



JOB DESCRIPTION

JOB TITLE:	Chief Internal Auditor
JOB GRADE:	FMG/AS 4
DIVISION:	Internal Audit
REPORTS TO:	Chief Executive Officer (GMG/SEG 6)
DIRECT REPORTS:	Auditor (FMG/AS 2)

JOB PURPOSE:

To lead and manage the internal audit function of the Cannabis Licensing Authority by developing and implementing internal audit programmes/activities. To examine and evaluate the adequacy of management controls systems, with a view to accomplish the strategic objectives of the CLA and execution of its mandate; in a manner that is transparent and demonstrates integrity.

KEY OUTPUTS

- Internal Audit Unit/Operational plan developed
- Audit Policy Manuals and guidelines are developed and implemented
- Annual Audit Work Plan developed and executed
- Annual Audit Budget prepared and submitted
- Working Papers are prepared and reviewed
- Audit Standard Operating Procedures developed and adhered to
- Systemic and Procedural deficiencies identified and reported
- Technical advice provided
- Risk assessment/evaluation conducted
- Special investigatory audits conducted
- Final Audit Reports prepared and submitted
- International Auditing Standards maintained
- Audit files managed and secured

PERFORMANCE CRITERIA

- Internal Audit Unit/Operational Plan is developed in the established timeframe and is reflective of the Organization strategic objectives and goals.
- Audit Policy Manuals and guidelines are clearly defined, documented and in keeping with international and Government of Jamaica standards.
- Annual Audit Work Plan prepared in accordance with GoJ guidelines and timeframe
- Audit budgets prepared in accordance with GoJ guidelines and required timeframe
- Audit Standard Operating Procedures developed in accordance with GoJ guidelines.
- Working Papers are prepared accurately and in accordance with GOJ guidelines and international standards.
- Technical guidance provided is sound and given within agreed timeline.
- Risk assessment conducted in accordance with GoJ guidelines and timeframe
- Systematic and Procedural deficiencies are identified and reported in accordance with GoJ guidelines and international auditing standards.
- Special audits/investigations conducted in accordance with GoJ guidelines and timeframe
- Audit reports produced are accurate and in accordance with GoJ guidelines.
- Audit recommendations lead to improvements business processes and management controls.

JOB RESPONSIBILITIES

Technical/Professional:

- Leads Internal Audit's annual risk assessment planning process to develop the Audit Plan and ensures the Plan is responsive to and aligned with the risk profile of the Authority.
- Leads the process for the review of the operational effectiveness and efficiency of internal management controls and activities carried out by the CLA.
- Manages the process of review of organizational activities to determine its compliance with legislative and policy parameters e.g. (FAA Act, GOJ Public Procurement Guidelines, Income Tax, DDA Interim Regulations, 2016 etc).
- Develops Audit Work Plans in consultation with the Chief Executive Officer and other members of the Senior Management Team.
- Oversees the execution of individual audits defined in the Audit Work Plan to ensure the highest level of service quality, accuracy, and completeness.
- Reviews and validates the working papers of all audits undertaken by the Auditor (direct report).
- Finalizes and submits Internal Audit reports that are clear, concise, identifies root causes with practical solutions, and ultimately provides value to management.
- Recommendations changes in processes and procedures to facilitate improvement and greater compliance.

- Evaluate adequacy of records and information security, as well as the level of associated risk exposure concerning its management (storage and retention) in accordance with established GOJ Guidelines and relevant legislations.
- Conducts special investigations of a complex nature.
- Reviews and reports on conformity with financial and operational procedures in order to ensure effective control over the expenditure of the OIC
- Examines and reports adequacy of systems in place used to safeguard assets (Fixed, Financial etc) as appropriate and the verifies the existence of such asset
- Evaluates responses provided to audit reports to ascertain the level of deficiencies corrected and adherence to internal controls.
- Leads the preparation and submission of final audit reports with relevant recommendations and ensures timely submission of documents/information requested from the Unit.
- Monitors and documents audit findings and makes recommendations to ensure that deficiencies are corrected, improved procedures are implemented, and internal controls are adhered to.
- Prepares and submits periodic reports on audits conducted to the Chief Executive Officer, Ministry of Finance and Public Service and Audit Sub-Committee of the Board where necessary.

Management/Administrative:

- Develops and ensures the implementation of policies and procedures to guide the operations of the Unit within the framework of Government guidelines and international auditing standards (confers with the CEO).
- Participates in the development and implementation of the strategic direction of the Authority.
- Leads the development and implementation of the Internal Audit Unit's Operational Plans and Budget.
- Develops the objectives of the Internal Audit Unit in a manner that is clearly defined and communicated effectively to the staff.
- Provides technical advice to the CEO on internal audit issues as requested.
- Develops policy guidelines in response to changing systems and practices in auditing standards or GOJ requirements.
- Develops and implements systems to facilitate consistent adherence to international standards and other GOJ guidelines by the Internal Audit Unit. .
- Keeps abreast of trends and developments in internal audit management and recommends relevant adoption where appropriate to increase the effectiveness of the Unit.
- Represents the Authority at meetings/conferences and other functions as required.

Human Resource:

- Provides leadership to staff through effective objective setting, delegation, and communication.
- Monitors and evaluates the performance of direct reports, prepares performance appraisals and recommends or initiates corrective actions where necessary.
- Participates in the recruitment of staff for the Internal Audit or Accounting Unit.
- Recommends staffing arrangements for internal audit in keeping with established human resource procedures and policies.
- Takes steps to address the welfare and development needs of staff in the Unit.
- Makes provisions for direct reports to have sufficient and appropriate physical resources to enable the execution of duties efficiently and effectively.
- Ensures that direct reports are sensitized on the policies, procedures, and regulations of the Public Service/CLA.
- Conducts training for Internal Audit staff.
- Recommends disciplinary action, leave and staffing arrangements for direct reports.

OTHER RESPONSIBILITIES

- Any other job-related duties as assigned by the Chief Executive Officer from time to time.

JOB DIMENSIONS (AUTHORITY, SCOPE AND IMPACT OF JOB)
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- Manages the Unit's Budget
- Signs audit reports
- Determines audit actions
- Recommends the implementation of control systems and other corrective actions
- Recommendations regarding, leave, disciplinary action of direct reports and promotion of direct reports

KEY COMPETENCIES

CORE COMPETENCIES		
		BAND
The Inspiring Cluster		
1	• Communicating effectively	4
2	• Working collaboratively	4
3	• Developing capability	4
The Future-Oriented Cluster		
4	• Seeing the big picture	4
5	• Driving continuous change and improvement	4
6	• Making effective decisions	4
The Performance Cluster		
7	• Demonstrating a commercial and business mindset	4
8	• Ensuring value for taxpayers' money	4
9	• Ensuring a quality service	4

TECHNICAL COMPETENCIES			
	Professional Group	CLA Competencies	Level
1	Audit	<ul style="list-style-type: none"> • The International Professional Practices Framework (IPPF) – IIA Standards • Accountings Standards (FAA Act, Regulation, Instruction; FAE Act Regulation, Instruction; IPSAS) • Financial and Management Accounting • Knowledge of Business Processes • Risk and Control • Data Collection • Computer aided Audit Techniques • Fraud Detection • Research and Development • Quality Assurance 	Level 4- Expert Knowledge
2	Financial Management and Accounting	<ul style="list-style-type: none"> • Financial Resource Management • Knowledge of Regulation, Legislations and Policies • Financial Risk Management 	Level 3 – Advanced Knowledge

QUALIFICATIONS AND EXPERIENCE REQUIREMENTS

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics
- ACCA Fundamentals or equivalent.
- Minimum of five (5) years' auditing experience and relevant experience in the specialized areas.
- Successful completion of relevant government auditing courses and professional audit training would be an asset.

SPECIAL CONDITIONS OF THE JOB

- Highly unfavourable working conditions at times;
- May be required to working on weekends and public holidays to meet critical deadlines
- May be exposed to dust in the assessment of files and other records.
- May be required to work long unscheduled working hours to facilitate the execution of an Audit.
- May be required to Travelling Island wide and internationally to attend official functions.
- Reliable motor vehicle and a valid Driver's Licence is required.

VALIDATION

This document is validated as an accurate and true description of the job when agreement is signified below.

Approved by: **Chief Executive Officer**

Signature:

Date:

Signature:

Date:

Received by:

I have received, read and fully understand the requirements of the job as outlined.

Signature:

Date:
