



DEPARTMENT OF FINANCE
APPROVED JOB DESCRIPTION

Date: 24/09/2024

PAPUA NEW GUINEA PUBLIC SERVICE

JOB DESCRIPTION

	SEQ. NO:	POS. NO:
DEPARTMENT: FINANCE	DESIGNATION/CLASSIFICATION: ASSISTANT SECRETARY – COMPLIANCE & GOVERNANCE	GRADE: 17
OFFICE/AGENCY: LEVEL 9, TWIN TOWER 1	LOCAL DESIGNATION: ASSISTANT SECRETARY – COMPLIANCE & GOVERNANCE	
DIVISION: Internal Audit and Compliance	HIGHEST SUBORDINATE: PRINCIPAL AUDITOR – PREVENTIONS & COMPLIANCE PRINCIPAL AUDITOR – PROVINCIAL ADMINISTRATIONS PRINCIPAL AUDITOR – NATIONAL & STATUTORY BODIES	POS. NO. DFIAEX.018 DFIAEX.021 DFIAEX.025
BRANCH: Compliance & Governance	IMMEDIATE SUPERVISOR: FIRST ASSISTANT SECRETARY – INTERNAL AUDIT & COMPLIANCE DIVISION	POS. NO. DFIAEX.001
SECTION:	LOCATION DOF Headquarters, Waigani, NCD	

HISTORY OF POSITION

<i>File no.</i>	<i>Date of variation</i>	<i>Details</i>
	<u>July 2011</u>	<i>upgraded</i>
	<u>July 2024</u>	<i>Remain & adjustment on JD's</i>

1. PURPOSE:

In conjunction with the First Assistant Secretary Internal Audit & Compliance Division; To lead, manage and monitor the Governance and Compliance Branch effectively and efficiently and to deliver better audit services to Finance and all Government of PNG agencies.

1. Plan, organize and provide direction of the Governance & Compliance Branch in the following key result areas
 - Develop, maintain and execute the Schedule Audit Committee meetings in all GoPNG agencies (both National/Provincial/Statutory Bodies) including Provincial Health Authorities.
 - Manage, monitor and provide updates on quarterly basis on the progress of the Public Sector Audit Program (PSAP) to Board and Secretary Finance.
 - Supervise and manage schedule meetings and report on the status of cheque clearances process provided for review and advice from respective divisions (PDFMD/FCD).
2. Collaborate with relevant stakeholders including sub-nationals' agencies to review the Public Sector Audit Program and the operation and support of Internal Audit Units and Audit Committees.

3. Maintain and prioritize scheduled and planned meetings and remain committed towards the high risk agencies and committed to visiting the defunct agencies.

4. Supervise staff control and performance.

2. DIMENSIONS:

To maintain the quality and performance of the Compliance and Governance Branch throughout all National Departments, Provincial, Statutory Bodies and Authorities to have scheduled and planned audit committee meetings on time.

To manage total staffing of twelve (12) with (3) Managers reporting directly on a daily basis on the matters concerning operation of the Branch and;

To liaise with the First Assistant Secretary for the request of new audit committee launching and presentations to all National Agencies and Sub-Nationals, Statutory Bodies and Authorities.

Perform the roles of Cheque clearance process on payments above K50,000 as directed Secretary Finance and PDFMD/FCD respectively.

3. PRINCIPAL ACCOUNTABILITIES:

- To maintain the principles of integrity, objectivity, and transparency with due professional care and independence.
- Performed the roles of secretariat to all the Audit Committee throughout National Agencies, Statutory Bodies, Authorities and Provincial Audit Committees.
- Oversee the appointment of Independent Audit Committees Chairman and members of Audit Committee.
- Oversee the payment of stipend to Committee Chairman and independent members of the Audit Committee.
- Ensuring an adherence to legal standard, regulatory requirements, and internal policies by conducting audits, developing and implementing compliance programs, and providing training to auditees, as well as any ethical policies.
- 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.

4. MAJOR DUTIES

- Develops the Annual Audit Plan using appropriate risk-based methodologies;
- Leads the successful development, management and end-to-end execution of Audit and Compliance Plans

- Performs audits and investigations as a lead auditor in all areas (in particular IT Audit).
- On time completion of the Annual Audit Programme
- Completion of meeting schedules with IACD Audit Policy, Procedures and Standards
- Review workout puts by the auditors (undertaken by Managers)
- Supervise all the business processes that involve compliance and regulations
- Maintain and execute the compliance programs of Compliance and Governance Branch.
- 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.
- Deliver the Strategic Audit Plan and Annual Audit Program in accordance with the risk planning methodology not later than the last quarter of the financial year
- Result of Peer Review (undertaken by SGP Adviser)
- Enforce personnel rules and regulations and work behaviour standards firmly and impartially.
- Recommend hiring, termination, transfers, discipline, merit pay or other employee status changes
- 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.

5. 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.

6. 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.

7. CHALLENGES

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

Qualifications:

- 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).

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)
- Information Financial Management System (IFMS)
- Computer applications
- Certified Practicing Accountants (CPA PNG)
- Institute of Internal Auditors (IIA PNG)
- Information Systems Audit and Control Association (ISACA PNG)
- Sound knowledge of the Public Finance (Management) Act, Organic Law on Provincial and Local Level Government and subordinate's instructions and regulations

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
- Leadership and Team Management
- Public Relations
- Interview skills



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 – Compliance & Governance, 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:



