

JOB DESCRIPTION

Position:	Internal Auditor
Location of position:	Suva, Head Office
Reporting to:	Senior Internal Auditor
Specific accountabilities:	As follows

KEY DUTIES AND RESPONSIBILITIES

- To provide assistance to the Head of Risk and Compliance in implementing FRA's Annual Assurance/Audit Programs and ensuring execution of the plan in accordance with the set timelines;
- Provide assistance to the Senior Internal Auditor in the planning of Annual Assurance/Audit Program for the Financial Year;
- Undertake reviews, prepare assurance reports and review summaries based on assurance and review works carried out.
- Performs the end-to-end assurance review including planning, preparation, conducting fieldwork and finalisation of all assurance activities and reports;
- To monitor financial and non – financial compliance requirements.
- Assist the Senior Internal Auditor in planning, managing and delivering FRA's Annual Assurance/Audit Program;
- Assist in ensuring that the execution of the Annual Assurance/Audit plan is in accordance with the set timelines;
- Assist the Head of Risk and Compliance in the timely and appropriate reporting to the Risk, Compliance & Assurance Committee and/or the FRA Board (if required);
- Assist in the creation of a central point for identifying, and monitoring the implementation (at all levels within the organization) of improved ways of more effectively and efficiently managing the FRA's total business.
- Assist the Senior Internal Auditor in providing value-added recommendations to improve the effectiveness, efficiency and economy of FRA's operations, strengthen internal controls and governance, and mitigate identified risks.

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, Risk and Finance Committee

The appointee will assist the Senior Internal Auditor prepare annual assurance plan progression papers for Audit, Risk and Finance Committee.

Annual Assurance Plan

Annual Programme of Proposed Financial and Non – Financial Compliance Audits

Provide assistance in preparation of Detailed Work Programs, Test Scripts and Reports.

Reviews by the Performance Auditor

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

Follow Up Action

Provide assistance when required, in conducting periodical follow up assurance/audit or reviews to assess that the audit issues have been dully addressed by the business.

Double-check Matters Actioned

A key performance measure of this role is:

'No matter raised in a previous assurance review/investigations that hasn't been satisfactorily addressed'

By the time the next (or follow up) assurance review comes.

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

Fraud Investigation

Provide assistance to the Head of Risk and Compliance in ensuring that any instances of alleged fraud are investigated, reported on and dully escalated to the relevant authority through the endorsement of the CEO and/or the Audit, Risk and Finance 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

The FRA's objective to be an organisation that knows quite clearly what its vision, mission, goals and objectives are and that is driven entirely by its desires 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 organisations 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. The proposed Departmental Key Performance Indicators will be circulated each Financial Year once approved by Management and Board.

Other Performance Improvement

Provide assistance to the Senior Internal Auditor in 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 and internal/assurance audit charter within the Officer's area of responsibilities.

Emergency Management

Contribute to the formulation of, participate in the preparation of, and participate in regular training relating to, a Business Continuity Plan and an Operations Recovery Plan.



Organisational Performance

Promptly furnish complete and accurate financial and non-financial performance results (against such of the performance targets listed in the Strategic Plan, Asset Management Plan, Corporate Plan and SOI 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 SOI and for the regular progress reports throughout the year, the Half Yearly Report and the Annual Report.

General Management

In all decision-making (at all levels) identify all reasonably practicable options for achieving the objective of the decision and assess the economic, environmental and social impacts of each option in order to identify the preferred option.

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;

Protection of the Authority's reputation; and

Good Public Relations

Additional Responsibilities

Such additional functions and duties as the Head of Risk and Compliance and Senior Internal Auditor 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 annually.

The Senior Internal Auditor will appraise the Internal Auditor after which it will be reviewed by the Head of Risk and Compliance.



POSITION SPECIFICATIONS

- Degree in Accounting, Finance or Auditing
- Professional Membership for either Fiji Institute of Accountants or Institute of Internal Auditors or Internationally Recognised Professional Body;
- Minimum 3 years' experience in either (Internal/External) Auditing or Finance or Risk Management;
- Reliability, honesty, integrity and trust;
- A person who either already has or will rapidly obtain intimate understanding for 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 is needed 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 organisation 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 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 – willingness and ability to travel across all Divisions including outer islands as required to undertake reviews and inspections.
- Group 2 Driving license.

This job description has been approved by:

Name	
Designation	
Signature	
Date	