



## JOB DESCRIPTION

<b>Position:</b>	<b>Senior Internal Auditor</b>
<b>Location of position:</b>	Suva
<b>Reporting to:</b>	Head of Risk and Compliance
<b>Specific accountabilities:</b>	As follows

### Key Duties and Responsibilities

- Oversee FRA's Annual Assurance Programs and ensuring execution of the plan in accordance with the set timelines;
- Provide assistance to the Head of Risk and Compliance in the planning of Annual Assurance Program for the Financial Year;
- Manage the execution of assurance reviews, special reviews and investigations as per the Annual Plan and ensure that all deliverables and reports are completed within the set timelines.
- Stakeholder management in resolving risk issues, implementing action plans for gaps identified and finalising reports;
- Assist the Head of Risk and Compliance in managing the Department and its delegated functions; and
- To monitor financial and non-financial compliance requirements.

The focus will at all times be on the desired outcomes – not on the inputs – and it will be **as much on the non-financial performance aspects as it will be on the financial aspects.**

### **The Audit, Finance and Risk Sub- Committee (AFRSC)**

The appointee will assist the Head of Risk and Compliance prepare annual assurance plan progression papers for AFRSC.

### Annual Assurance Plan

#### **Annual Programme of Proposed Financial and Non-Financial Audits**

Provide assistance to the Head of Risk and Compliance in preparation of Risk Based Annual Assurance Plans, Detailed Work Programs, Test Scripts and Reports.

#### **Reviews by the Performance Auditor**

Take lead role in carrying out such assurance reviews of the FRA and /or of the FRA's Contractors, Independent Engineering Services Providers and other Consultants as and when requirement arises.

#### **Be the Focal Point for All Audits**

Act as the focal point for all assurance activities in absence of the Head of Risk and Compliance.



## **Double-check Matters Actioned**

A key performance measure of this role is:

'No matter raised in a previous audit that hasn't been satisfactorily addressed'

By the time the next (or follow-up) audit comes.

Regularly check to make sure this won't be the case.

## **Fraud Investigation**

Assist the Head of Risk and Compliance in ensuring that any instances of alleged fraud is investigated, reported on and duly escalated to the relevant authority through the endorsement of the CEO and/or the Risk, Compliance & Assurance Committee.

## **Operations Manual**

Monitoring of compliance against the requirements of FRA's Operations Manual and for the Manual's annual updating.

## **Performance Monitoring and Management**

### **Explanation**

The FRA's objective is to be an organisation that knows quite clearly what its vision, mission, goals and objectives are and that is driven entirely by its desire to achieve clearly described desired results. The degree to which it has been able to successfully do this will be able to be clearly seen by the actual results that have been able to be achieved as reported against a range of performance measures that cover all aspects of the organisation's business.

The responsibility for monitoring and reporting performance against each measure will be allocated to a named person and all results will be regularly reported to management throughout the year and publicly (in the Annual Report) annually.

The proposed process has been partially developed. The Performance Auditor will be responsible for its completion and after that for 'the system's' overall management. The task will generally involve the following:

- The draft performance measures are listed in the Asset Management Plan. With the Strategy and Planning Manager (who will identify some additionally required higher 'outcome' measures) agree and finalise them).
- Develop/agree the targets for each performance measures. (Some will be the same for a period of time. For others there may be a different target each year).
- Finalise this in a phased way. The most urgent need is to finalise the targets for the performance measures that are listed in the Annual Report.
- Decide how results are going to be interpreted and reported against each target (and prepare a 'back-up' or support sheet for each target). (See the 'Performance Manual' – Blue Book;
- Allocate responsibility for each performance target to a named person and require that results be reported at the frequency mentioned in the 'back-up sheet';
- Formulate and implement the overall results reporting regime.



- As Performance Auditor, study the results achieved and ensure prompt and appropriate action is taken when the results or emerging trends are not as they should be – with the focus being on intervening before (and not after) problems occur.

## **Other Performance Improvement**

In addition to the forgoing, the Senior Internal Auditor's role is to be constantly identifying areas where more effective and efficient results can be achieved at all levels and to be devising plans and allocating responsibility for implementing them.

## **Common Accountabilities**

### **Compliance**

- Ensure that all actions of the Authority and its Contractors and other agents are at all times within the law
- Ensure that all actions are within such powers as may have been delegated by the Authority;
- Compliance at all times with the Authority's Procurement Policy, Contracts Management Policy, Asset Disposal Policy, Complaints and Requests for Service Policy and all such other policy decisions that the appointed Authority or the CEO may make.
- Full compliance with the adopted risk management framework within the Officer's area of his responsibilities.

### **Organisational Performance**

Promptly furnish complete and accurate financial and non-financial results (against such of the performance targets listed in the Asset management plan, Corporate Plan and Statement of Corporate Intent as they relate to the Officer's particular area of responsibility) whenever required – but especially for updates of the Asset Management policy, Asset Management Strategy, Asset Management Plan, Corporate Plan and for regular progress reports throughout the year, the Half-Yearly report and the Annual report.

### **General Management**

In all work relating to the Officer's particular area of responsibility be satisfied that value for money is achieved – and that the roads are being managed in the most effective, efficient and optimised way possible – in a manner that will ensure preservation of their long term service capacity and integrity.

Protection of the Authority's intellectual property rights and of the Authority's reputation.

Good public relations.

### **Additional Responsibilities**

Such additional functions and duties as the Head of Risk and Compliance may from time to time require.



## Personal Performance

The personal performance of all employees will be evaluated against their respective Specific Accountabilities and these Common Accountabilities in each year.

The Head of Risk and Compliance will appraise the Senior Internal Auditor and will be reviewed by the Chief Executive Officer.

## Position Specifications

- Bachelor’s Degree in Finance, Accounting qualification; or
- Post Graduate in Finance, Accounting qualification is desirable;
- Professional membership for either Fiji Institute of Internal Auditors or Fiji Institute of Chartered Accountants or Internationally recognized Professional body;
- At least 8 years of audit experience or 3 years of senior audit experience either in internal or external environment.
- Reliability, honesty, integrity and trust.
- A person who either already has or who will rapidly obtain intimate understanding of the FRA’s **WHOLE** business processes.
- An absolute value for money – sustainable results – focus.
- The ability to see very quickly ‘what’s wrong and what needs to be done to correct it.
- The ability to stand firm and resist changes suggested by people who don’t understand the whole FRA business and whose ideas, if implemented will weaken the ability for the organization to be managed in a thoroughly integrated way and to be able to justify the stance taken by reasoned argument.
- The ability to constructively argue issues with the FRA’s management and convince them to promptly implement and/ or adhere to changes made as a result of required improvements identified during the audit process.
- Maturity – A person who will command respect and who is prepared to assertively exercise his/her powers when the need requires it.
- Result oriented.
- Mobility.
- Group 2 Driving license.

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This job description has been approved by:

Name	
Designation	
Signature	
Date	