



HUMAN RESOURCE MANAGEMENT DIRECTORATE

Church Folly, Grand Turk, Turks & Caicos Islands. Ph: 649-946-2801, Fax: 649-946-1582

GOVERNMENT VACANCY

Job Title: Auditor General

Reports to (title): HE the Governor (as hiring manager and administratively) and the Parliament through the Public Accounts Committee (audit function).

Grade: 13

Salary Range: \$146,792.00 per annum

1. JOB PURPOSE

The role of the Auditor General is defined by Section 126 (1) of the 2014 Constitution

“The Auditor General shall audit and report on the public accounts of the Islands, including the House of Assembly, the courts, the central and local government administrations, the institutions protecting good governance, and any public corporations or other bodies or organisations established by or under any Ordinance”.

The Auditor General is appointed by the Governor and reports to Parliament through the Public Accounts Committee (the “PAC”) on the performance of Accounting Officer the government and government agencies, and the efficiency, effectiveness and accountability of government. The Auditor General is the independent auditor of government spending working on behalf of Parliament and the wider public.

2. DIMENSIONS

The Auditor General is the Accounting Officer within the National Audit Office (the “NAO”). The Auditor General is responsible for setting the NAO’s strategy, ensuring that it is effectively implemented and delivered, and for its overall management and performance in line with the provisions of the relevant legislation. As Accounting Officer, the Auditor General is accountable to Parliament through the PAC for the NAO’s use of resources and budget. The NAO’s 2024 budget is [\$2.3 million] with a staff complement of [11].

The responsibility of the NAO includes auditing the revenues and expenditures of core Government as well as statutory authorities and government companies with revenues of \$745 million and total assets of just over \$472 million. The NAO currently conducts 20 entity financial audits and 4-6 performance audits each year, along with the annual public audit of the Islands, and other unscheduled special audits and investigations as required.

The Auditor General has close working relationships with the Integrity Commission, Financial Crimes unit of RTCIPF (police) and Internal Audit.



3. BACKGROUND INFORMATION

The Auditor General exists as a constitutional safeguard to help maintain the integrity of the Turks and Caicos Islands Parliamentary system of government. The Auditor General is an independent constitutional office. "In the exercise of his or her function, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of Parliament..." The role of this office is to assist Parliament in strengthening the efficiency, effectiveness and accountability of government. This is achieved by providing independent information, advice and assurance to Parliament and, through public reports on whether government's activities have been carried out and accounted for in accordance with the Parliament's intention and with due regard for securing value for money and the avoidance of waste.

The power and duties of the Auditor General and the NAO are specified in detail in The National Audit Office Ordinance.

Through the Auditor General's work and reports, both Legislators and the public will be confident that public sector organisations have carried out their fiscal and performance mandates.

The Office of the Auditor General is the independent auditor of government working on behalf of the Parliament and the wider public. It carries out the following lines of work:

- 1) **Financial Statement Auditing**- establishing that the financial statements are a fair representation of the financial position of the audited body thereby playing a crucial role in improving standards of financial management and administration throughout the diverse range of public service entities involving several complex accounting issues;
- 2) **Performance Auditing**- involves business evaluation, reporting and advising through the evaluation and audit of any aspect of public service/ government operations, checking that resources are purchased economically, used properly and that effective management systems and controls are in place;
- 3) **IT Auditing**- the main objective is to determine whether information systems are being effectively managed, safeguarding the entity's assets against actual and potential misuse, maintaining data integrity, and operating effectively and efficiently to achieve the organisation's goals or objectives;
- 4) **Forensic Auditing**- facilitates the prevention, detection and investigation of economic crime.
- 5) **Compliance Auditing** – ensuring compliance with Acts, regulations, policies etc is usually undertaken within a financial or performance audit. Specific compliance audits are undertaken as necessary e.g. when needed to confirm grant funding is used as per the requirements of award.





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4. PRINCIPAL ACCOUNTABILITIES

A. Audit Performance

The Auditor General is responsible for reporting the results of the NAO's audits and investigations which includes financial statements audits for all government entities and the Entire Public Sector Financial Statements, performance audits and other investigations.

The Auditor General is required to present at least one general report on the annual financial statement audits to the Public Accounts Committee each year. The Auditor General is required to provide high quality advice, assistance and support to the relevant government bodies, attending PAC meetings and providing support to enable the PAC to effectively discharge its responsibilities.

B. Corporate Performance

The Auditor General is responsible for the overall management and direction of the NAO, and its use of resources. The Auditor General is responsible for providing strong ethical leadership to the NAO that demonstrates the values expected of a public servant and a professional accountant, which should act as an exemplar to the Public Service of the Turks and Caicos Islands.

The Auditor General is accountable and responsible for:

- providing strategic direction to the NAO and for ensuring that the Office's strategic plan, goals and objectives are achieved, and specific measures and targets are met, and that the risks faced by the Office are effectively managed;
- engaging with relevant stakeholders and building effective relationships, to enable the development and delivery of the NAO's strategy and work;
- leading and directing the audit practices of the NAO;
- developing, implementing, managing and evaluating programs of financial and performance audits, encompassing the Government Ministries, Offices, Statutory Bodies and Government Owned Companies;
- ensuring the NAO's audit practices comply with international professional standards (ISAs and ISSAIs), and that the policies and methodologies adopted by the Office reflect current professional best practice;
- oversight and direction for the corporate affairs and operations of the Office, and ensuring they are delivered efficiently, effectively and economically, in line with relevant legislation and the principles of good governance; and
- the development of the NAO's staff, in particular, ensuring that they have skills and capacity to meet the expectations of a professional audit practice.





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The Auditor General is required to prepare the relevant budget documents for submission and approval of Parliament through the PAC.

5. KNOWLEDGE & EXPERIENCE

The Auditor General will be a seasoned finance professional with experience working in the public sector and across a range of organisations. The Auditor General should have substantial professional knowledge, understanding and experience.

The Auditor General will have a successful track record at a senior management level, managing complex professional services, with the ability to deal with and resolve complex problems. He/she should have a demonstrated record of strategic leadership, and of working with legislators, CEOs, partners of public accounting firms and top level public servants.

The Auditor General will hold a professional accountancy qualification and have at least 15 years post qualification experience and at least 10 years of audit management experience. This experience should include significant audit experience in the public sector.

Essential

- A qualified member in good standing with an appropriate professional accounting body (CA, ACCA, CPA, CIPFA) with at least 15 years post qualification experience.
- At least 10 years audit management experience.
- Public sector financial and performance or value for money audit experience.
- Strong verbal and written communication skills, specifically the ability to prepare concise and informative reports on a wide range of public finance and management issues, and to present these effectively to key stakeholders.
- High level interpersonal, influencing and diplomacy skills.
- Ability to build effective relationships with key stakeholders, in particular the Public Accounts Committee and senior officials.
- Strategic leadership and staff management skills.

Desirable

- An understanding of the Westminster parliamentary governance framework.
- Knowledge of International Standards of Supreme Audit Institutions.
- Experience of information technology audit.
- Experience of conducting fraud investigations and forensic auditing.

COMPETENCIES

Key Competencies for the Auditor General:





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Thinking and Reasoning

- Analysis - Ability to gather and understand information, conceptualise and think of new ideas, evaluate existing situations, lead strategically and plan ways forward, identifying the need for change, solving problems and achieving outcomes.
- Planning and Organising - Work in a planned, structured way, prioritising effectively to meet deadlines and corporate objectives.
- Strategic Perspective – Understand the government’s external operating environment and the ability to take a wider strategic and dynamic outlook in achieving the mandate of the Office.

Motivation and Drive

- Change Orientation – Embracing change, to enable continuous improvement and progress, addressing issues that block progress and adapting to meet different work situations and demands.
- Results and Achievements - Demonstrate stamina, willpower, resilience and the desire to achieve results that are of a high quality and making best use of resources to do so.
- Self-Management - Take responsibility for own actions and development, actively and continuously developing own skills in order to deliver excellent services.

Interpersonal Characteristics

- Communication and Influencing - Varying style of communication to ensure understanding and gaining a positive reaction and acceptance from others to achieve the desired outcomes.
- Working with others - Collaborating, co-operating, liaising and building trust with colleagues, legislators, stakeholders and customers to achieve shared goals and outcomes.
- Leading and Managing - Effectively leading and managing others through understanding and organising people and projects, developing and encouraging the personal development of others.

6. ASSIGNMENT AND PLANNING OF WORK

The Auditor General is responsible for the development and implementation of the NAO’s strategic and annual business plans.

The Auditor General assigns corporate and audit practice management responsibilities to the relevant staff as required. All engagements are subject to NAO quality procedures including review by the Auditor General as the engagement partner. The Auditor General has statutory responsibility to “sign off” all NAO reports and audit opinions.

7. SUPERVISION OF OTHERS





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The Auditor General is responsible for the recruitment, management and supervision of all NAO Staff (and any external contractors or accounting firms contracted by the Auditor General). The Auditor General directly line manages the Deputy Auditor General and Senior Administrative Officer.

8. OTHER WORKING RELATIONSHIPS

The Auditor General will have a close working relationship with Parliament's Public Accounts Committee and with other Members of Parliament as necessary.

The Auditor General will also have regular contact with the Governor, Deputy Governor and with senior Civil and Public Servants. The Auditor General will have relationships with Auditors General from other jurisdictions especially those in the Caribbean and from other UK Overseas Territories and relevant regional and international organisations.

9. DECISION MAKING AUTHORITY AND CONTROLS

The Auditor General has statutory duties and obligations to audit and report on the public accounts of the Islands, including the Parliament, the courts, the central and local government administrations, the institutions protecting good governance, and any public corporations or other bodies or organisations established by or under any Ordinance.

The Auditor General has full and complete discretion in the selection of subject matter and audit scope of all performance audits which comprise the following:

- The management of executive transactions;
- Financial management of any ministry, statutory authority or government company; and
- The efficiency or effectiveness with which any ministry, government agency, statutory or government owned company has used its resources in discharging its functions.

The Auditor General may conduct special audits or investigations at their discretion but should consider requests made by the Governor, Cabinet or the PAC.

9. PROBLEMS/KEY FEATURES

The primary challenges of the post are:

- High public profile, with considerable press and public interest in work.
- Position is independent with limited support.
- Considerable work pressure, especially to achieve the 18 statutory Body audits by the statutory deadline.
- Additional unplanned assignments requested by the PAC or Cabinet from time to time; and the need to balance new or additional work with statutory and other committed work.





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The post requires a well-organised individual who will be required to work under the pressure of achieving specified deadlines, and is confident in dealing effectively with key stakeholders in the public arena.

10. WORKING CONDITIONS

Due to the complexity and quantum of assignments, additional working hours are required and some travel will be required.

