

# Job Description

## **JOB TITLE: Senior Internal Auditor**

### **JOB PURPOSE:**

The incumbent is required to conduct complex audit engagements in accordance with the International Standards for the Professional Practice of Internal Auditing, the International Accounting Standards, the International Financial Reporting Standards and be guided by the policies as outlined in the Trinidad and Tobago Housing Development Corporation Act, 2005, the Internal Audit Manual and the State Enterprise Performance Monitoring Manual.

### **WORKING RELATIONSHIPS:**

- Reports to the Senior Manager, Internal Audit
- Works closely with internal stakeholders.
- Works with external stakeholders, where applicable.

### **MAJOR DUTIES & RESPONSIBILITIES:**

- Assists with the preparation of the Annual Audit Plan.
- Attends opening meetings with the process owners, where applicable, prior to the execution of an audit engagement.
- Prepares preliminary audit procedures for execution of an engagement for review and approval by the Senior Manager, Internal Audit.
- Performs the detailed review of narratives, walkthroughs and tests of controls with a view of identifying deficiencies, breaches and risks due to non-adherence to internal policies and procedures, the HDC Act 2005, IAS, IFRS and other governing documents, where applicable. Provides coaching notes to the Internal Auditors, where applicable.
- Prepares the audit report or observation memorandum for review by the Senior Manager, Internal Audit.
- Reviews Post Implementation findings regarding approved audit recommendations.

- Performs the detailed review of the Certified Records of Service Forms and Certified Pension and Leave Forms before forwarding the engagement to the Senior Manager, Internal Audit for final review and approval. Provides coaching notes to the Internal Auditors, where applicable.
- Performs detailed review of the findings and execution of the audit procedures regarding arrears payments to daily paid workers and permanent employees in accordance with approved changes in wages, salaries and allowances.
- Assists in managing the Performance Management Systems for Internal Auditors.
- Coaches and mentors Internal Auditors.
- Conducts complex audit engagements in accordance with relevant standards, where applicable.
- Conducts reviews of the Corporation's controls, policies and procedures with a view of recommending systems / controls to mitigate against the risk to the organization.
- Assists in developing the department's budget in accordance with strategic and operational plans.
- Ensures that the principles of integrity, independence, objectivity, confidentiality and competency are applied and upheld.
- Liaises with internal and external stakeholders; as required.
- Represents the Corporation at meetings and other fora on auditing matters; as required.
- Performs any other related duties and responsibilities consistent with the job title/position.

#### **REPORTING REQUIREMENTS:**

- Audit Reports
- Annual Audit Plan
- Performance Management Systems
- Produces any other report that is determined to be required

#### **QUALIFICATIONS AND EXPERIENCE:**

- Bachelor of Science Degree in Accounting from a reputable university; or
- Completion of the Association of Chartered Certified Accountants (ACCA);

- Certified Internal Auditor (CIA) or Certified Information Systems Auditor (CISA) or Certified Fraud Examiner (CFE) certification will be an asset.
- Ten (10) years in an auditing environment with at least five (5) years in a supervisory position.

### **KNOWLEDGE AND SKILLS:**

- Excellent knowledge and application of:
  - International Accounting Standards (IAS)
  - International Financial Reporting Standards (IFRS)
  - The Trinidad and Tobago Housing Development Corporation Act, 2005
  - State Enterprise Performance Monitoring Manual (SEPMM)
- Ability to oversee multiple projects concurrently, to successful timely completion of same.
- Ability to analyse and interpret laws and regulations.
- Effective time management and organizational skills.
- Excellent investigative, analytical and critical-thinking skills.
- Ability to work independently and with multi-disciplined and cross functional teams.
- Excellent communication skills (written, oral and interpersonal).
- Proficient in MS Office (Outlook, Word, Excel, PowerPoint and Project).
- Independent and objective in accordance with Standard 1100.

