



## Office of the Services Commissions

(Central Government)  
Ministry of Finance and the Public Service Building  
30 National Heroes Circle, Kingston 4  
Jamaica, West Indies  
Tel: 876-922-8600  
Fax: 876-924-9764  
Email: [communications@osc.gov.jm](mailto:communications@osc.gov.jm)  
Website: [www.osc.gov.jm](http://www.osc.gov.jm)

### **CIRCULAR No. 40** **OSC Ref. C.4840<sup>30</sup>**

**24<sup>th</sup> January, 2023**

Permanent Secretaries, Heads of Department and Chief Executive Officers are asked to invite applications from suitably qualified officers in their Ministries/Departments/Agencies to fill the following **vacant** posts in the **Ministry of Finance and the Public Service (MOFPS)**:

1. **Assistant Commissioner, Compliance and Accountability (RMG/TA 8)**, salary range \$4,947,565 - \$6,653,925 per annum post.
2. **Revenue Investigator (RMG/TA 7) – (5 posts) 2 in Kingston, 2 in Montego Bay and 1 in Mandeville**, salary range \$4,060,697 - \$5,461,186 per annum.
3. **Compliance and Accountability Officer (RMG/TA 7)**, salary range \$4,060,697 - \$5,461,186 per annum.

#### **1. Assistant Commissioner, Compliance and Accountability (RMG/TA 8)**

##### **Job Purpose**

To conduct investigations/inspections of public offices including the implementation of project/programmes for the purpose of ensuring that public funds and assets are being expended and utilized in a cost-effective manner and in accordance with the Financial Administration and Audit (FAA) Act, the Public Bodies Management (PMBA) Act and the wishes of Parliament.

##### **Key Responsibilities:**

- Conducts investigations and inspections either individually or as a member of a team;
- Analyzes requests, complaints or allegations in relation to appropriate laws and regulations of the Government;
- Collects information through questioning of principals and witnesses, taking statements, securing related documents and other materials as well as performing extensive record searches and analysis;
- Receives and reviews the following reports:
  - ✓ The Auditor General's reports and queries
  - ✓ The Internal Auditor's reports and queries
  - ✓ Audit Committee's reports and queries
  - ✓ All reports relating to any of the following;
    - Incidence of fraud and irregularities
    - Incidence of losses and defalcations
    - Incidence of financial indiscipline
    - Waste and extravagance
    - Overpayment of public funds
    - Unauthorized expenditures
    - Breaches of the FAA Act and other laws
    - Late presentations of Financial Statements and accounts
    - Expenditure in excess of sums approved by parliament
    - Inadequacies in the management of properties and absence of control over furniture, motor vehicle equipment and machinery
    - Improper management of stores and supplies
    - Carelessness and neglect in the preparation of accounting records and general absence or unreliability of control procedures.
- Prepares clear, concise and comprehensive reports of investigations utilizing all pertinent field notes and other data;
- Testifies on behalf of the Government in criminal, civil and administrative hearings;
- Determines if value for money has been achievable by:
  - ✓ Examining the Financial Management Act
  - ✓ Examining (MDAs) financial management and accounting for public money
  - ✓ Safeguarding and control over public property
  - ✓ Ensuring compliance with authority
  - ✓ Investigating waste and extravagance

- ✓ Examining the maintenance of inventories and other non-accounting records which are basic to the proper management of assets such as motor vehicles, equipment, lands and buildings
- ✓ Determining whether or not there are appropriate procedures in place for measuring and reporting programme effectiveness
- ✓ Determining whether or not officials issued with credit cards are authorized by the competent authorities and whether items/services purchased by the credit cards are in keeping with Government's business or personal
- ✓ Examining the pattern of credit cards purchases over time to determine evidence of waste/extravagance, if any.
- Undertakes variance analysis of expenditure against Budget and against prior period(s) analyzing causes for variances;
- Undertakes analysis of expenditure with a view to determine potential sources of cost savings and efficiencies;
- Recommends how future budgets can reflect savings;
- Examines methods of costing actual outputs compared with those estimated in the Corporate Plan;
- Conducts all levels of investigations relating to Public Sector Capital Projects and joint ventures;
- Advises of the capacity and capabilities of any Public Sector Entity or project in undertaking large outlay of public funds;
- Examines project documents prepared by Project Managers;
- Undertakes complex and sensitive investigations including fieldwork such as visiting worksites to observe progress on capital projects and discussing related issues;
- Investigates cases which show actual expenditures exceed budgeted expenditures;
- Determines reasons for variances as appropriate and makes recommendations for corrective actions in the case of poor project management;
- Conduct Interim Evaluation of projects;
- Provides key stakeholders with adequate information which seeks to counteract corruption, extravagance and waste of Government's resources;
- Provides technical data, financial information and any analysis of such financial information which may be used in the development of policy guidelines;
- Identifies high risk integrity areas that has the potential for corruption, extravagance and waste of Government's resources and alert managers and employees to potential pitfalls;
- Collaborates closely with key stakeholders so as to improve the rate of compliance and accountability;
- Provides advice to Government's functionaries, Agencies, Companies and Statutory Bodies as well as holders of constitutionally established posts;
- Assists the Head of the Branch in developing workload and staff assignment plans and making preparations for inspections and investigations to be conducted;
- Reviews investigative evidence before submission to ensure that they adequately support investigative findings and are in compliance with investigative standards;
- Maintains effective working relationship with internal and external stakeholders and ensures that the Branch provides a consistently high level of service to them.

### **Required Knowledge, Skills and Competencies**

- Good knowledge of administrative and financial management functions, including internal fiscal control in order to review and analyze Financial Records and transactions
- Expert knowledge of investigative policies, intelligence gathering and investigative techniques
- Comprehensive knowledge of Accounting principles and techniques
- Comprehensive knowledge of judicial process and laws of evidence
- Comprehensive knowledge of the principles of management, administration, planning and resource utilization
- Working knowledge of relevant computer systems and applications
- Good job knowledge
- Excellent problem-solving and analytical skills
- Sound judgment
- Integrity and ethics
- Initiative
- Excellent teamwork skills
- Good oral and written communication skills

### **Minimum Required Qualification and Experience**

- B.Sc Degree in Accounting or equivalent qualification;
- Advanced specialist training in Tax Fraud Investigation, Intelligence Gathering and Analysis;

- Three (3) years related work experience.

### **Special Conditions Associated with the Job**

- Pressured working conditions with numerous critical deadlines;
- Required to work abnormal working hours;
- May be required to travel both locally and overseas on official work related business;
- Frequent meetings.

## **2. Revenue Investigator (RMG/TA 7) – (5 posts)**

### **Job Purpose**

To identify revenue breaches (actual and potential) and conduct criminal investigation and enforcement activities relating to tax fraud, general smuggling, evasion of customs duties and fraudulent declaration by importers, exporters and tax payers. This includes sensitive and highly complex investigations requiring strong forensic/accounting skills.

### **Key Responsibilities**

- Reviews and evaluates information obtained that indicates criminal tax evasion schemes and/or customs/tax offences by individuals or groups involved in illegal/legal activities;
- Obtains additional information and evidence, internally or from other sources in support of alleged customs/tax offences;
- Develops and cultivates appropriate contacts which are essential in obtaining leads and valuable information;
- Analyzes, investigates, summarizes and verifies Financial Records;
- Develops computerized models to be used in the presentation of financial evidence;
- Co-ordinates activities with other experts;
- Eliminates and/or identifies authors of questioned handwriting by comparing the elements of writing with known specimen including printing processes, visualization and sequencing of fraudulent alterations;
- Participates in analysis and evaluation of business trends by using direct and indirect methods of verification and reviews business documents to detect potential fraud matters;
- Identifies weaknesses in revenue laws and recommends appropriate amendments;
- Conducts highly complex and sensitive cases;
- Provides technical expertise in the conduct of joint investigations into tax fraud or acts of corruption;
- Participates in searches as the (forensic/financial expert) with officers to obtain documents to serve as evidence in the prosecution of criminal cases in respect of tax fraud and related activities;
- Ensures that all documentation (including evidence not yet handed over to the authorities) in respect of forensic evidence is properly maintained and in a secure environment;
- Identifies sources of evidence;
- Determines the legal basis for the activities after consultation with the Legal Officer;
- Determines strategies to be utilized in the investigation process;
- Conducts interviews with witnesses and suspects;
- Obtains and executes search warrants in order to secure physical evidence;
- Prepares letters, affidavits, memoranda and investigative reports for administrative purposes and for use in Court proceedings;
- Arrests and charges suspects as necessary;
- Liaises with Legal Officer to ensure evidence collected meets the standard of the Court;
- Attends Court as an expert witness for the prosecution;
- Participates, when required, in negotiations with the tax payers and/or their representatives to reach settlements on the basis of facts developed and applicable laws and regulations;
- Makes recommendations for settlement consequent on infractions under the Revenue Laws;
- Educates taxpayers about legislation, policies and procedures during investigations to promote compliance;
- Responds to enquiries on investigations by individuals, businesses, law enforcement Agencies, and legal representatives;
- Updates the Assistant Commissioner, on details of certain cases for possible public information;
- Conducts secondary examinations on various ports of entry.

### **Required Knowledge, Skills and Competencies**

- Expert knowledge of the Revenue Acts and Regulations
- Expert knowledge of investigative policies, intelligence gathering and investigative techniques
- Comprehensive knowledge of the principles of management, administration, planning and resource utilization
- Expert knowledge of civil statutes, and regulations, civil rights, concerning arrest, seizures, bribery, coercion, intimidation of officer of the law and all matters falling under the jurisdiction of tax administration
- Working knowledge of relevant computer systems and applications
- Excellent oral and written communication;
- Good job knowledge
- Integrity and ethics;
- Excellent problem-solving and analysis skills
- Sound judgment
- Teamwork
- Excellent interpersonal skills

### **Minimum Required Qualification and Experience**

- BSc. Degree in Accounting or Level II (ACCA) or equivalent qualifications;
- Advanced specialized training in Investigative techniques;
- Three (3) years related work experience auditing and/or forensic accounting.

### **Special Conditions Associated with the Job**

- Irregular and unscheduled work hours (e.g. surveillance activities or special operations, outside of normal work hours);
- Frequent travel islandwide;
- Exposure to disagreeable and hostile conditions.

## **3. Compliance and Accountability Officer (RMG/TA 7)**

### **Job Purpose**

To conduct investigations/inspections of public offices including the implementation of policies/programmes for the purpose of ensuring that public funds and assets are being expended and utilized in a cost-effective manner and in accordance with the Financial Administration and Audit (FAA) Act, the Public Bodies Management (PMBA) Act and the wishes of Parliament.

### **Key Responsibilities**

#### ***Technical:***

- Conducts investigations and inspections either individually or as a member of a team;
- Makes interim report of findings, making recommendations as required, so that action may be taken prior to the submission of a formal report to safeguard the government, its property and reputation;
- Analyses requests, complaints or allegations in relation to appropriate laws and regulations of the government;
- Collects information through questioning of principals and witnesses, taking statements, securing related documents and other materials as well as performing extensive record searches and analysis;
- Investigates/inspects all reports relating to the following:
  - ✓ Incidence of fraud and irregularities
  - ✓ Incidence of losses and defalcations
  - ✓ Incidence of financial indiscipline
  - ✓ Waste and extravagance
  - ✓ Overpayment of public funds
  - ✓ Unauthorized expenditures
  - ✓ Breaches of the FAA Act and other laws
  - ✓ Late presentations of Financial Statements and accounts
  - ✓ Expenditure in excess of sums approved by parliament
  - ✓ Inadequacies in the management of properties and absence of control over furniture, motor vehicle equipment and machinery
  - ✓ Improper management of stores and supplies
  - ✓ Carelessness and neglect in the preparation of Accounting Records and general absence or unreliability of control procedures

- Prepares clear, concise and comprehensive reports of investigations utilizing all pertinent field notes and other data;
- Testifies on behalf of the Government in criminal, civil and administrative hearings.
- Determines if value for money has been achievable by:
  - ✓ Examining the existing policies that safeguards and controls public property
  - ✓ Examining (MDAs) financial management and accounting for public money
  - ✓ Safeguarding and control over public property
  - ✓ Ensuring compliance with authority
  - ✓ Examining waste and extravagance
  - ✓ Examining the maintenance of inventories and other non-accounting records which are basic to the proper management of assets such as motor vehicles, equipment, lands and buildings
  - ✓ Determining whether or not there are appropriate procedures in place for measuring and reporting programme effectiveness
  - ✓ Determining whether or not officials issued with credit cards are authorized by the competent authorities and whether items/services purchased by the credit cards are in keeping with Government's business or personal
  - ✓ Analyzing the pattern of credit cards purchases over time to determine evidence of waste/extravagance, if any
- Undertakes variance analysis of expenditure against Budget and against prior period(s) analyzing causes for variances;
- Undertakes analysis of expenditure with a view to determine potential sources of cost savings and efficiencies;
- Recommends how future Budgets can reflect savings;
- Examines methods of costing actual outputs compared with those estimated in the Corporate Plan;
- Conducts investigations related to Public Sector capital projects and joint ventures;
- Advises of the capacity and capabilities of any Public Sector Entity or project in undertaking large outlay of public funds;
- Examines project documents prepared by Project Managers;
- Undertakes complex and sensitive investigations including fieldwork such as visiting worksites to observe progress on capital projects and discussing related issues;
- Investigates cases which show actual expenditures exceed budgeted expenditures;
- Determines reasons for variances as appropriate and makes recommendations for corrective actions in the case of poor project management;
- Conducts interim evaluation of projects;
- Provides key stakeholders with adequate information which seeks to counteract corruption, extravagance and waste of Government's resources;
- Provides technical data, financial information and any analysis of such financial information which may be used in the development of policy guidelines;
- Identifies high risk integrity areas that has the potential for corruption, extravagance and waste of Government's resources and alert managers and employees to potential pitfalls;
- Collaborates closely with key stakeholders so as to improve the rate of compliance and accountability;

### **Required Knowledge, Skills and Competencies**

- Expert knowledge of investigative policies, intelligence gathering and investigative techniques
- Comprehensive knowledge of Accounting principles and techniques
- Comprehensive knowledge of judicial process and laws of evidence
- Working knowledge of relevant computer systems and applications
- Good job knowledge
- Excellent problem-solving and analytical skills
- Sound judgment
- Integrity and Ethics
- Initiative
- Excellent Teamwork skills
- Good oral and written communication skills

### **Minimum Required Qualification and Experience**

- B.Sc Degree in Accounting or equivalent qualification;
- Advanced specialist training in Tax Fraud Investigation, Intelligence Gathering and Analysis;
- Two (2) years related work experience.

**Special Conditions Associated with the Job**

- Irregular and unscheduled working hours;
- Extended overtime to meet deadline due to large volume of work;
- Exposure to personal threat and injury;
- Field work, exposure to disagreeable and hazardous conditions.

Applications accompanied by Résumés should be submitted **no later than Monday, 6<sup>th</sup> February, 2023 to:**

**Senior Director, Human Resource Management and Development  
Ministry of Finance and Public Service  
30 National Heroes Circle  
Kingston 4**

Email: [hrapplications@mof.gov.jm](mailto:hrapplications@mof.gov.jm)

Please note that only shortlisted applicants will be contacted.

**Please ensure that a copy of this circular is placed at a strategic position on the Notice Board of the Ministry/Department/Agency and brought to the attention of all eligible officers.**



**Merle I. Tam (Mrs.)  
for Chief Personnel Officer**