

## AUDIT OFFICE

### SENIOR MANAGEMENT POSITION DESCRIPTION

<b>POSITION TITLE: AUDIT MANAGER</b>	<b>POSITION CODE:</b>
<b>REPORTS TO: DIRECTOR GROUP 1 OR DIRECTOR GROUP 2</b>	<b>DEPARTMENT: AUDIT OPERATIONS</b>

#### I. ACCOUNTABILITY OBJECTIVE:

Responsible for overseeing the execution of audit assignments of the Audit Office in accordance with the Rules, Policies and Procedures; the relevant legislation and general audit approach consisting of approved audit standards, actions and objectives.

#### II. DIMENSIONS OF POSITION:

##### A. NATURE AND SCOPE OF THE POSITION:

The **Audit Manager** is responsible for:

- evaluating the adequacy of the audit work performed by reviewing the audit check list prepared by the Director. Ensuring that the audit is complete in every and, whenever necessary, by personal review of working papers, including flow-charts, internal control questionnaires, audit programmes and memoranda relating to the assignment, satisfying himself/herself that the audit work was effectively executed, and that working papers and related documents support the findings and conclusions reached in these areas.
- confirming that an adequate review of financial statements and the audit thereof have been satisfactorily carried out.

The Incumbent is responsible for defining the audit scope, identifying important auditing and accounting areas based on size, sensitivity or difficulty, and for developing strategy to cope with those areas.

The Incumbent must agree with the assistance of the Director and the Audit Supervisor that the audit assignments are properly planned and programmed.

The **Audit Manager** is responsible for ascertaining the staffing requirements and the deadlines for completing the various phases of each assignment; and for approving the plan and audit programmes before commencement of the detailed audit procedures.

The **Audit Manager** maintains contact with senior officials of the Audit Entity audited to understand their operations and to help with early recognition of auditing and accounting problems and **senior officers of the organisations audited for general discussions on current developments, changes, etc.**

The **Audit Manager** is responsible for resolving whenever possible technical and accounting problems in consultation with the Director or the Auditor General (or members of any other professional bodies on those matters which require further review).

The **Audit Manager** must determine on an annual basis the "Major Job Objectives" for each aspect of the Work Programme and identify and discuss with subordinates the "Key Results Areas" to be used as determinants to their performance results on a quarterly basis.

**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:**

Audit Director

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

Audit Supervisor

To define the audit scope, identifying important auditing and accounting areas based on size, sensitivity or difficulty; to ascertain staff requirements and the timing of the various stages of the assignment in relation to completion dates approval of the plan and audit programme before commencement of detailed audit procedures.

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 and 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 Committee

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; to maintain contacts with top officials to understand their operations and help with early recognition of auditing and accounting problems.

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 Supervisor

**INDIRECTLY**

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.)**

**VISITS** sub-offices of the Department, and sites of the audit assignment or projection, located in Georgetown, or in the Region to better understand the requirements and to assess progress, etc.

**MONITORS** progress, discusses progress reports with Audit Supervisor, and carries out a monthly review of Branch progress and takes corrective action whenever progress is not in keeping with approved plans.

**KEEPS** abreast with the policies, programmes and activities of the Government, the Local Democratic Organs and other organisations, and with new laws and regulations, changes in

systems and procedures, new techniques in management and computer applications, with current trends in accounting and auditing theory and practice.

**GIVES** advice to the organisation audited on technical accounting matters and on the implementation of policies, plans, procedures and operating matters after consultation whenever necessary with the Director.

**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 other Divisions and Sections of the Audit Office.

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

**PERFORMS** other miscellaneous duties such as signing and countersigning cheques, assessing and reviewing officers' performances in annual and other staff reports and signing and countersigning such reports, maintaining discipline and settling grievances within the Branch, giving views on loss cases whenever necessary.

**ATTENDS** meetings whenever required to do so and with or on behalf of the Director or Auditor General.

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

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

**GIVES** on-the-job training, lectures in training programmes and ensures that adequate on-the-job training is carried out by the Audit Supervisors.

**PERFORMS** other miscellaneous duties such as signing and countersigning cheques, assessing and reviewing officers' performances in annual and other staff reports and signing and countersigning such reports, maintaining discipline and settling grievances within the Audit Office giving views on loss cases whenever necessary.

**ACTS** whenever required to do so as Director.

**IV. Senior Management Position Description Evaluation:**

<b>JOB TITLE: AUDIT MANAGER</b>			<b>JOB CODE NUMBER:</b>		
		<b>FACTORS</b>	<b>SUBSTANTIATING DATA</b>	<b>DEGREES</b>	<b>POINTS</b>
<b>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</b>	<b>1</b>	<b>EDUCATION</b>	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 Supervisor.	2	93
	<b>2</b>	<b>EXPERIENCE</b>	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 Senior Accounting/Auditing environment.	2	65
	<b>3</b>	<b>EFFICIENCY</b>	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 <b>Audit Office</b> . 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
	<b>4</b>	<b>TECHNICAL/ PROFESSIONAL</b>	Organises Audit Teams to conduct routine and special investigations; coordinates examination and analysis of records. Leads the presentation of operational reports.	1	52
	<b>5</b>	<b>DECISION- MAKING</b>	Decisions are made within well-defined parameters, standard practice and adherence to performance standards. There is scope for deciding the best method of completing a defined task or when matters raised in memoranda of enquiry have been satisfactorily settled or when no further action is necessary.	1	48
	<b>6</b>	<b>ANALYTICAL</b>	The Incumbent is responsible for evaluating the adequacy of the audit work performed by reviewing the audit check list, ensuring that the audit is complete in every response and whenever necessary by personal review of working papers, including flow-charts, internal control questionnaires, audit programmes and memoranda relating to the assignment, with the object of satisfying himself/herself that proper and sufficient audit work was performed and that working papers and related documents support the findings and conclusions reached in these areas.	1	45
	<b>7</b>	<b>QUALITY OF WORK/ PRODUCTIVITY</b>	Required to work in full accordance with the mandate, policies, procedures, rules and regulations of the Audit Office and consistent with GAAP and GAAS. Maintains a continuous interchange of information, ideas and opinions by constant oral and written communication with Audit Supervisors so that sound decisions and proper courses of action can be taken and the work performed with a minimum of waste and unproductive effort.	1	71
	<b>8</b>	<b>TEAMWORK</b>	Works as leader of the Team, The Team is responsible for planning and carrying out assignments. The Manager resolves the conflicts which arise. Completed work is reviewed in terms of completeness, compatibility with other work and effectiveness in meeting requirements and expected results.	1	57
	<b>9</b>	<b>SUPERVISION</b>	Gives specific directions to Audit Teams and monitors closely the process of examination through supervision of Staff and resolves problems and issues in the conduct of audit exercises.	1	50
	<b>10</b>	<b>WORKING ENVIRONMENT</b>	Generally works indoors and in congenial environment. May be required to work under pressure to meet deadlines in special cases. Visits sub-offices and sites of the audit assignments in Georgetown or in the Regions.	2	47
<b>LICENCES:</b>				<b>TOTAL</b>	<b>597</b>
<b>DATE PREPARED:</b>		<b>PREPARED BY:</b>		<b>REVIEWED AND APPROVED BY:</b>	

