



## PUBLIC SERVICE OF PAPUA NEW GUINEA

### JOB DESCRIPTION

	SEQ. NO: 0000251221	POS. NO. DJAGEX.28
<b>DEPARTMENT:</b> JUSTICE & ATTORNEY GENERAL	<b>DESIGNATION/CLASSIFIATION</b> SENIOR INTERNAL AUDITOR (INVESTIGATIONS) GR. 15	
<b>OFFICE/AGENCY:</b> OFFICE OF THE SECRETARY & ATTORNEY GENERAL	<b>LOCAL DESIGNATION</b> SENIOR INTERNAL AUDITOR	
<b>DIVISION:</b> TOP MANAGEMENT	<b>HIGHEST SUBORDINATE</b> INTERNAL AUDITOR -INVESTIGATIONS	<b>POS. NO.</b> DJAGEX.29
<b>BRANCH:</b>	<b>IMMEDIATE SUPERVISOR</b> MANAGER AUDITS GR. 17	<b>POS. NO.</b> DJAGEX.05
<b>SECTION:</b> INTERNAL AUDIT	<b>LOCATION:</b> WAIGANI, NCD	

### HISTORY OF POSITION

FILE NO.	DATE OF VARIATION	DETAILS
HRM 8.1.20/EX: 21/15	21 <sup>ST</sup> APRIL 2015	CREATE
HRM 8.1.20/EX: 21/24	01 <sup>ST</sup> APRIL 2024	REVISED

### PURPOSE OF THE JOB

The Top Management is the executive section of the Department of Justice. It consists of the Secretary and the Deputy Secretaries, the audit section, and the staff that support these positions.

The Senior Internal Auditor (Investigations) is responsible in managing the Internal Audit functions of the Department of Justice & Attorney General to ensure that accountability and compliance. This position demands a high level of analytical skill, integrity, and the ability to handle sensitive situations with professionalism.

## **DIMENSIONS**

The Senior Internal Auditor - Investigation is responsible for leading and conducting investigative audits to identify and address instances of fraud, misconduct, and non-compliance within the organization. Reporting to the Audit Manager, the auditor will oversee a team of junior auditors and trainee graduates, guiding them through complex investigations and ensuring adherence to legal and regulatory standards. The role requires close collaboration with Secretary, external auditors, regulatory bodies, and legal advisors. Additionally, the Senior Internal Auditor - Investigation will assist in budget preparation, contributing to the financial planning and resource allocation for the internal audit function. This position demands strong analytical skills, integrity, and the ability to navigate sensitive and confidential matters effectively.

## **ACCOUNTABILITIES**

- Plan and manage all audit investigations and activities to ensure maximum coverage.
- Implement audit programs in an organized and controlled manner, and to ensure confidentiality of reports and investigations.
- Liaise with all activity managers and branch heads to ensure remedial actions are undertaken to fast-track audit investigations.
- Prepare investigation reports and advise management of progress outcomes.
- Plan and coordinate all audit investigations as directed by Audit Committee and Management.

## **MAJOR DUTIES**

- Prepare investigation reports on the accuracy, efficiency and effectiveness of the management and operations of sections of the Department.
- Organize and implement an internal investigation covering all aspects of departmental finances and inventories.
- Liaise with Police CID and Finance Inspection for fraudulent cases.
- Undertake special investigations into complex audit matters.
- Follow up with any misappropriation of funds or misuse of assets and prepare reports and recommendations for consideration by the Audit Committee & Secretary.
- Supervise and train subordinate staff and prepare on audit programs and procedures.
- Manage performance appraisal for subordinate staff.
- Perform other duties as directed consistent with the above.

## **NATURE AND SCOPE**

The Senior Internal Auditor - Investigation is responsible for leading and conducting complex investigations into fraud, compliance issues, and other irregularities within the Department of Justice. This role involves planning, executing, and reporting on investigations, ensuring adherence to internal policies and external regulations.

## **REPORTING AND WORK RELATIONSHIP – INTERNAL**

- Deputy Secretaries
- All Activity Managers & Branch Heads
- Executive Manager Financial Management
- Audit Committee

## **WORK RELATIONSHIP – EXTERNAL**

- Auditor General

- Department of Finance
- Department of Police CID
- Department of Personnel Management
- Department of Justice & Attorney General
- Law & Justice Sector Program

### **WORK ENVIRONMENT**

- The role is primarily office-based with occasional travel to various locations for on-site investigations.
- Standard office hours with potential for extended hours during critical investigations.
- Collaborative team environment with interaction across multiple departments and external entities.

### **CONSTRAINTS FRAMEWORK AND BOUNDARIES**

- **Rules and Procedures:**
  - Adherence to the organization's internal audit and investigation policies.
  - Compliance with relevant laws, regulations, and professional standards (e.g., IIA Standards).
  - Maintenance of confidentiality and integrity of sensitive information.
- **Decision-Making:**
  - Authority to initiate investigations based on preliminary assessments.
  - Make decisions on the scope and direction of investigations.
  - Recommend disciplinary actions or policy changes based on investigation outcomes.
- **Recommendations:**
  - Provide actionable recommendations to improve internal controls and prevent future irregularities.
  - Advise on policy revisions and risk management strategies.
  - Recommend training and awareness programs to mitigate fraud and compliance risks.

### **CHALLENGES**

- Handling investigations that involve intricate financial transactions and sophisticated fraud schemes.
- Maintaining strict confidentiality throughout the investigation process to protect the integrity of the investigation and the privacy of individuals involved.
- Ensuring all investigative procedures comply with applicable laws and regulations.
- Balancing the interests and concerns of various stakeholders while maintaining objectivity and independence.
- Managing limited resources and time while ensuring thorough and effective investigations.
- Staying updated with the latest investigation tools and techniques to effectively detect and analyse fraudulent activities.

### **PERSON AND POSITION SPECIFICATIONS**

#### **Qualifications**

- Degree in Accounting or Public Finance with extensive experience in Auditing.
- Diploma in Auditing and Accounting.
- Member of a recognized professional accounting organization (CPA PNG, IIA PNG)

**Knowledge**

- Broad knowledge in financial accounting and auditing with ability to conduct large scale audit program.
- Thorough knowledge of Public Finance Management Act, Finance Regulation and Instructions.
- Considerable knowledge of Police Act, Standing Orders and the Public Service General Orders.
- Knowledge of computer application software programs.
- Knowledge in Internal Audit Manual.

**Skills**

- Ability to manage an audit function of a large organization and be able to report professionally to senior management.
- Excellent organizational and leadership skills.
- Ability to motivate and develop subordinate staff.
- Excellent oral and written communication including report writing skills.
- Possess computer skills in word, spreadsheet and other application software.
- Investigating skills.

**Experience**

- Minimum of 3-5 years of experience in an audit function
- Extension experience in Departmental Accounting, management ability conversant with experience in conducting large scale audit programs.
- Experience in dealing with senior divisional heads, including external parties.