



RS FORM 2 - JOB DESCRIPTION

SECTION A – POSITION DETAILS

MINISTRY/AGENCY/OFFICE: Office of the Auditor-General

DIVISION/SECTION: Office of the Auditor-General

DUTY STATION: Honiara

POSITION NUMBER (HRMIS): 271-00001

MINISTRY VACANCY REF: 01/2021

POSITION TITLE: Auditor-General

POSITION LEVEL: SS5

SALARY RANGE:

THIS POSITION REPORTS TO: Speaker of National Parliament

THIS POSITION SUPERVISES:

The Office of the Auditor-General is organised into five Branches. These Branches report through the Deputy Auditor-General to the Auditor-General.

SECTION B - SCOPE OF DUTIES

The Office of the Auditor-General (the Office) is governed by the Constitution and the Public Finance and Audit Act. Section 108 of the Constitution establishes the Auditor-General, the Office and its Mandate. This mandate includes the annual audit and reporting by the Auditor-General of the public accounts of Solomon Islands, of all Ministries, offices, courts and authorities of the Government, of the government of Honiara city and of all provincial governments, shall be audited and reported on annually by the Auditor-General. In any given year the number of audits may change due to changes in the structure of the public service but on average it is expected the number of annual audits is around 30.

The Auditor-General is responsible for strategic management, policy approval, oversight of systems and procedures to promote and improve the efficiency of the Office and the professional development of staff. The Auditor-General monitors the coordination of all services within the Office. The Auditor-General ensures that the provision of auditing services are to international standard and in accordance with statutory requirements of the Solomon Islands Parliament. The Auditor-General is a statutory appointment and is required to sign and issue audit opinions and reports on the accounts of the National Government, Provincial Governments, Honiara City Council, State Owned Enterprises and Statutory Authorities. The Auditor-General will also direct the audit of and issue reports on other accounts and records prescribed in various legislation from time to time and on the efficiency and effectiveness of National Government programs and operations, or matters of public interest involving management of public resources.

SECTION C - KEY DUTIES

This position is required to undertake the following duties:

Provide executive leadership and direction

- Provide leadership and direction for the Office.
- Liaise with international peer bodies and represent Solomon Islands at international fora.
- Provide strategic planning for the Office. Approve and issue the planning, monitoring, reporting and review processes as required. This includes the Corporate Plan, Strategic Audit Plan, Annual Work Plan, Capacity Development Plan, Executive Management Team meetings, and Audit Division performance.
- Ensure the development and implementation of policy, systems and procedures for the Office.
- Ensure resource allocation for service delivery, including the management of financial, human, material and logistical resources.
- Ensure there is an effective performance management framework and that it is applied to manage staff performance.

Provide Audit Services

- Engage with clients to understand their business and its audit risks. Lead the Office to ensure the Deputy Auditor-General and Audit Divisions develop an audit approach which addresses those risks while also meeting relevant professional expectations.
- Develop, adopt and implement auditing methodology and Code of Ethics in line with International Standards for Supreme Audit Institutions (ISSAIs) and INTOSAI Code of Ethics for the Office.
- Ensure all audit procedures undertaken by Audit Divisions, including by contracted Audit Services Firms, have been properly reviewed by the Deputy Auditor-General.
- Issue audit reports and opinions in compliance with the International Standards for Supreme Audit Institutions (ISSAIs) and the relevant accounting standard (IFRS/IAS or IPSAS Cash) and the statutory obligations of the Auditor-General, and with the Strategic Audit Plan and Annual Work Plan.

Promote accountability, efficiency and effectiveness in the collection and use of public resources

- Ensure publication and distribution of audit reports are disseminated to all stakeholders including the general public in a timely and meaningful manner.
- Champion and advocate for the highest standards of ethical and professional behaviour.
- Ensure compliance with the five fundamental values of the INTOSAI Code of Ethics which the Office must assert compliance with in its audit opinions.
- Ensure instances of criminality or misconduct are properly captured, documented and reported to relevant authorities as soon as legally allowed.
- Review and issue the Reports to Parliament on the outcome of the audits performed during the year.

Secretariat Support for the Public Accounts Committee

- Undertake high level liaison with the Parliamentary Accounts Committee as the secretary to this Committee and facilitate the preparation of Reports following deliberations by this Committee.

Other

- Provide guidance and support to the Solomon Islands Government on matters of an audit or accounting nature.
- Review and undertake any other duties that preserves the independence of the office (position).

SECTION D - KEY DELIVERABLES

The incumbent of this position will have their performance assessed according to following key deliverables:

1. Preparation of the Office's Annual Plan and Budget to deliver the statutory responsibilities of the Office.
2. Issue of audit reports and audit opinions to the Speaker or equivalent in compliance with the statutory obligations of the Auditor-General, and with the Strategic Audit Plan and Annual Plan and the relevant accounting and auditing standards.
3. Management of the Office's financial position within the approved budget.
4. Ensure all staff achieved their performance framework as per their service agreements.
5. 100% attendance (unless on authorised leave) and compliance with Code of Conduct.

SECTION E – QUALIFICATIONS AND CAPABILITIES

Mandatory Qualifications

- An accounting or equivalent degree from a recognised university.
- A minimum of 5 - 10 years' experience as a senior leader of an organisation.
- Chartered accountant from a recognised professional accountancy body.
- A minimum of 10 years' experience in auditing, accounting, or financial management either in the Solomon Islands or another Pacific country.

Desirable Qualifications

- Admitted to practice in the Solomon Islands by ISIA.

Capabilities Required

- A comprehensive understanding of the Solomon Island's system of parliamentary government and an understanding of the practices that underlie reporting in the public sector.
- Detailed knowledge of contemporary public sector issues in the Solomon Islands public sector environment.
- Substantial and successful management experience encompassing policy, personnel, strategic planning, financial and performance management.
- Excellent leadership skills and proven ability to motivate, manage, lead and develop staff.
- Superior interpersonal skills with both staff and stakeholders.
- Excellent oral and written communication skills and proven ability to advise and represent views to senior management, chief executives, board members and Parliament. Also present findings to the public.
- Have extensive knowledge and understanding of auditing and the code of ethics. Excellent understanding of International Standards of Supreme Audit Institutions (ISSAIs), International Public Sector Accounting Standards (IPSAS) and a good understanding of International Financial Reporting Standards (IFRS) to assess competence of audit work conducted on reporting entities' financial statements which use these standards.

Personal Attributes and Skills

- Have the highest standard of personal integrity and professionalism.
- An ability to maintain independence and confidentiality.
- A strong focus on delivery and achievement.
- Proven ability to work effectively and efficiently under pressure.
- An ability to grow and develop people.
- Proven ability to handle and resolve conflict situations.
- Excellent relationship management skills.

Other

- Satisfactory clearance of health and police checks.
- Meets eligibility criteria to hold a constitutional post for the duration of the appointment.

SECTION F - KEY SELECTION CRITERIA

Suitability for this position will be assessed against the following key selection criteria:

KSC1. Must demonstrate excellent leadership and communication skills to guide the Office to achieve the Office's strategy and plans.

KSC2. Must demonstrate a strong knowledge of international accounting and auditing standards and how they apply to the types of audits the Office is responsible for and have a proven track record of strong financial management and accountability.

KSC3. Must be able to demonstrate excellent management skills to monitor and manage the Office work plan and deliver timely reporting to Parliament, the Public Accounts Committee and wider stakeholders.

KSC4. Must demonstrate a strong commitment to upholding Public Service Values, the Code of Conduct (including high level of work attendance) and the five fundamental values of the INTOSAI Code of Ethics.

SECTION G - TERMS AND CONDITIONS

Fortnightly Salary:

Annual Salary:

Annual Leave entitlement:

Other Conditions of Service relevant to this position: To negotiate

- *Housing provided or housing allowance*
- *Vehicle or vehicle allowance*
- *other conditions as per constitutional post holders condition of service regulations*