




|                                    |  |
|------------------------------------|--|
| <b>Ministry:</b>                   | Ministry of Finance  |
| <b>Division:</b>                   | Division   |
| <b>Location:</b>                   | SGGB, Nuku'alofa   |
| <b>Job Title:</b>                  | Auditing Officer Diplomat  |
| <b>Position Number:</b>            | FIN08103111100110005   |
| <b>Reports to:</b>                 | Principal Auditor  |
| <b>Band:</b>                       | M  |
| <b>Salary:</b>                     | \$15,574- \$23,360   |
| <b>Job Purpose</b>                 | <p><b>Ministry Profile Statement:</b></p> <ul style="list-style-type: none"> <li>• Improved macroeconomic management &amp; stability with deeper financial markets</li> <li>• Closer public/ private partnership for economic growth</li> <li>• More efficient, effective, affordable, honest, transparent &amp; apolitical public service focused on clear priorities</li> <li>• Appropriate decentralization of government administration with better scope for engagement with the public</li> <li>• Improved collaboration with development partners ensuring programs better aligned behind government priorities</li> <li>• More reliable, safe and affordable information and communication technology used in more innovative ways</li> <li>• Improved national and community resilience to the potential disruption and damage to wellbeing, growth and development from extreme natural events and climate change</li> </ul> <p><b>Job Purpose:</b></p> <p>Performs internal audit assignments initiated by the Internal Audit Division. Supervision is by the Principal Internal Auditor and the Deputy CEO, Internal Audit Division.</p> |
| <b>Accountabilities / Outcomes</b> | <p><b>Planning</b></p> <ul style="list-style-type: none"> <li>• Perform audit work in a professional manner and in accordance with generally accepted auditing standards.</li> <li>• Perform cash counts, physical inventories, or other audit procedures as requested by the team leader necessary to meet the audit objectives.</li> <li>• Assist auditor in conduct meeting and interview with senior management in a professional manner</li> </ul> <p><b>Organizing</b></p> <ul style="list-style-type: none"> <li>• Assess the adequacy of the auditee's operations and internal control systems.</li> <li>• Information Management Framework (base on MoF Framework), clearly identifying all types of records, data, documents and other information that the Division is responsible for collecting, producing and storing, with clear</li> </ul>   |

|                             |  |
|-----------------------------|--|
|                             | <p>systems for their efficient storage and retrieval (includes file structure, database, paper files...)</p> <ul style="list-style-type: none"> <li>• Collect quotation and orders for the Division's disbursement</li> </ul> <p><b>Leading</b></p> <ul style="list-style-type: none"> <li>• Perform research to obtain appropriate sufficient information for the internal audit assignment.</li> <li>• Perform research to obtain appropriate sufficient information for the internal audit assignment.</li> <li>• Conduct a risk analysis to develop the nature, timing, and extent of audit procedures for the internal audit.</li> <li>• Create working papers to document the audit work performed supporting the audit report.</li> <li>• Perform follow up procedures on the auditee's implementation of internal audit recommendations.</li> <li>• Minutes of weekly team meetings, to lead work program and feed information between team, and the HoD meetings</li> </ul> <p><b>Controlling</b></p> <ul style="list-style-type: none"> <li>• Assist in documenting the operation and internal control systems in a manner that is sufficient to complete the audit objective.</li> <li>• Assist the Auditors in walk through and assess the internal control system of the client.</li> <li>• Communicate the status of work to the Immediate Supervisor on a regular basis.</li> <li>• Assist the auditors in follow up of issues whenever appropriate to assess the adequacy of the auditee's implementation of recommended actions.</li> <li>• Proper filed of IAD documents.</li> </ul> <p><b>Performs related work as required by Principal Auditor and or Deputy CEO, Internal Audit Division</b></p> |
| <b>Person Specification</b> |  |
| <b>Skills and Abilities</b> | <p><b>Mandatory:</b></p> <ul style="list-style-type: none"> <li>• Comprehend and interpret relevant laws, regulations, policies and instructions.</li> <li>• Establish and maintain professional working relationships with co-workers and auditees.</li> <li>• Work independently and as part of a team.</li> <li>• Fluent in both English and Tongan languages</li> <li>• Highly motivated, loyal, well organized, hardworking, honest, and must be able to work as a team.</li> </ul>   |

|                                      |  |
|--------------------------------------|--|
| <b>Qualifications and Experience</b> | <b>Mandatory:</b> <ul style="list-style-type: none"> <li>• Relevant Diploma Level 5/6 TNQAB framework + up to 3 years' relevant work experience</li> <li>• Relevant certificate level 4/trade/technical qualification + 3 years' relevant work experience</li> <li>• Current TPS employee with 5 years' experience in a similar role (meeting other core competency and experience requirements specified in the job description + PMS scores of 3 or above for the past 2 consecutive years)</li> </ul> |
| <b>Authorised by (sign and date)</b> |  |
| <b>Principal Auditor</b>             | Name: Mrs Ginger Makau<br><br>Signature & Date: 19/4/23   |
| <b>Deputy CEO / HOD- IAD</b>         | Name: Mrs Vasiata Afemui<br><br>Signature & Date: 19/4/23   |
| <b>Acting CEO for Finance</b>        | Name: Ms Pisila 'Otunuku<br><br>Signature & Date:  |
| <b>Employee</b>                      | Name: Vacant<br>Signature & Date:  |

