

GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

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| 1. Ministry: Kiribati Audit Office (KAO) | 3. Salary Level: Level 4 | 4. Division: All divisions to foster internal rotation |
| 2. Position Title: Principal Auditor | 6. Direct Reports: 3 | |
| 5. Report To: Auditor General | <ol style="list-style-type: none"> 1. Auditor General 2. Review Team (AG & PAs) 3. Divisional Audit Teams | |
| <p>7. Primary Objective of the Position: As Head of Divisions Principal Auditors have the ultimate responsibilities in ensuring full commitment to the audit work schedule by their subordinate staff to enhance timely completion of audit reports on all financial statements received in a calendar year and audit reports produced are uniformly of high quality. In supporting those tasks each Principal Auditor is required to prepare divisional annual budget that is aligned with the audits and other related tasks to be executed throughout the year.</p> | | |

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| 8. Position Overview | |
| 9. Financial: Not applicable | 10. Legal: Public Finance and Audit Act (Cap 79) |
| <p>11. Internal Stakeholders:</p> <ol style="list-style-type: none"> 1. AG 2. Head of Divisions 3. KAO Staff <p>To be referred to Manager:</p> <ol style="list-style-type: none"> 1. Leave roster, compassionate, sick leaves, and other leaves. 2. Individual audit plan 3. Team work-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) | <p>12. External Stakeholders:</p> <ol style="list-style-type: none"> 1. Audit clients 2. House of Paliaments 3. Public Account Committee 4. Public <p>To be referred to Manager</p> <ol style="list-style-type: none"> 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 at the local councils |

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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13 KEY ACCOUNTABILITIES (Include linkage to KDP, MOP and Divisional Plan)
 • KDP/KPA - Good Governance
 • MOP - Volume
 • Divisional Departmental Plan

| Key Result Area/Major Responsibilities | Major Activities/Duties | Performance Measures/Outcomes |
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| <p>KPA 1,2 and 5 Resource development, economic growth and enhanced efficiently in the production of audited public annual account</p> | <ol style="list-style-type: none"> To review and approve divisional annual plan that support overall KAO strategic plan. To set up and execute measures in monitoring divisional staffs and coordinating audit teams to ensure timely completion of fieldwork and reports as planned. To provide mentoring and coaching to audit staffs in the execution of audit plans and to ensure compliance to ISSAIs and other applicable standards and legislations when required. To ensure timely completion of follow-up audit. To prepare divisional budget To review management letters and audits reports for AG's approval. To regularly appraised subordinate staff's performance and indicate training needs where required To represent office at national, regional or international meeting | <p>Timely, complete, reviewed, and approved</p> <ol style="list-style-type: none"> Individual work plan Team plan Annual work plan Divisional budget Audit Arrangement Letter Planning Audit Memorandum Work papers Management letters Audit reports Follow-up audit reports SPAs |

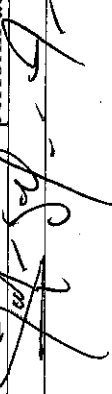
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| <p>9. Key Challenges</p> <p>In accordance with ISSAI 30 – Code of Ethics:</p> <p>Auditors should be able:</p> <ol style="list-style-type: none"> 1. To ensure to carry out audit work efficiently and effectively and to produce timely and high-quality reports. 2. Re integrity: <ol style="list-style-type: none"> i. To adhere to high standards of behavior, ii. Their conduct should be above suspicion and reproach. 3. Independent and impartial, not only in fact but also in appearance. 4. To always conduct themselves in a professional manner. 5. To perform and willing to carry out and assume additional duties beyond those been assigned. | <p>10 Selection Criteria</p> <p>10.1 PQR (Position Qualification Requirement):</p> <ol style="list-style-type: none"> a. Post graduate degree in accounting or related field. b. Degree in Accounting with 3 years post degree work experience in middle management level or have served at least 1 year in the Principal Auditor position. <p>10.2 Key Attributes (Personal Qualities)</p> <ol style="list-style-type: none"> 1. Knowledge <ul style="list-style-type: none"> • Accounting and / or Economics • Mathematics • Computing • Management and administration • English language-written and spoken 2. Skills <ul style="list-style-type: none"> • Good interpersonal and communication skills • Critical and analytical skills – ability to use professional judgment • Listening and speaking • Problem-solving and negotiation skills 3. Values <ul style="list-style-type: none"> • Independent • Punctual • Personal integrity • Conscientiousness • Respect • Tenacity • Motivated |
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