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**CIRCULAR No. 144**  
**OSC Ref. C.4858<sup>27</sup>**

**8<sup>th</sup> June, 2018**

Permanent Secretaries, Heads of Departments and Chief Executive Officers are asked to invite applications from suitably qualified officers in their Ministries/Departments/Agencies to be assigned to the post of **Chief Auditor, Financial (FMG/AS 4) – (Not Vacant)** in the **Department of Co-operatives and Friendly Societies**, salary range \$2,777,255 - \$3,301,284 per annum.

### **Job Summary**

Under the direct supervision of the Director Audits and Investigations (FMG/AS 5), the Chief Auditor, Financial (FMG/AS 4) is accountable for the completion of Financial Audits of Co-operatives, Friendly Societies, Registered Charities and Industrial and Provident Societies along with financial assessments of all the Societies under the supervision of the Department.

The incumbent is also responsible for the development of accounting and internal control systems which are adequate for the maintenance of integrity and transparency for these Societies inclusive of Peoples Cooperative Banks.

### **Key Responsibilities**

#### ***Management/Administrative:***

- Monitors, reviews and adjusts work programmes to meet changing policy directives;
- Communicates and monitors the adherence to the objectives, policies, rules and regulations to staff and external auditors;
- Prepares and compiles annual, monthly and quarterly reports;
- Develops and implements Strategic, Operational, Budget and Work Plans after consultation with Director of Audits and Investigations;
- Provides advice to Director Audits and Investigations on Audit and Accounting matters;
- Reports on audit assignments produced;
- Reports for Heads of Section meetings prepared;
- Co-ordinates and implements the Department's work experience programme with training institutions;
- Liaises with other institutions on audit and accounting issues e.g. audit firms on external audit matters and funding Agencies;
- Attends Annual General and Committee Meetings on behalf of the Department and Prepares reports on issues discussed in order to facilitate follow-up action.

#### ***Technical/Professional:***

- Conducts risk assessment and prepares audit scope and objectives;
- Develops audit procedures for the detailed examination of books, accounts, cash and securities of Societies and Groups;
- Provides technical advice to Societies on complex accounting matters;
- Provides technical advice at meetings, on matters concerning financial management, accounting or audit and compliance with the requisite Acts, Regulations and Rules of the Societies;
- Allocates tasks and supervises the work of the Financial Auditors;
- Evaluates the effectiveness of internal controls and accounting systems for Societies and recommends improvements of such systems;
- Reviews Management Letters, stating deficiencies, implications and makes recommendations with a view of improving the accounting and control systems;

- Analyzes Financial Statements and other evidentiary data to determine trends and inconsistencies;
- Reviews Audit Reports and Financial Statements submitted by External Auditors for conformity with the Department's standards and applicable Accounting, Financial reporting standards and principles;
- Reviews Financial Statements for compliance with applicable Acts of Parliament e.g.: Income Tax, Money Laundering etc.;
- Develops and co-ordinates training courses in Accounting and Audit methods as well as Co-operative Law and Practices for Department's staff and societies in consultation with the Director Audits and Investigations;
- Reviews and examines working papers, audit reports, financial statements and accompanying schedules submitted by the Department's Auditors to determine adequacy in accordance with the Department's standards and applicable audit and accounting standards and principles;
- Develops and maintains a system of control by obtaining and checking reports from External Auditors to determine status of work;
- Determines audit reports qualifications for audits undertaken by Audit Staff;
- Reviews breaches of Rules and Bylaws as reported and recommends corrective actions;
- Verifies the accuracy and conformity to the wishes of the general membership, legal requirements and acceptable business practices;
- Monitors the establishment of working papers for each Co-operatives and Friendly Societies under audit examination and investigation, where applicable and determine the contents of those papers to enable systematic collation of all relevant data for formulating meaningful opinions on the financial statements and on investigations;
- Monitors the security of audit files;
- Demonstrates experience and commitment to technical competence with strong knowledge of Accounting and Audit standards;
- Examines Business Plans of prospective Societies for correctness and viability;
- Examines Annual Returns and Financial Statements for Societies registered under the Charities, and Industrial and Provident Societies Acts for compliance;
- Liaises with others officers of the Department in matters pertaining to audit, accounting and investigations;
- Prepares discussion papers in consultation with Director Audits and Investigations on Audit and Investigations, procedures and standards for discussion at Auditors' Conferences in an effort to continually update the methods of the section;
- Allocates and schedules work; allocates monthly mileage to travelling officers.

#### ***Human Resource:***

- Monitors and evaluates the performance of direct reports, prepares performance appraisals and recommend and/or initiates corrective action where necessary to improve performance and/or attain established personal and/or organizational goals;
- Participates in the recruitment of staff for the Division/Unit and recommends transfer, promotion, termination and leave in accordance with established Human Resource policies and procedures;
- In collaboration with the Human Resource Division, develops and implements a Succession Planning programme for the Division/Unit to facilitate continuity and the availability of required skills and competencies to meet the needs of the Division;
- Provides leadership and guidance to direct reports through effective planning, delegation, communication, training, mentoring and coaching;
- Ensures the welfare and developmental needs of staff in the Division/Unit are clearly identified and addressed;
- Establishes and maintains a system that fosters a culture of teamwork, employee empowerment and commitment to the Division's and organization's goals.

#### **Required Knowledge, Skills and Competencies**

##### ***Core:***

- Excellent oral and written communication skills
- Good problem solving and decision making skills
- Good interpersonal skills
- Ability to work in a team
- Integrity
- Compliance
- Strong customer and quality focus skills
- Managing partners

- Analytical thinking
- Initiative
- Good organizing and planning skills
- Strategic Vision
- Goal/results oriented
- Good leadership, people management and change management skills

**Technical:**

- Knowledge of the operations of Government/knowledge of the Ministry's policies and procedures
- Excellent Knowledge of Accounting and Auditing principles
- Excellent knowledge of the Acts and Regulations governing the Departments functions
- Proficient in relevant software applications
- Good Report Writing skills

**Minimum Required Qualification and Experience**

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics or;
- ACCA Fundamentals or equivalent;
- Over five (5) years Auditing experience and relevant experience in the specialized area.
- Successful completion of relevant Government Auditing courses and Professional Audit Training would be an asset.
- Must possess a reliable motor vehicle and a valid Driver's Licence.

***Training in the following areas will be an asset:***

- Co-operative Principles and Management;
- Co-operative; Friendly; Charities; Agriculture Loan and Other Authorized Societies and Industrial and Provident Societies Laws.

**Special Conditions Associated with the Job**

- Highly unfavourable working conditions at times;
- Working on weekends;
- Working outside the normal working hours in completing the Work Programme;
- Islandwide travel to various Co-operative Societies, Friendly Societies, Industrial and Provident Societies, Groups and other institutions;
- Travelling extensively islandwide and internationally, on occasions.

Applications accompanied by résumés should be submitted **no later than Wednesday, 20<sup>th</sup> June, 2018 to:**

**Senior Director  
Human Resource Management and Development Division  
Ministry of Industry, Commerce, Agriculture and Fisheries  
Hope Gardens  
Kingston 6**

Email: [hrm@mcaf.gov.jm](mailto:hrm@mcaf.gov.jm)

**Please note that only short listed applicants will be contacted.**

**Please ensure that a copy of this circular is placed at a strategic position on the Notice Board of the Ministry/Department/Agency and brought to the attention of all eligible officers**



**Merle I. Tam (Mrs.)  
for Chief Personnel Officer (acting)**