

AUDIT OFFICE (AO)

SENIOR MANAGEMENT POSITION DESCRIPTION

POSITION TITLE:	DIRECTOR, AUDIT OPERATIONS	POSITION CODE:	
REPORTS TO:	AUDITOR GENERAL	DEPARTMENT:	AUDIT OPERATIONS

I. ACCOUNTABILITY OBJECTIVE:

Responsible for the preparation of appropriate plans and for the proper management of the Audit Department; ensuring that the plans are properly implemented, and plays a key leadership role in the implementation of all aspects of the operations ensuring that results achieved are consistent with the Laws of Guyana and the Audit Act in particular.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Director, Operations** has overall responsibility for the audit assignments of the **Audit Office**, in accordance with the Office's policies, procedures, the relevant legislation and general audit approach consisting of approved auditing standards, actions and objectives.

The **Director, Audit Operations** is responsible for advising and co-ordinating the activities of Senior staff in implementing policies, practices and standards and the preparation of appropriate plans for the proper management of the Audit Office.

The Incumbent plans the content and production of the Auditor General's reports and acts as principal liaison officer with the Secretary to the **Public Accounts Committee**.

The **Director, Operations** has overall responsibility for –

- Development and implementation of Strategic and Annual Work Plans
- Coordinating the allocation of Staff to Divisions and Sections
- Training and professional development of Audit Staff
- Monitoring the work within each Group

The Director, Management Services is required to function as the Accounting Officer and Principal Receiver of Revenue of the Audit Office and therefore has accountability for the financial administration of the Office and is answerable to the National Assembly, through the Public Accounts Committee for the prompt collection and accounting for the revenues and the regularity and propriety of expenditure from the votes provided by Parliament. The Incumbent ensures that public funds and property are effectively safeguarded.

The **Director** must periodically determine the "Major Job Objectives" for each **Director** and **Division Head** and identify and discuss with staff the "**Key Results Areas**" to be used as determinants of performance results.

**B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:
(The incumbent relates to the following areas/titles internally and externally within the
Nature and Scope of the Job)**

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Auditor General
Audit Manager

To review audit assignments; to discuss the findings of special investigations and investigations into suspected frauds and irregularities; to present working papers and reports; to review briefs for the Public Accounts Committee.

Human Resources Division

To discuss matters of employees' wages and salaries, to participate periodically in the approval of recruitment and promotion proposals and allocation of resources for same; to collaborate on internal reviews on Job and Salary Structures and manning levels of operational Units; to resolve grievances; to discuss conditions of employment and Occupational Health ad Safety Issues.

Finance and Accounts Division

To discuss/review financial and accounting reports for the audit Office; to be advised with respect to financial policies; to confirm compliance with applicable laws and regulations.

Information Technology Division

To cooperate in the transference and installation of Audit information to computerised media; to monitor and review such processes.

Senior Management Committee

To assist in the definition of contributions to the development of systems and procedures within the context of the Audit Office's requirements; to discuss/decide on matters relating to Work Programmes and professional issues.

Human Resource Management
Committee

To monitor procedures related to hiring, determination of appropriate compensation and evaluating performance of Staff; to participate in the identification of Staff development programmes.

Financial Management Committees

To discuss/review the implementation of programmes and projects and approve operational plans and budgets.

Works and Structures Division

To be advised on cost and/or value of construction projects and to verify bills of quantities; to obtain building costs/appraisals for use in assessing work carried out.

Audit Office Staff

To provide on-the-job training; to lecture on training programmes; to discuss matters relating to Work Programmes and professional matters.

EXTERNAL:

Public Accounts Committees

To present and participate in the review of Annual Draft Plan and Budget, Quarterly Progress Reports, Annual Performance and Financial Audit

Departments/Agencies to be audited

To agree timing phases of the assignment; to obtain agreement with respect to completion dates implementation of Work Plan and audit programmes.

Professional Bodies

To discuss the resolution of technical and accounting problems; to consult on matters requiring guidance.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Audit Manager

INDIRECTLY

Audit Supervisor
Auditor
Assistant Auditor
Senior Audit clerk
Audit clerk

D. EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

Computer
Printer
Fax
Photocopier

TOOLS

Pens
Pencils
Stapler

WORK AIDS

Constitution of Guyana
Laws of Guyana
Strategic Plan
Fiscal Management and Accountability Act 2003
Audit Procedures
Procurement Act
The Audit Act
Financial Regulations
Manual of Government Accounting Procedures
Auditing Standards and Code of Ethics (INTOSAI)
Auditing Standards and Code of Ethics (IFAC)
Accounting Standards now adopted in Guyana
Audit Office of Guyana Statements of Auditing Standards
Forms
Labels
Charts
Reports
Schedules
Records
Canisters
Ledgers
Manuals
Specification Documents
Vouchers, Statements, Laws Regulations
Articles of Assoc.
Working Papers
Management Letters
Diary
Strategic Plan
Audit Manuals

Desk Files
Audit Guides
Check-Off Lists
Audit Fees Register
Rules, Policies and Procedures Manual
- **Vol. 1:** Regulatory Structure, Systems and Operations
- **Vol. 2:** Manual Describing Job Evaluation Procedures
- **Vol. 3:** Job and Position Descriptions for the Audit Office
- **Vol. 4:** Performance Appraisal Manual
Financial Statements
Work Plans
Programmes
Job Authorisation
Cost Statements
Cost Schedules
Checklists
Survey Forms
Questionnaires
Flowcharts
Memoranda of Enquiry
Flowcharts
Memoranda of Enquiry
Working Papers
Draft Final Management Letters

EQUIPMENT

Telephone
Calculator

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the AUDIT OFFICE's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

MONITORS work of the Audit Office, including personnel, finance, accounts and other matters.

PREPARES organisational charts based on the workload of the Department, and major job objectives and specifications.

ASSISTS in allocating supporting staff to Sections, and the rotation of staff, between Divisions and Sections after discussion with Audit Managers and Supervisors to develop and expand their knowledge and experience.

ARRANGES for the discussion of the draft **Auditor General's** report and the draft final management letter to the organisation audited with the **Auditor General**.

ATTENDS Public Accounts Committee meetings with the **Auditor General**, represents the **Auditor General** at such meetings in his/her absence, and assists in the preparation of the draft **Public Accounts Committee Report**.

ATTENDS meetings wherever necessary on behalf of the **Auditor General**, and as the Accounting Officer and Principal Receiver of Revenue of the Audit Office; holds staff meetings.

KEEPS abreast with the policies, plans, activities of the Government, Local Democratic Organs and other organisations, with new laws and regulations, changes in systems and procedures, new techniques in management and computer applications, and with current trends in accounting and auditing theory and practices.

MAINTAINS contact with top officials of control Ministries throughout the year and gives views on technical accounting matters and on the implementation of policies, plans, procedures and operating matters after discussion whenever necessary with the Auditor General.

PARTICIPATES whenever required to do so, in discussions relating to the review, amendment and introduction of records, systems and procedures as well as the organisation structures of accounting and financial units of organisations audited.

ASSESES training needs, taking into account the career and professional development of staff, arranges in-house training programmes and training of staff at local and overseas institutions whenever such opportunities are offered, and lectured.

ENSURES that the audit manual, desk files, audit guides, check-off lists are kept up-to-date.

MAINTAINS discipline and settles grievances.

READS all incoming correspondence relating to the organisations audited and takes action whenever necessary; reads all out-going correspondence to keep abreast of what is going on in the Divisions and Sections of the Office.

PARTICIPATES as a member of the Executive Group responsible for the direction, planning and administration of the Office.

PARTICIPATES as a member of the Management Group responsible for discussing and deciding on important matters concerning work programmes and professional matters.

PERFORMS other miscellaneous duties such as signing and counter-signing cheques, assessing and reviewing officers performances in annual and other staff reports and signing and countersigning such reports.

IV. Senior Management Position Description Evaluation:

JOB TITLE: DIRECTOR, AUDIT OPERATIONS		JOB CODE NUMBER:			
		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
Q U A L I F I C A T I O N P R O F E S S I O N A L	1	EDUCATION	Professional Accounting Qualification e.g. CPA, ACCA, CGA, CIMA plus three (3) years' experience in Auditing or Accountancy. OR Degree in Accountancy or equivalent plus five (5) years' experience at the level of Audit Manager.	2	93
	2	EXPERIENCE	Senior Professional employee requiring over nine years experience acquired through a combination of on-the-job training and planned courses of development and instruction. Three (3) to five (5) years post qualification experience in a Management Accounting/Auditing environment.	1	98
	3	EFFICIENCY	The work includes varied duties and activities requiring intensity of effort involving several phases which must be pursued concurrently with the support of others within and outside of the Audit Office . The work requires continuing efforts to establish concepts, effect programs and resolve problems within specified timeframes. Leadership is required in meetings, hearings or presentations involving problems or issues of considerable consequence or importance.	1	69
	4	TECHNICAL/ PROFESSIONAL	High-level coordinating ability to oversee implementation of audit Work Programme within the office and among external Ministries/Agencies. Required to apply complex techniques and practices to ensure efficient, effective and cordial workflow.	1	52
	5	DECISION- MAKING	The incumbent's decisions are based on the Mission, Strategic Plan and overall goals of the Audit Office and subject to the principal rules, regulations, precedents and those constraints imposed by audit best practices. Quality and high performance standards are most important. Guidance and detailed instructions are provided and the availability standard procedures, manuals and clearly defined precedents.	1	48
	6	ANALYTICAL	Constantly analysing complex, multifaceted, high impact data. Analyses problems to complete own tasks and direct staff activity. Requires close visual attention for sustained periods. The work consists of broad functions and processes of a technical and managerial nature where assignments are characterised by breadth and intensity of effort with several phases being pursued concurrently or sequentially.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	The Manager has responsibility for planning, designing and carrying out work programmes independently. The quality of the work impacts on all aspects of the Audit Office's objectives. The incumbent bears ultimate responsibility for the degree of success of the operations and ensures that quality of work meets or surpasses performance standards and targets. The ability to organise, direct assignments in terms of broadly defined functions and objectives is required at this level. Procedures and methods of work are available, as well as financial, human and material resources.	1	71
	8	TEAMWORK	The Team plans, designs, and carries out programmes, projects and other activities as a group. Individual employees inform on progress, potentially controversial matters and far-reaching implications. Results of the work are considered as technically authoritative. Work requires verification to procedures and is reviewed in terms of fulfilment of programme objectives and quality plans. Recommendations for alteration of objectives are evaluated against availability of funds and other resources, broad programme goals and the Audit Office's priorities.	1	57
	9	SUPERVISION	Gives specific directions to Audit Teams and monitors closely the process of examination.	1	50
	10	WORKING ENVIRONMENT	Generally works indoors and in congenial environment. May be required to work under pressure to meet deadlines in special cases.	2	47
LICENCES:				TOTAL	630
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	