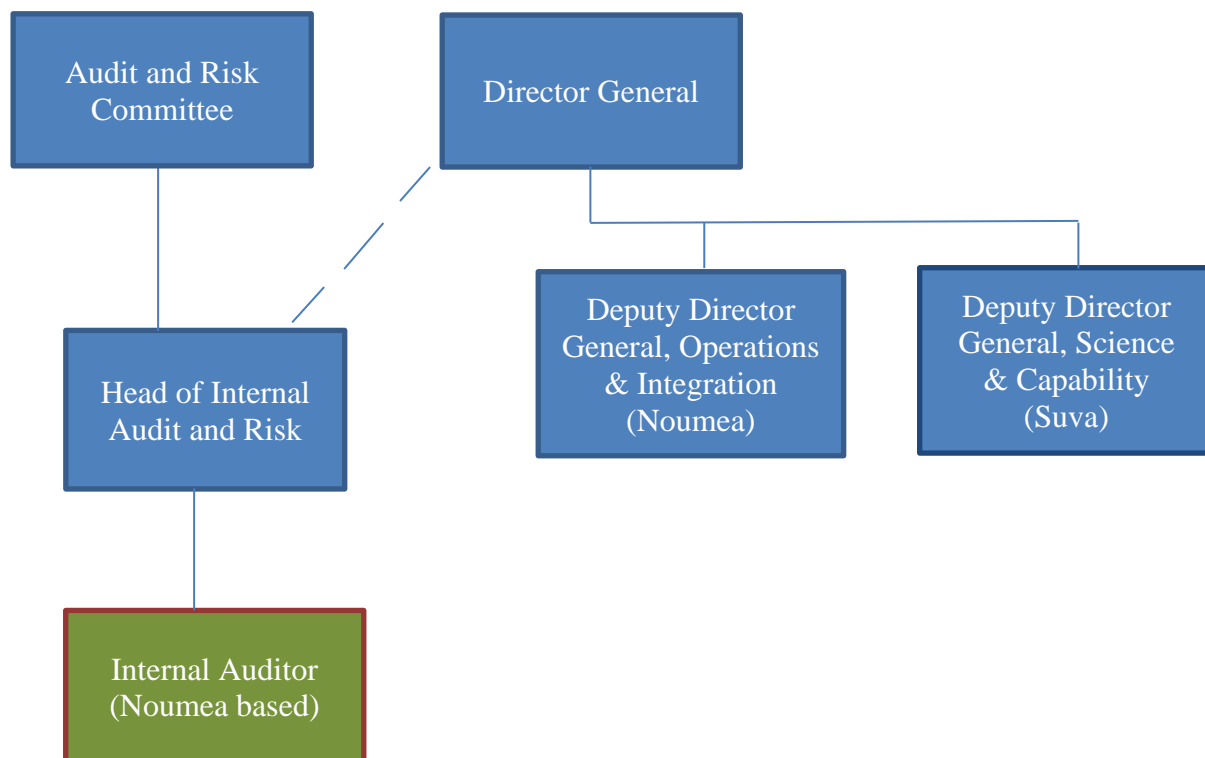


JOB DESCRIPTION

Job Title:	Internal Auditor
Work Unit:	Director-General
Responsible To:	Head of Internal Audit and Risk
Responsible For:	0
Job Purpose:	Risk based audits activities; Risk management advice and support; Logistics for Audit & Risk Committee meetings; Communications and relationship building
Date:	March 2024

Organisation Context:



Key Result Areas:

The position of Internal Auditor encompasses the following major functions or Key Result Areas:

1. Risk-based Audit Activities – 50%
2. Risk Management Advice and Support – 25%
3. Provide Logistics Support for Audit and Risk Committee Meetings – 10%
4. Communications and Relationship Building – 15%

The requirements in the above Key Result Areas are broadly identified below.

Jobholder is accountable for	Jobholder is successful when
<p>1. Risk-based Audit Activities - 50%</p> <p>a) Perform risk-based internal audits:</p> <ul style="list-style-type: none"> • Contribute effectively to the development of the internal audit work plans and work program, including providing advice to the Head of Internal Audit & Risk on areas of risk. • Prepare a risk-based audit program for each audit assigned to the Internal Auditor, and execute those audits in an effective and efficient manner. • Ensure all work carried out is adequately documented, so that other parties can understand clearly how audit findings and conclusions were determined. • Write reports on the completion of audits with practical and reasonable recommendations to address internal control weaknesses. • Clearly communicate the audit recommendations to the auditees, to ensure they understand and implement them. • Work collaboratively with any outsourced internal auditors in executing audit activities. <p>b) Work closely with the Internal Audit & Risk team and auditees to ensure the audit software is kept up to date, with continued follow ups with auditees on the status of implementation of audit recommendations and action plans.</p> <p>c) Prepare reports for each Audit & Risk Committee meeting on the status of audit recommendations and action plans.</p> <p>d) Specific assignments or investigations</p> <ul style="list-style-type: none"> • Undertake special assignments or investigations as may be directed by the Head of Internal Audit & Risk. 	<ul style="list-style-type: none"> • Internal audits are performed timely per annual internal audit plan and all steps of the audit cycle are adequately completed and well-documented. • Recommendations from audits are useful, realistic and cost effective. • Management's opinion on the audits performed by the Internal Auditor is positive. • Quality reports on the status of audit recommendations and action plans are prepared at least two weeks in advance of the ARC meetings.
<p>2. Risk Management Advice and Support - 25%</p> <p>The Internal Auditor should have the necessary experience and knowledge in Risk Management to</p>	<ul style="list-style-type: none"> • Divisional / unit management and risk champions follow the advice and recommendations provided

<p>be able to provide a consulting role and guide management on the following activities, while maintaining their independence by not assuming any management responsibility:</p> <ul style="list-style-type: none"> a) Being a focal point for Risk Management in the Divisions / units of the organization, leveraging the Internal Auditor's expertise in risk management and control, and their overall knowledge of the organization; b) Providing advice, facilitating workshops, and coaching risk champions in the Divisions / units of the organization on risk and control, and promoting the development of a common language, framework and understanding; c) Acting as the central focal point for coordinating, monitoring and reporting on risks of the Divisions / units; and supporting managers and risk champions as they work to identify the best way to assess, mitigate and report on risks; d) Making available to management tools and techniques used by internal auditing to analyse risks and controls. 	<p>regarding risk management, and the value of these are tangible to SPC.</p> <ul style="list-style-type: none"> • The advice and technical services undertaken is of high quality. • The activities undertaken and advice offered are relevant to the organisation and adaptive to change in the business environment.
<p>3. Provide Logistics Support for Audit and Risk Committee Meetings - 10%</p> <ul style="list-style-type: none"> a) Provide support to the Head of Internal Audit & Risk for the organising of all logistics for Audit & Risk Committee (ARC) meetings. b) Provide secretarial services to the Audit & Risk Committee. 	<ul style="list-style-type: none"> • Confirmation and finalisation of all ARC logistics well in advance before the start of ARC meetings.
<p>4. Communications and Relationship Building - 15%</p> <ul style="list-style-type: none"> a) Communicate audit issues, areas of risk and plans to address those issues and risk to various parts of the organisation and other stakeholders in an effective manner. b) Develop effective working relationships with key partners in the organisation, including both corporate and divisional staff, and other stakeholders. c) Provide valuable advice on internal controls, risk and audit to various parts of the organisation. d) Ensure all audit relationships and work are undertaken in an ethical manner and with integrity. 	<ul style="list-style-type: none"> • Trust exists in the relationships the Internal Auditor has with the management and employees of SPC. • Key external stakeholders trust the relationship and work of the Internal Audit & Risk section.

Note

The above performance standards are provided as a guide only. The precise performance measures for this position will need further discussion between the jobholder and supervisor as part of the performance development process.

Work Complexity:

Most challenging duties typically undertaken:

- Managing working relationships within the organisation with a high level of integrity and confidentiality.
- Writing recommendations from internal audits that demonstrate an understanding of the organisation, and that are practical and reasonable, adding value to the organisation.
- Providing high quality advice and support to the Head of Internal Audit & Risk, including around areas of risk.
- Maintaining independence while guiding management and risk champions on Risk Management activities.
- Coordination of Audit & Risk Committee requests potentially at short notice.

Functional Relationships & Relationship Skills:

Key internal and/or external contacts	Nature of the contact most typical
Internal: Key internal contacts are: staff from all departments and Divisions including risk champions, managers and Directors.	Internal: Giving, receiving, requesting information, explaining things, resolving issues, gaining cooperation.
External: Key external contacts are: external auditors, any outsourced internal auditors, Audit & Risk Committee.	External: Giving and receiving information, resolving issues, reporting.

Level of Delegation:

Routine Expenditure Budget: 0

Budget Sign off Authority without requiring approval from direct supervisor: 0

Person Specification:

This section is designed to capture the expertise required for the role at the 100% fully effective level. (This does not necessarily reflect what the current position holder has.) This may be a combination of knowledge / experience, qualifications or equivalent level of learning through experience or key skills, attributes or job specific competencies.

Qualifications

Essential:	Desirable:
<ul style="list-style-type: none"> • Advanced university degree in accounting, financial or business management • Professional qualification in internal auditing (CIA or equivalent) 	<ul style="list-style-type: none"> • Professional qualification in accounting (CPA, CA or equivalent) • Certification in Risk Management (CRMA or equivalent) • Professional qualification in fraud investigations (CFE or equivalent)

Knowledge / Experience

Essential:	Desirable:
<ul style="list-style-type: none"> At least 4 years of relevant experience in audit and/or internal audit, with a preference for internal audit. Experience working with Risk Management frameworks and engaging with internal clients to improve risk management processes. Strong client focus with high level of responsiveness and demonstrated performance in delivering outputs, on time. Excellent English language both spoken and written. 	<ul style="list-style-type: none"> Experience in internal audit in a development organisation. Experience in fraud investigations. Experience in the Pacific region. Proficiency in written and spoken French.

Key Skills /Attributes / Job Specific Competencies

The following levels would typically be expected for the 100% fully effective level:

Expert level	<ul style="list-style-type: none"> Aptitude for the provision of high quality service with thorough knowledge of internal audit and risk management. Highest levels of integrity and ethics. Customer focus – work to ensure customers (mainly internal) are satisfied with level of service. A high level of interpersonal skills and cultural sensitivity.
Advanced level	<ul style="list-style-type: none"> Ability to set priorities, work to a plan, and be well organised. Attention to detail – ability to check information. Ability to successfully work with minimal supervision. Very good oral and written communication skills.
Working Knowledge	<ul style="list-style-type: none"> Commitment to continuous improvement.
Awareness	<ul style="list-style-type: none"> Training and capacity building skills.

Key Behaviours

*All employees are measured against the following **Key Behaviours** as part of Performance Development:*

- Change and Innovation
- Interpersonal Skills
- Teamwork
- Judgement
- Promotion of Equity and Equality

Personal Attributes

- Open to change, orientation to continuous improvement
- Strong attention to detail
- Results focused; client focussed
- Committed to organization
- Personal integrity
- Excellent interpersonal skills to work in a multicultural working environment

- Positive attitude
- Good communicator

Change to Job Description:

From time to time it may be necessary to consider changes in the job description in response to the changing nature of our work environment – including technological requirements or statutory changes. Such change may be initiated as necessary by SPC. This Job Description may be reviewed as part of the preparation for performance planning for the annual performance cycle.