



CIVIL SERVICE OF JAMAICA

JOB DESCRIPTION AND SPECIFICATION

**Ministry/Entity: Ministry of Health**

<b>JOB TITLE:</b>	Audit Supervisor (4 posts)
<b>JOB GRADE:</b>	FMG/AS 4
<b>POST NUMBER:</b>	62684-62687
<b>DIVISION/BRANCH:</b>	Audit Division
<b>SECTION/UNIT</b>	-
<b>REPORTS TO:</b>	Chief Internal Auditor
<b>MANAGES:</b>	Senior Auditor FMG/AS 3 Auditor FMG/AS 2 Assistant Auditor FMG/AS 1

This document will be used as a management tool and specifically will enable 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 Created/Revised

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## **1. JOB PURPOSE (Reason for Existence)**

Reporting to the Chief Internal Auditor, the Audit Supervisor provides advisory services on the internal controls over accounting systems, risk management and governance processes of the ministry's portfolio which includes financial, physical and other resources managed.

In addition the incumbent performs, risk assessment, operational, financial, performance and compliance reviews, that helps management in the effective discharge of their responsibilities. The Audit Supervisor also manages the Internal Audit Unit in the absence of the Chief Internal Auditor.

## **2. KEY OUTPUTS (Results, Deliverables)**

- Direction, supervision and advice given;
- Audit policies, procedures and standards appraised;
- Operational, Compliance, Financial, and Performance audits conducted
- Risk assessment analysis conducted.
- Audit systems documented;
- Audit procedures and programmes developed;
- Working papers reviewed;
- Audit reports produced;
- Monthly reports on team activities produced.

## **3. KEY RESPONSIBILITIES (Activities, Tasks)**

### **A.) Management/Administrative**

- Participates in the preparation of the division's budget;
- Participates in the development of the Division's Operational Plan;
- Prepares and submits Monthly Reports on team's activities;

- Maintains staff, purchase and budget files;
- Maintains current and permanent files.

#### **B.) Technical /Professional**

- Assists the Chief Internal Auditor (CIA) in the preparation of the audit plan, which fulfils the responsibility of the division, scheduling and assigning work and estimating resources needed.
- Supervises auditing of the Ministry's head office, departments, agencies, and determine scope of investigations required;
- Directs and supervises all team members in the performance of assignments and gives general advice;
- Conducts audit to assess the effectiveness of controls, accuracy of financial records, and efficiency of operations;
- Analyze data obtained for evidence of deficiencies in control, duplication of effort, extravagance, fraud or lack of compliance with laws, government regulations, management policies or procedures;
- Conducts operational, compliance, financial and performance audits and assess the control environment;
- Performs risk assessment to determine the scope of the audit;
- Documents systems and prepare audit procedures and programmes to effectively conduct audit in audit areas;
- Reviews and reports on the accuracy, timeliness and relevance of financial and other information that is provided for the Permanent Secretary;
- Makes recommendation on the systems and procedures being reviewed, reports on the findings and recommendations and monitors management's response and implementation;
- Reviews working papers prepared by team members, consolidate overall findings from team members and prepare final reports with recommendations to the Chief Internal Auditor.

#### **C.) Human Resource Responsibilities**

- Ensures the development and welfare needs of staff supervised are identified

and addressed;

- Monitors and evaluates the performance of staff supervised and recommends corrective actions where necessary;
- Provides leadership and guidance to staff supervised through effective planning, delegation, communication, training, mentoring and coaching;
- Identifies training/development needs of staff and makes recommendations as required;
- Establishes and maintains a system that fosters a culture of team work, employee empowerment and commitment to the Division's goals;
- Fosters an atmosphere of trust, high ethical and confidential standard.
- Ensures that staff is aware of and adheres to the policies, procedures and regulations which guides the operations of the Ministry/Division;
- Recommends leave for staff supervised in keeping with established Human Resource policies and procedures;
- Participates in the recruitment of staff for the Division, recommends promotion;
- Recommends disciplinary action in keeping with the established Human Resource policies and procedures;
- Conducts monthly and other ad hoc meetings with staff.

#### **D.) Other Responsibilities**

- Performs other related duties that may from time to time be assigned by the Chief Internal Auditor or requested by the Permanent Secretary.

#### **4. PERFORMANCE STANDARDS (How Success Will Be Measured)**

- Direction, supervision and advice given in keeping with audit standards and in a timely manner;
- Audit policies, procedures and standards appraised/reviewed in accordance with auditing standards;

- Operational, Compliance, Financial, and Performance audits conducted in keeping with International Audit Standards and in accordance to the audit plan;
- Risk assessment analysis conducted in accordance with International Audit Standards;
- Audit systems documented in a timely manner;
- Audit procedures and programmes developed in keeping with Audit standards and regulations;
- Working papers prepared by team using “TeamMate Software” reviewed in keeping with established guidelines;
- Audit reports are comprehensive, accurate and produced within the agreed timeframe to standards set by the Institute of Internal Auditors;
- Monthly reports on team activities are comprehensive, accurate and produced within agreed timeframe;
- Observation of the International Audit Standards in the performance of audit duties;
- Ethical standards and guidelines governing the accounting and auditing profession are adhered to.

## 5. INTERNAL AND EXTERNAL CONTACTS:

### i) Internal Contacts

Contact (Title)	Purpose of Communication
Chief Internal Auditor	Obtain/give advice, receive directives, and guidance, work assignment, discuss audit activities, provide feedback.
Other members of staff in the Division	Discuss issues in relation to relevant activities
Regional Health Authorities, CEO's and Senior Director's in Department and Agencies	Matters relating to audit activities/ queries

### ii) External Contacts

Contact	Purpose of Communication
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Audit Supervisor,  
Ministry of Health,  
September 6, 2017.

Audit Division  
Prepared: By HR Consultant,

Internal Audit Directorate staff, Institute of Internal Auditors Local Chapter, other Government Auditors	Discuss issues relating to Audit Standards, Best Practice, Career Path and Training
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## 6. REQUIRED COMPETENCIES:

### Core

- Excellent presentation, written, oral and communication skills;
- Good report writing skills;
- Good human relations and interpersonal skills;
- Excellent planning, organising and time management skills;
- Strong analytical, decision-making, and problem solving skills;
- Excellent networking and relationship-building skills;
- Negotiation skills:
- Use initiative;
- Ability to exercise sound judgement and attention to detail;
- Strong leadership skills;
- Excellent skills in teamwork and cooperation;
- Strong goal/result orientation;
- Excellent integrity/ethics exercised in the performance of duties.

### Technical

- A sound knowledge of auditing standards and procedures, including planning, test and sampling methods involved in conducting audits;
- A good knowledge of the Financial Administration and Audit Act (FAA ACT), FAA Act Instruction, Public Service Regulations, Staff Orders and other regulations and procedures governing the Public Service;
- Thorough knowledge of accounting principles, practices and procedures;

- Sound knowledge of supervisory practices and procedures;
- Proficiency in the use of computer auditing techniques in particular the ACL

#### **7. MINIMUM REQUIRED EDUCATION AND EXPERIENCE:**

- First Degree preferable in Accounts, Finance, Business Administration, Management or Economics from a recognized university, e.g. UTECH, UWI;
- ACCA Fundamentals or equivalent;
- Five (5) years and over auditing experience and relevant experience in the specialized area;
- Successful completion of relevant government auditing courses and Professional audit training would be an asset.

#### **8. SPECIAL CONDITIONS ASSOCIATED WITH THE JOB:**

- Required to work beyond normal working hours whenever the need arises;
- Exposure to confidential information

#### **9. AUTHORITY TO:**

- Signs off working papers;
- Signs audit reports;
- Signs Staff Performance Appraisals;
- Signs documents in the absence of the Chief Internal Auditor.

#### **10. WORKING CONDITIONS:**

- Normal office conditions.