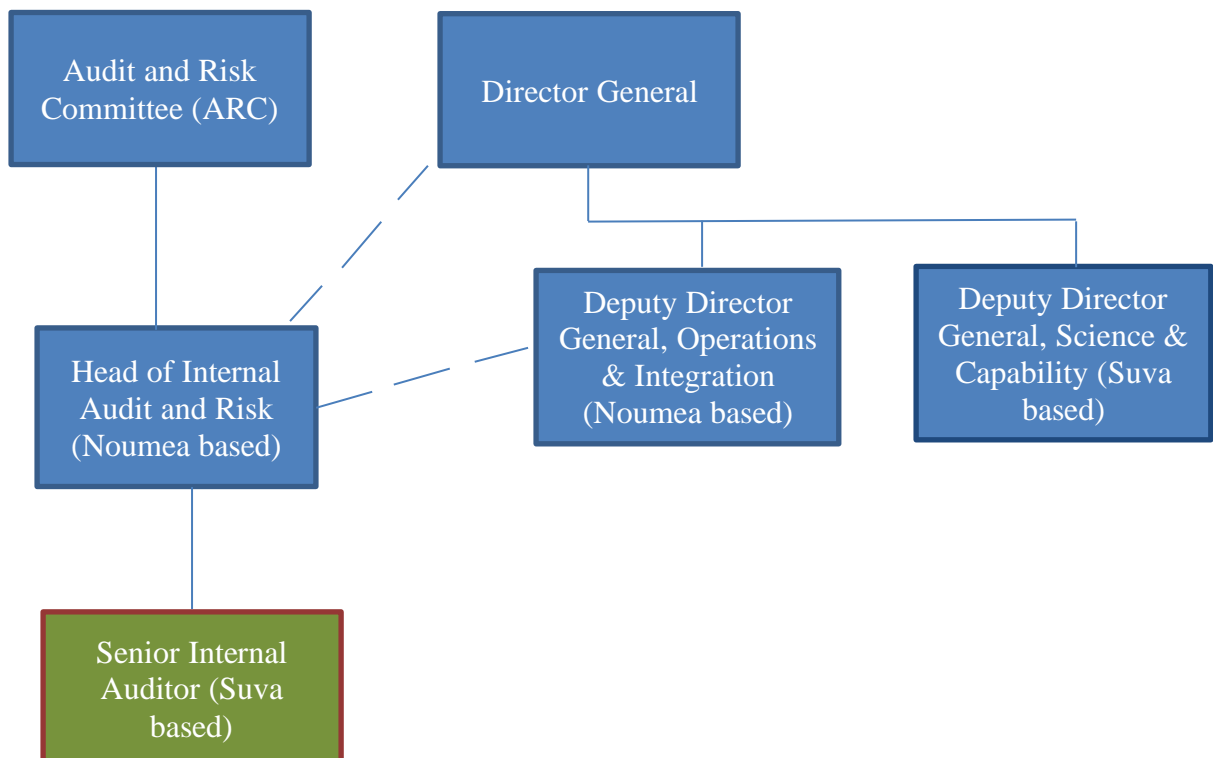




JOB DESCRIPTION

Job Title:	Senior Internal Auditor
Work Unit:	Director-General
Responsible To:	Head of Internal Audit & Risk
Responsible For:	0
Job Purpose:	Technical expertise; risk-based audit activities; support risk management initiatives; KPIs and reporting; communications and relationship building
Date:	August 2023

Organisation Context:



Key Result Areas:

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

1. Technical expertise – 15%
2. Risk-based audit activities – 50%
3. Support Risk Management initiatives – 10%
4. KPIs and reporting – 10%
5. Communications and relationship building – 15%

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

Jobholder is accountable for	<i>Jobholder is successful when</i>
<p>1. Technical expertise 15%</p> <p>a) Technical expertise</p> <ul style="list-style-type: none"> - Demonstrate thorough knowledge and understanding of the technical aspects of the internal audit profession and function. - Execute internal audit activities to a high technical standard. - Keep abreast of changes in the profession and industry best practice. - Support the ongoing development and improvements in the activities and procedures of the SPC Internal Audit & Risk function. <p>b) Understanding of business environment</p> <ul style="list-style-type: none"> - Assess and take into account the latest global macroeconomic and microeconomic factors and impacts upon the organisation, and provide advice to the Head of Internal Audit & Risk on the assessment. - Maintain a current understanding of the organisational framework within which the SPC operates, the divisional teams and their business requirements. This includes the multicultural business environment in the Pacific. 	<ul style="list-style-type: none"> - The advice and technical services undertaken are of high quality. - The activities undertaken and advice offered are adaptive to change in the business environment.
<p>2. 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 plans and work program, including providing advice to the Head of Internal Audit & Risk on areas of risk. - Plan individual audit activities for the execution of audits, and execute those audits in an effective and efficient manner. 	<ul style="list-style-type: none"> - Audit activities undertaken address areas of risk and priority. - Internal audits are performed timely, per internal audit plans, and all steps of the audit cycle are adequately completed. - Recommendations made as a result of internal audits add value to the organisation and are implemented in a timely manner.

<ul style="list-style-type: none"> - 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 deficiencies. - Work closely with the organisational departments responsible for effecting audit recommendations, to ensure they understand and implement them. - Follow-up on the status of audit recommendations and associated auditee action plans, to provide updates for reporting to management and the Audit & Risk Committee. - Work closely with the Head of Internal Audit & Risk to ensure the audit trackers and status of recommendations & action plans are kept up to date (currently carried out within audit software). Undertake audit activities to ensure adequate follow up on audit issues in the trackers (audit software). - Work collaboratively with any outsourced internal auditors in executing audit activities. <p>b) 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"> - Positive post-audit questionnaire results from management and auditees.
<p>3. Support Risk Management initiatives 10%</p> <ul style="list-style-type: none"> - Promote a culture of risk awareness, through the risk-based audit activities that are carried out. - Work collaboratively with the Head of Internal Audit & Risk and the Internal Audit & Risk team to act as a focal point for Risk Management activities for the Suva office. 	<ul style="list-style-type: none"> - Enhanced risk awareness in auditees and Suva office. - The Risk Management advice is of high quality. - Active participation in Risk Management initiatives.
<p>4. KPIs and Reporting 10%</p> <ul style="list-style-type: none"> - Perform reporting against KPIs for the Audit & Risk Committee and for the Director General in accordance with instructions from the Head of Internal Audit & Risk. - Perform any follow-up activities related to the KPIs as may be requested. - Provide secretariat services to the Audit & Risk Committee as may be requested. 	<ul style="list-style-type: none"> - Regular reporting is maintained as required by the DG and the ARC. - Areas of improvement identified in the review of KPIs are addressed in a timely manner. - Participation in the quality assessment and improvement program is maintained.

<ul style="list-style-type: none"> - Contribute to the development of a quality assessment and improvement program, and participate actively in such a program as the Head of Internal Audit & Risk requires. 	
<p>5. Communications and Relationship Building 15%</p> <ul style="list-style-type: none"> - Communicate audit issues, areas of risk and plans to address those issues and risk to various parts of the organisation in an effective manner. - Develop effective working relationships with key partners in the organisation, including both corporate and divisional finance staff. - Ensure all audit relationships and work is undertaken in an ethical manner and with integrity. 	<ul style="list-style-type: none"> - Trust exists in the relationships the Senior Internal Auditor has with the 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:

<p>Most challenging duties typically undertaken:</p>
<ul style="list-style-type: none"> • Managing working relationships within the organisation with a high level of integrity, confidentiality and impartiality. • Providing high quality advice and support to the Head of Internal Audit & Risk, including around areas of risk. • Writing recommendations from internal audits that demonstrate an understanding of the organisation, that add value to the organisation, and are practical and reasonable. • Working with colleagues outside of the Internal Audit & Risk section in a way that encourages risk awareness and compliance with audit recommendations.

Functional Relationships & Relationship Skills:

Key internal and/or external contacts	Nature of the contact most typical
<ul style="list-style-type: none"> ▪ External – external auditors, outsourced internal auditors, Audit & Risk Committee. 	<ul style="list-style-type: none"> ▪ External – giving, receiving, resolving issues, reporting.
<ul style="list-style-type: none"> ▪ Internal – Operations & Management Directorate, staff from all departments and divisions including managers & Directors. 	<ul style="list-style-type: none"> ▪ Internal – giving, receiving, requesting information, explaining things, resolving issues, gaining cooperation.

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) Professional qualification in fraud investigations (CFE or equivalent)

Knowledge / Experience

Essential:	Desirable:
<ul style="list-style-type: none"> At least 7 years of experience in audit and/or internal audit, with a preference for internal audit. 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 Big 4 firm. 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. 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 working 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 focused
- 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.