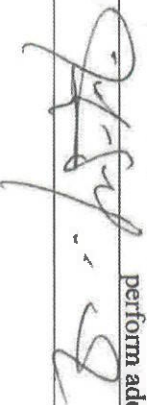


GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

1. Ministry: Kiribati Audit Office (KAO)			
2. Position Title: Auditor	3. Salary Level: Level 10-9/8	4. Division: All divisions to foster internal rotation	
5. Report To: Senior Auditor	6. Direct Reports: 3 1. Principal Auditor and 2. Review Team (AG & PAs)		
7. Primary Objective of the Position: 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. Financial: Not applicable	10. Legal: Public Finance and Audit Act (Cap 79)
11. Internal Stakeholders: 1. AG 2. Head of Divisions 3. KAO Staff To be referred to Manager: 1. Leave roster, compassionate, sick leaves, and other leaves. 2. Individual audit plan 3. Teamwork-plan 4. Annual work-plan 5. Audit findings, implications and recommendations for improvement that need to be raised in the management letter. 6. All issues that may hinder start or completion of audit work that beyond his/her capability and authority. 7. Staff Performance Appraisals (SPAs)	12. External Stakeholders: 1. Audit clients 2. Government of Kiribati 3. House of Paliaments 4. Public Account Committee 5. Public To be referred to Manager 1. Audit findings, implications and sound recommendations for improvement 2. Issues that are not resolved with auditee's accounting and responsible officers 3. Any amendments to supporting documents, financial statements, financial relevant legal and policy documents during the audit 4. Audit warrant

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.


Approve by: 	Date of Issue: 4/7/22
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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
<p>KPA 1,2 and 5 Resource development, economic growth and enhanced efficiency in the production of audited public annual account</p>	<ol style="list-style-type: none"> 1. Assist in preparing annual work plan for review and approval by AG through SA and PA 2. Prepare and regularly review individual work plan for AG comment and approval through PA and SA 3. Check previous audit issues; assist in risk assessment and identifying high risk areas for current audit 4. To carry out audit test on the account of audited entities 5. To examine and undertake special investigation as directed by the SA 6. To assist in training and supervising staff in conducting audits and exercise quality control over the work performed. 7. To obtain and review local government financial instructions and other applicable standards pertaining to audit clients 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. 9. To draft audit reports on the audit work carried out for inclusion in the reports to the Maneaba ni Maungatabu 10. To advise SA of any cases arising from audit inspection where audit plans are insufficient. 11. To provide mentoring to subordinate staffs when required. 	<p>Timely, complete, reviewed, and approved</p> <ol style="list-style-type: none"> 1. Individual work plan 2. Team plan 3. Annual work plan 4. Planning Audit Memorandum 5. Audit working papers

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.

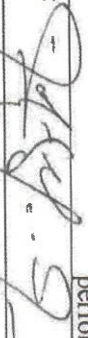
Approve by:  Date of Issue: 4/9/22

GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

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

<p>Approve by: </p>	<p>Date of Issue: 4/7/22</p>
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GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

	<ul style="list-style-type: none">• Listening and speaking• Problem-solving and negotiation skills <p>3. Values</p> <ul style="list-style-type: none">• Independent• Punctual• Personal integrity• Conscientiousness• Respect• Tenacity• Motivated
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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.

Approve by: 	Date of Issue: 4/7/22
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