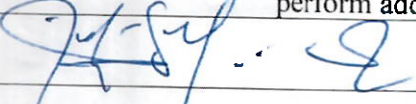


**GOVERNMENT OF KIRIBATI  
POSITION DESCRIPTION**

1. <b>Ministry:</b> Kiribati Audit Office (KAO)		
2. <b>Position Title:</b> Auditor	3. <b>Salary Level:</b> Level 10-9/8	4. <b>Division:</b> All divisions to foster internal rotation
5. <b>Report To:</b> Senior Auditor	6. <b>Direct Reports:</b> 3 1. Principal Auditor and 2. Review Team (AG & PAs)	
7. <b>Primary Objective of the Position:</b> To supervise, coordinate and monitor all SOE, Government and Project audits conducted and assist the Senior Auditor in drafting management letters and audit reports.		

8. Position Overview	
9. <b>Financial:</b> Not applicable	10. <b>Legal:</b> Public Finance and Audit Act (Cap 79)
<b>11. Internal Stakeholders:</b> <ol style="list-style-type: none"> <li>1. AG</li> <li>2. Head of Divisions</li> <li>3. KAO Staff</li> </ol> <p>To be referred to Manager:</p> <ol style="list-style-type: none"> <li>1. Leave roster, compassionate, sick leaves, and other leaves.</li> <li>2. Individual audit plan</li> <li>3. Teamwork-plan</li> <li>4. Annual work-plan</li> <li>5. Audit findings, implications and recommendations for improvement that need to be raised in the management letter.</li> <li>6. All issues that may hinder start or completion of audit work that beyond his/her capability and authority.</li> <li>7. Staff Performance Appraisals (SPAs)</li> </ol>	<b>12. External Stakeholders:</b> <ol style="list-style-type: none"> <li>1. Audit clients</li> <li>2. Government of Kiribati</li> <li>3. House of Paliaments</li> <li>4. Public Account Committee</li> <li>5. Public</li> </ol> <p>To be referred to Manager</p> <ol style="list-style-type: none"> <li>1. Audit findings, implications and sound recommendations for improvement</li> <li>2. Issues that are not resolved with auditee's accounting and responsible officers</li> <li>3. Any amendments to supporting documents, financial statements, financial relevant legal and policy documents during the audit</li> <li>4. Audit warrant</li> </ol>

This position description provides a comprehensive, but not exhaustive, outline of the key activities of the role. It is an expectation that you may be required to perform additional duties as required.

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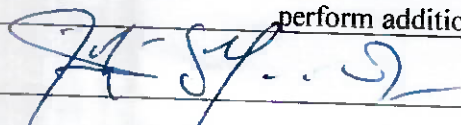
**GOVERNMENT OF KIRIBATI  
POSITION DESCRIPTION**

**13. KEY ACCOUNTABILITIES (Include linkage to KDP, MOP and Divisional Plan)**

- KDP/KPA: Good Governance
- MOP Outcome:
- Divisional/Departmental/Unit Plan:

Key Result Area/Major Responsibilities	Major Activities/Duties	Performance Measures/Outcomes
KPA 1,2 and 5 Resource development, economic growth and enhanced efficiently in the production of audited public annual account	<ol style="list-style-type: none"> <li>1. Assist in preparing annual work plan for review and approval by AG through SA and PA</li> <li>2. Prepare and regularly review individual work plan for AG comment and approval through PA and SA</li> <li>3. Check previous audit issues; assist in risk assessment and identifying high risk areas for current audit</li> <li>4. To carry out audit test on the account of audited entities</li> <li>5. To examine and undertake special investigation as directed by the SA</li> <li>6. To assist in training and supervising staff in conducting audits and exercise quality control over the work performed.</li> <li>7. To obtain and review local government financial instructions and other applicable standards pertaining to audit clients</li> <li>8. To assess audit clients' performance and output against what should be done. Then identify gaps or duplications of efforts where noted in the system.</li> <li>9. To draft audit reports on the audit work carried out for inclusion in the reports to the Maneaba ni Maungatabu</li> <li>10. To advise SA of any cases arising from audit inspection where audit plans are insufficient.</li> <li>11. To provide mentoring to subordinate staffs when required.</li> </ol>	Timely, complete, reviewed, and approved <ol style="list-style-type: none"> <li>1. Individual work plan</li> <li>2. Team plan</li> <li>3. Annual work plan</li> <li>4. Planning Audit Memorandum</li> <li>5. Audit working papers</li> </ol>

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**GOVERNMENT OF KIRIBATI  
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	<p>12. To perform any other duties that may be required from time to time.</p>	
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<p><b>13. Key Challenges</b></p> <p>In according with ISSAI 30 – Code of Ethics:</p> <p>Auditors should be able:</p> <ol style="list-style-type: none"> <li>1. To ensure to carry out audit work efficiently and effectively and to produce timely and high-quality reports.</li> <li>2. Re integrity:             <ol style="list-style-type: none"> <li>i. To adhere to high standards of behavior,</li> <li>ii. Their conduct should be above suspicion and reproach.</li> </ol> </li> <li>3. Independent and impartial, not only in fact but also in appearance.</li> <li>4. To conduct themselves in a professional manner at all times.</li> <li>5. To perform and willing to carry out and assume additional duties beyond those been assigned.</li> </ol>	<p><b>14. Selection Criteria</b></p> <p><b>14.1 PQR (Position Qualification Requirement):</b></p> <ol style="list-style-type: none"> <li>a. Bachelor Degree in Accounting studies, or</li> <li>b. Diploma in Accounting studies with at least 3 years relevant work experience</li> </ol> <p><b>14.2 Key Attributes (Personal Qualities)</b></p> <ol style="list-style-type: none"> <li><b>1. Knowledge</b> <ul style="list-style-type: none"> <li>• Accounting and / or Economics</li> <li>• Mathematics</li> <li>• Computing</li> <li>• Management and administration</li> <li>• English language-written and spoken</li> </ul> </li> <li><b>2. Skills</b> <ul style="list-style-type: none"> <li>• Good interpersonal and communication skills</li> <li>• Critical and analytical skills – ability to use professional judgment</li> </ul> </li> </ol>
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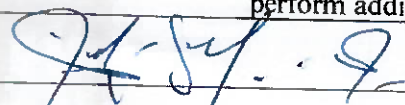
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	<ul style="list-style-type: none"><li>• Listening and speaking</li><li>• Problem-solving and negotiation skills</li></ul> <p><b>3. Values</b></p> <ul style="list-style-type: none"><li>• Independent</li><li>• Punctual</li><li>• Personal integrity</li><li>• Conscientiousness</li><li>• Respect</li><li>• Tenacity</li><li>• Motivated</li></ul>
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