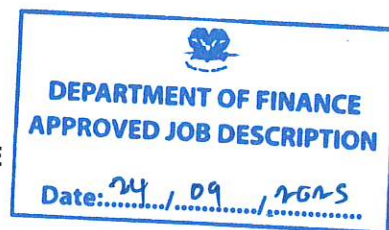




# PAPUA NEW GUINEA PUBLIC SERVICE

## JOB DESCRIPTION



### 1. IDENTIFICATION

|                                                 |                                                                          |                                |
|-------------------------------------------------|--------------------------------------------------------------------------|--------------------------------|
| <b>AGENCY:</b><br>DEPARTMENT OF FINANCE         | <b>SYS. POSN. NO:</b>                                                    | <b>POS. NO:</b><br>DFIAEX. 013 |
| <b>OFFICE:</b><br>LEVEL 9, TWIN TOWER 1         | <b>DESIGNATION/CLASSIFICATION:</b><br>SENIOR AUDITOR – RISK & CONTROLS   | <b>GRADE:</b><br>14            |
| <b>DIVISION:</b><br>INTERNAL AUDIT & COMPLIANCE | <b>LOCAL DESIGNATION:</b><br>SENIOR AUDITOR – RISK & CONTROLS            |                                |
| <b>BRANCH:</b><br>INTERNAL AUDIT BRANCH         | <b>REPORTING TO:</b><br>PRINCIPAL AUDITOR - IT SYSTEMS & RISK MANAGEMENT | <b>POS. NO:</b><br>DFIAEX.010  |
| <b>SECTION:</b><br>IT AUDITS                    | <b>LOCATION:</b><br>TWIN TOWER 1, WAIGANI                                |                                |

### HISTORY OF POSITION

| FILE REF. | DATE OF VARIATION | DETAILS                      |
|-----------|-------------------|------------------------------|
|           | 23.01.2021        | Revise, rename, redesign     |
|           | July 2024         | Revise, rename, Reclassified |

### 2. PURPOSE

To lead, plan, organise and carry out the internal audit review in accordance with IACD Internal Audit Policy; Guidelines and deliverable objectives in Corporate Plan, and its services through the Public Sector Audit Program to strengthen financial accountability, improve transparency and build in the capacity at all levels of Government.

### 3. DIMENSIONS

The Senior Auditor – Risk & Controls reports to Principal Auditor – IT Systems & Risk and has no subordinates.

### 4. PRINCIPAL ACCOUNTABILITIES

- Survey functions and activities in assigned areas to determine the nature and adequacy of the system of control to achieve established objectives;
- Determines the direction and thrust of the proposed audit effort;
- Plan the theory and scope of the audit, including statistical sampling and the use of electronic data processing equipment;
- Performs an audit in a professional manner and in accordance with the approved audit program;
- Obtains, analyse, and appraises evidently data as a base for an informed, objective opinion on the adequacy and effectiveness of the system and the efficiency of performance of the activities being reviewed;
- Make oral or written presentations to management during and at the conclusion of the examination, discussing deficiencies and recommending corrective action to improve operations and reduce costs;
- Prepare formal written reports, expressing opinions on the adequacy and effectiveness of the system and efficiency with which activities are carried out;
- Appraise the adequacy of the corrective action taken to improve deficient conditions.

### 5. MAJOR DUTIES

- Perform and control the full audit cycle including risk management and control management over the operations' effectiveness, financial reliability and compliance with all application directives and regulations.
- Determine internal audit scope and develop audit work papers and document the work in accordance with IACD Internal Audit Policy and Procedures that the meet professional standards;
- Obtain, analyse and evaluate accounting documentation, previous reports, data, flowcharts etc.;
- Prepare and present reports that reflect audit's results and document process;
- Act as an objective source of independent advice to ensure validity, legality and goal achievement;
- Identify loopholes and recommend risk aversion measures and cost savings;
- Maintain open communication with management and audit committee;
- Document process and prepare audit findings;
- Conduct follow up audits to monitor management's interventions
- Engage to continuous knowledge development regarding sector's rules, regulation, best practices, tools, techniques and performance standards;

## 6. NATURE AND SCOPE

### 6.1 WORKING RELATIONSHIP

#### (a) Internal

- Reports to Principal Auditor – IT Systems & Risk Management;
- All members of the finance Office pertinent to divisional matters arising;
- Regular liaison and conduct with all Department of Finance across all division;
- Liaise with all Department of Finance staff across all divisions.

#### (b) External

- All Government National Departments, the Ombudsman Commission or entities relevant to divisional matters arising involving the Department of Finance.

## 7. CONSTRAINTS FRAMEWORK AND BOUNDARIES

### 7.1 Rules & Procedures:

- Public Finance (Management) Act and related instructions
- Public Service (Management) Act and General Orders
- Development Strategic Plan (2010 – 2030)
- Internal Department of Finance Policies and Procedures
- Gender Equity & Social Inclusion Policy
- Ethics and Value-based Executive Leadership & Management Capability Framework
- Current Corporate Plan and Annual Operational Plan.



### 7.2 Recommendations:

- Provide recommendations to First Assistant Secretary (FAS) through Assistant Secretary (AS) on branch matters;
- Recommend to First Assistant Secretary (FAS) through Assistant Secretary (AS) possible resolutions and identify ways to improve issues, systems and process within the branch, division and Department.

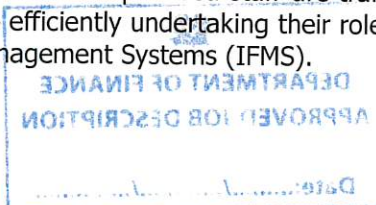
### 7.3 Decisions:

- Provide insights and make decisions on delegation/allocation of tasks;
- Decide on relevant recommendation to be brought to the attention of the First Assistant Secretary (FAS) through the Assistant Secretary AS).



## 8. CHALLENGES

- Assisting the Assistant Secretary with planning and development of Branch Work plan and Divisional Budget;
- Keeping update and aware the with changes in legislations, Acts, and internal policies;
- Performing higher role of duty in the absence of the incumbent;
- Contribute to the alignment of personal goals with divisional goals in open communication and cooperation with management, and contribute to a work environment appropriate for the work and conducive to shared employee well-being.
- Limited resources may constrain resourcing and development capacity. In addition, gaps created as result of staff turnover or staff undertaking long term study can influence priorities and resource allocation. It is important that people are aware of the potential impact of a broad array of resource limitations.
- Contribute to identifying and acquiring the skills and knowledge to perform tasks to produce the desired output. Ensure that all supervised staff are trained on the operation of all specific IT or other tools relevant to efficiently undertaking their roles and responsibilities. This includes the Integrated Financial Management Systems (IFMS).



## 9. SKILLS AND EXPERIENCE

### Qualifications and Work Experience:

- A Bachelor Degree or post-graduate qualification in Commerce, Accountancy, Economics or business related field is essential.
- Current registered membership with CPA PNG.
- Minimum of 3-5 years' significant amount of work experience in Public Sector Auditing or Accounting.

### Knowledge:

- In-depth knowledge and understanding of the range of Acts, laws and policies governing the work of Department of Finance and the Public Service;
- Good understanding of the Integrated Financial Management Systems (IFMS) and ALESCO Payroll System.
- In-depth knowledge in Government Financial Management Systems and Processes

### Skills and Abilities:

- Proven working experience as Internal Auditor or Senior Auditor;
- Advanced computer skills on MS Office, accounting software and databases
- Ability to manipulate large amounts of data and to compile detailed reports
- Proven knowledge of auditing standards and procedures, laws, rules and regulations
- High attention to detail and excellent analytical skills
- Sound independent judgement;

**NOTE:** This job description is not designed to be all-inclusive. Employee may perform other related duties required to meet the ongoing needs of the Department.

## STATEMENT OF ACKNOWLEDGEMENT AND COMMITMENT:

I .....have been provided with a copy of my Job Description and I am fully aware of the duties, responsibilities and accountabilities of the **SENIOR AUDITOR – RISK & CONTROLS, GR. 14**. 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 Name:..... Date:.....

Employee Signature:.....(print)

Supervisor Name:..... Date:.....

Supervisor Signature;..... (print) Supervisor Title:.....

Division Head Name:..... Date.....

Division Head Signature:..... Division Head Title:.....

