

EXTERNAL VACANCY

INTERNAL AUDITOR

COMPANY: Holding Company

DIVISION: N/A

UNIT/DEPARTMENT: Internal Audit

CATEGORY OF STAFF: Contract

JOB PURPOSE:

- The incumbent is required to conduct 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 must 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 Internal Auditor and Senior Manager, Internal Audit
- Works closely with internal stakeholders.
- Works with external stakeholders, where applicable.

MAJOR DUTIES & RESPONSIBILITIES:

- Documents narrative based on discussions with the process owner regarding the particular audit engagement.
- Performs and documents walkthroughs for any given process.
- Identifies controls based on walkthroughs performed.
- Executes and documents test of controls for any given process.
- Executes audit procedures for any given audit engagement.
- Identifies and documents deficiencies, if any, based on walkthroughs, tests of controls and audit procedures performed.
- Documents breaches and non-adherence to internal policies and procedures, the HDC Act 2005, SEPMM, IAS, IFRS and other governing documents where applicable.
- Prepares working papers in such a manner as to clearly identify the controls being tested and anomalies identified.
- Prepares audit file for Senior Internal Auditor's review.
- Executes audit procedures for Certified Records of Service Forms and Certified Pension and Leave Forms.
- Executes audit procedures for arrears payments to daily paid workers and permanent employees in accordance with approved changes in wages, salaries and allowances.
- Performs Post Implementation Reviews regarding approved audit recommendations.
- Ensures that the principles of integrity, independence, objectivity, confidentiality and competency are applied and upheld.
- Liaises with external stakeholders, as required.
- Performs any other related duties and responsibilities consistent with the job title / position.

REPORTING REQUIREMENTS:

- Documentation of Narrative
- Walkthrough documentation
- Test of Controls documentation
- Produces any other report that is determined to be required

QUALIFICATIONS AND EXPERIENCE:

- Two (2) years in an auditing environment.
- 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

KNOWLEDGE AND SKILLS:

- Working knowledge and application of the following:
 - 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 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.

PHYSICAL REQUIREMENTS:

- Prolonged periods sitting at a desk and working on a computer.

