



**Papua New Guinea Public Service  
Position Description**



## 1. IDENTIFICATION

|  |   |                                  |
|--|---|----------------------------------|
| <b>AGENCY:</b><br>Department of Works & Implementation | <b>SYSTEM POSITION NO:</b>  | <b>REF NO:</b><br>60GCIA03       |
| <b>OFFICE:</b><br>Works                                | <b>Designation/Classification:</b><br>Principal Auditor-Grade 16    |                                  |
| <b>DIVISION:</b><br>Governance & Compliance            | <b>Local Designation:</b><br>Principal Auditor-Financial Compliance |                                  |
| <b>BRANCH:</b><br>Internal Audit (IA)                  | <b>REPORTING TO:</b><br>Chief Internal Auditor                      | <b>SYS. POS. NO:</b><br>60GCIA01 |
| <b>SECTION:</b>  | <b>LOCATION:</b><br>Headquarters, Boroko                            |                                  |

### History of position

| File ref: | Date of Variation | Details |
|-----------|-------------------|---------|
|           |                   |         |

## 2. PURPOSE

Internal Audit is an independent objective assurance and appraisal activity designed to add value and improve the organizations performance by reviewing whether acceptable policies and procedures are followed; established standards are met; resources are used efficiently and economically; planned missions are accomplished effectively; and the organizations objectives are being achieved.

The purpose of this position is to assist the audit management and junior audit inspectors by conducting investigations, collecting, arranging, collating and producing reports in a presentable manner by which concerned users can digest and use as it suit them. Providing information, reference material reports etc. for the senior auditors in an accessible manner so that they can implement the audits and provide objective and timely advice to the Secretary through the line senior staff and also in conjunction with the Chairman and members of the DoWI Internal Audit Committee.

**2.1** The efficient and effective independent appraisal of the Departmental Operations and internal control systems. through the internal audit management.

- 2.2 To keep the departmental Head informed of the adequacy of procedures and controls and to report on failure to follow the prescribed procedures, extravagant and wasteful expenditure, management of assets, reporting of losses due to fraud, misappropriation, negligence and non-collection of revenues.
- 2.3 The inspections and auditing of receipts, expenditure, issue of public monies custody/disposal and use of stores and other facilities and to ensure proper books of accounts transactions are kept relating to assets and liabilities of the Department.
- 2.4. Report and offer recommendations regarding irregularities/anomalies disclosed by Audit inspections and special investigation for remedial measures taken by management.
- 2.5 Provide a mandatory role for other officers and provide supervisory roles to promote progressive development strategies for junior officers within the Internal Audit Branch.

### **3. DIMENSION**

To be an active player in the implementation of the Annual Audit Activity Plan providing assurance in its participation with respect to fraud control and as well ascertaining reports of special investigation. The scope of this program encompasses the entire DoW Operations from office administration to final the conclusion of projects in any dimension.

### **4. PRINCIPAL ACCOUNTABILITIES**

The role of the principal auditor is to provide independent assurance thru the coordination of fraud & special investigation within the operations of DoWI.

- 4.1 To provide efficient and effective advice to the internal audit management in accomplishing its programs particularly with respect to matters concerning compliance.
- 4.2 To be an effective team player in its key role towards its works programs and budgets for the branch development and prudent operations in adherence to Public Finance Management Act, Financial Instruction, Public Services Management Act, Public Service General Orders (GO), Internal Control Systems and efficient usage of resources.
- 4.3 Sound and timely advices to the section head and the management of internal audit on technical policy matters especially on fraudulent issues.
- 4.4 To be a team player in the audit activities including supervisor and mentoring task, holistically.
- 4.5 Remedial actions taken on anomalies detected by Audits as recommended through IA Reports.

### **5. MAJOR DUTIES**

The Principal Auditor has a very important task to execute responsibilities in achieving its annual programs, contingencies and other activities of responsibilities.

- 5.1 Under directions and with respect to the Annual Activity Plan, prepare and carry out programmed Audit Inspections into compliance process. These includes various departmental activities in Headquarters, Regional and provincial offices (and districts as required).
- 5.2 Advise and provide assistance to the Management of Internal Audit branch on deficiencies and other methods of improvement to the audit practices.
- 5.3 Supervise and coordinate the audit activities and subordinate staff on all fronts of procedures of investigation and methods esp. to mitigate financial, administrative and process abuse.
- 5.4 Lead the financial compliance team to effectively provide the management with maximum results as per the IAAP.
- 5.5 Carry out such other functions and duties as are delegated or assigned by the management of DoW through internal audit branch.

## 6. NATURE AND SCOPE

### 6.1 Working relationships

| Who   | Why   |
|---|---|
| <b>Internal</b>   |   |
| <b>Chief Internal Auditor</b>   | Ensuring of the consistency in compliance and contingencies audits to the best to promote good governance.  |
| <b>Chairman of DoWI Internal Audit Committee (IAC)</b>                  | Assist to facilitate IAC scheduled meeting and ensure the outcomes/recommendations are implemented.   |
| <b>Executive Director G&amp;C &amp; Other Senior Management Team</b>    | Ensure Audit recommendations are implemented<br>Ensure compliance issues are mitigated effectively.<br>Ensure compliance culture developed and adhered by the senior managers and implemented.        |
| <b>External</b>   |   |
| <b>Auditor General's Office (AGO)</b>                                   | Ensure AGO and DoWI develop a common platform to address issued and recommendations to reduce risk as much as possible.   |
| <b>Department of Finance (Internal Audit &amp; Compliance Division)</b> | Develop and mutual relationship thru the PSAP program and to facilitate Internal Audit Committee meeting recommendations, adapt to changes and promote compliance as per the regularity requirements. |
| <b>Police Fraud Squad And</b>   | Work collaboratively to addresses Audit issues that are criminal in nature, that can be referred to the Police Fraud Squad for investigation.   |
| <b>Development Partners/Donor Agencies</b>                              | Ensure Donor Agencies & Development partners compliance and audit requirements are met. Assistance  |

### 6.2 Working environment.

This position is located at Department of Works, Headquarters in Port Moresby and concurrently performs specialist financial audits, fraud and supervisory roles. This position plays a specific perspective with the role in implementing financial audit in assuring the management with quality reporting to promote good governances.

The position requires a University Degree with major studies in Business Administration, Accounting, Public Administration etc. It is a specialized position ensuring that all functions of DoWI maintain a proactive approach towards the principles of good governance.

### 6.3 Reporting Arrangements

#### (a) Reporting Line

- Executive Director-Governance & Compliance

#### (b) Direct Reports

- Senior Auditors x 2

#### 6.4 Budget & Expenditure

- Budget: - In accordance with approved annual budget appropriation
- Financial Delegation: - Nil as per the current instrument of financial delegation

### 7. CONSTRAINTS, FRAMEWORK AND BOUNDARIES

The position operates with greater independence under the direction of the Secretary thru the Executive Director-G&C, within the constraints, frameworks, and boundaries set by high-level Government policy and applicable legislation, in particularly, the **Public (Services and Management) Act and its regulations**, the Department of Personnel Management **General Orders**, the **Public Finances (Management) Act**, the **National Public Service Code of Conduct**, the **DOWH Leadership Agreement National Procurement Commission Act**, the **Road (Management and Fund) Act 2020**, the **PNG Transport Strategy**, the **PNG National Road Network Strategy**, and other legislation and Government policy relevant to the role.

**In particular, the following Rules & Procedures are applicable to this role:**

- Public Finance Management Act, Finance Operational Manual/Financial Instructions
- PSMA, General Orders, Industrial Awards.
- Auditing procedures & standards
- CSTB Good Procurement manual
- Occupational Health and Safety Act and National Occupational Health and Safety Policy
- Other relevant Acts in consistent with DoWI function.

### 8. CHALLENGES

1. Public Service General Orders require all public sector employees to have a career plan in place, the planning goals of their respective departments and training required to deliver these goals should be linked to career paths. Each employee's personal goals should be aligned with divisional goals especially specialization. To maintain and improve productively, career part development & competency training perhaps are inconsistent leaving gaps.
2. Providing staff, the opportunity and resources to identify and acquire the required skills and knowledge to perform their tasks to produce the desired outputs. Ensuring that appropriate training is available to all staff to use the IT and other tools relevant to efficiently performing their roles and responsibilities
3. The effective and efficient execution of programmed activities.
4. Coordinate the implementation of audit committee recommendations.
5. Encourage commitment from all levels of management in implementing compliance policies and risk policies.

### 9. REQUIRED COMPETENCIES

- Appropriate University Degree with major studies in Business Administration, Accounting, Public Administration, or possession of such other educational qualifications as may be acceptable to the Department of Personnel Management. Be a member of a recognized professional Institutes such as CPAPNG, ICMAPNG and or IIA-PNG Chapter, or related field will be highly regarded.
- Extensive level experience in professional auditing with hands on experience in large scale and complex audit assignments of high level financial and management audit investigations, thorough knowledge of Public Finance (Management) Act, Financial Instructions, Public Services (Management) Act, General Orders and other related Acts.

- Through knowledge of the Department of Works and Implementation accounting system and its business environment and operations. Sound background in Government account system, procurement procedures and Public Services administration.
- Extensive experience in professional auditing with hands on experience in large scale and complex audit assignments of high level financial and management audit investigations,
- Thorough knowledge of Public Finance (Management) Act, Financial Instructions, Public Services (Management) Act, General Orders and other related Acts.
- Proficiency in applying internal auditing standards, procedures and techniques, proficiency in accounting principles and techniques, an understanding of management principles in order to recognize and evaluate the materiality and significance of deviations from acceptable business practices.
- A good understanding of the operational disciplines within the Department. Effective report writing & oral communication skills – be able to liaise and negotiate effectively internally and externally on complex matters. Well-developed analytical & research skills, be able to work effectively with Department of Works senior management to identify divisional and departmental strategic goals and develop appropriate documentation to support the meeting of these goals. Good computer skills in MS Office
- Thorough knowledge of the Public (Services and Management) Act and its regulations, the Department of Personnel Management General Orders, the Public Finances (Management) Act and its Regulations and Orders, the National Public Service Code of Conduct, the DOWH Leadership Agreement National Procurement Commission Act, the Road (Management and Fund) Act 2020, the PNG Transport Strategy, the PNG National Road Network Strategy, and other legislation and Government policy relevant to the role.
- Demonstrated capacity to work independently as well as contribute positively to a team environment.
- Competence with a range of computer software programs, including Word, Excel, and Power Point and any applicable specialist programs.
- High standards of integrity, professionalism and accountability and the ability to uphold the credibility of the Department.
- Proficiency in applying internal auditing standards, procedures, and techniques.
- Must have significant experience in public sector auditing, accounting, business or risk management of which ten (6) years should be at a senior supervisory level.

**Core competencies (essential requirements) to be effective in the role:**

| Capability   | Level           |
|--|-----------------|
| <b>Strategic Management &amp; Leadership Practice</b>  | Highly advanced |
| <b>Effective Communication</b>   | Highly advanced |
| <b>Knowledge of the Public Finance Management Act and related financial instructions and the financial management manual</b> | Highly advanced |
| <b>Knowledge of the Public Service Management Act, the General Orders and subsequent special general orders</b>              | Highly advanced |
| <b>Knowledge of the Departments mandate in relation to its specific road infrastructure development mandate</b>              | Highly advanced |