



Office of the Services Commissions

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CIRCULAR No. 306 **OSC Ref. C. 4840³²**

11th July 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 **Internal Audit and the Finance and Accounts Division, Ministry of Finance and the Public Service (MOFPS)**:

1. **Audit Manager/Team Lead (FMG/AS 4)**, salary range \$5,597,715 – \$7,528,305 per annum.
2. **Management Accountant 2 (Projects) (FMG/PA 2)**, salary range \$3,770,761 – \$5,071,252 per annum.
3. **Senior Accountant (FMG/PA 2)**, salary range \$3,770,761 – \$5,071,252 per annum.

1. Audit Manager/Team Lead (FMG/AS 4)

Job Purpose

The Audit Manager/Team Leader of the Ministry of Finance and the Public Service (MOFPS), ensures the economical, effective and efficient use of resources, through the examination of compliance with established policies, procedures, standards, laws and all regulatory requirements such as the Financial Administration and Audit (F.A.A.) Act, the Public Bodies Management Accountability Act, as well as the Government of Jamaica (GOJ) Procurement Guidelines.

The incumbent supports the Audit Manager/Specialist (CIA) by preparing the Annual Audit Plans, recommends budget, time requirements and ensures that team members allocate the appropriate resources for testing and reviewing. He or she manages a portfolio of Internal Audit Projects, conducts Risk-based Audit Engagement Planning and prepares Audit Reports while leading Audit Teams during field work. In addition, the Audit Manager ensures the effectiveness of internal controls and the accuracy of financial records in the MOFPS, as well as its Departments and Agencies.

He/ she applies risk and control concepts to scenarios encountered, which identifies any potential issues to be addressed in a timely and effective manner. The incumbent undertakes special audits and presents appropriate reports based on findings. Additionally, he or she takes charge of general compliance to audit recommendations and their subsequent implementation.

The incumbent supports the Audit Manager/Specialist by exemplifying the Vision of the Division so that Team Members deliver according to its value system. He/she is seen as a role model for Team Members and encourages them to keep abreast of the various requirements of the GOJ with regard to continuous learning and development within the profession. By so doing, they will be appropriately trained and able to deliver the essentials of assigned audits, applying ethical business practices, due diligence and commitment with high levels of accountability, responsibility, as well as productivity.

The Audit Manager seeks to achieve the above by being supportive of the output of Team Members, advocating for continuous learning, development and Succession Planning as well as teamwork, while in the conduct of audit operations.

Key Responsibilities

- Manages and guides direct reports towards achieving the strategic objectives of the Audit Division of the MOFPS and supporting the Ministry's vision of becoming a Centre of Excellence;
- Monitors assigned audits according to acceptable International Audit standards and practices, the GOJ's requirements, as well as agreed and measurable targets;
- Reviews adherence to audit procedures and agree performance targets;

- Convenes Team Meetings to assess accomplishments, discuss upcoming audits and job scheduling as well as issues and concerns which could impact and or prevent the Team from delivering according to agreed timelines;
- Maintains cordial and professional relationships with external and internal stakeholders and clients.

Technical/Professional:

- Supports the Audit Manager/Specialist in conducting strategic and risk based planning for the MOFPS, its Departments and Agencies, The Auditor General's Department, King's House and the Houses of Parliament;
- Applies knowledge of the principles, procedures and practices of accounting, financial records/record keeping and audit practices to the audit process.
- Assigns Financial Statements to be appropriately checked prior to being sent to the Accountant General's Department;
- Recommends the appropriate use of techniques as well as tests and sampling methods in the conduct of audits; ensures that Team Members conform to Internal Audit Standards, Accounting Standards and Financial Regulations;
- Manages client interface with Team Members;
- Supports and maintains an approved quality assurance and improvement programme covering all aspects of Internal Audit;
- Provides support to Internal Audit Divisions in the Departments and Agencies of the MOFPS in conducting quality self-assessments as well as compliance monitoring and risk management activities, as required;
- Manages the preparation and content of Audit Reports by drawing conclusions and making recommendations based on analysis of evidence gathered;
- Participates in the development and implementation of Annual Audit Plan and Work Plan being guided by the MOFPS's policies, regulatory requirements and guidelines;
- Recommends changes to the Divisions Standard Operating Procedures and methodologies in order to ensure consistency and the ability to support the goals, objectives and targets of the GOJ;
- Visits MDAs being audited to ensure compliance with audit procedures, resolve challenges and maintain good client relations;
- Reports on deviations and or departure from the approved internal control systems as well as any perceived risks and recommend changes which will safeguard compliance and effectiveness;
- Manages the output of assigned Audit Team engaged in financial and non-financial audits within the sphere of their assigned responsibilities;
- Assesses the audit findings in order to identify any possible weaknesses, risk exposure and or violations of rules and regulations;
- Provides input in developing and implementing financial and/or non-financial systems and controls whether automated or manual;
- Manages the Audit progress and review compliance with Audit procedures and quality assurance which must be aligned to that of the Internal Audit Directorate;
- Provides guidelines and instructions to Team Members and tailor instructions to each programme and/or functional area;
- Reviews working papers to provide assurance that their preparation conform to Internal Audit policies, processes and standards;
- Conducts site visit to assess the conformance in the implementation of approved changes, recommendations and systems;
- Conducts and/or supervises special audits which are assigned by the Audit Manager/Specialist;
- Performs any other related duties that may be assigned from time to time by the Audit Manager/Specialist and or the Chief Internal Auditor.

Departmental Human Resource:

- Provides leadership to Team Members by emulating the Vision and motivating them towards achieving the Internal Audit Division's goals;
- Demonstrates and builds the highest standards of ethical and moral conduct in order to promote confidence and trust in the output of the Audit Team;
- Manages the welfare and development of Team Members through the timely preparation of and provide feedback on Performance Appraisals as well as recommendations for Training and Development Programmes;
- Recommends job rotation among Team Members so that their experiences can be enriched and become a motivating factor for learning;
- Provides guidance to Team Members through coaching, mentoring and training. Provides assistance and support as and when needed while ensuring that they adhere to policies, procedures and regulations of the Division and the MOFPS as a whole;
- Ensures that proper working conditions exist for Team Members;

- Ensures that all Team Members are aware of and adhere to the policies, procedures and regulations of the Internal Audit Division and the MOFPS as a whole.

Customer Service:

- Supports the Audit Manager/Specialist, by ensuring that Team Members adhere to established Customer Service principles, standards and measurements;
- Ensures that Team Members' responsibilities with respect to Customer Service, are respected, upheld and reported;
- Monitors and reports on the adequacy and effectiveness of Team Members' performance in relation to customer service responsibilities;
- Implements the use of customer evaluations as part of the standard audit process;
- Contributes to the Quarterly and/or Annual Customer Service Reports as required.

Other:

- Provides professional and technical advice as and when required;
- Represents the Audit Manager/Specialist as instructed.

Required Knowledge, Skills, and Competencies

- Sound management, leadership and team building skills
- Possess high ethical conduct, confirmed integrity and is open to change
- Competent in the use of ICT solution with knowledge of relevant auditing software applications
- Thinks critically with highly developed analytical skills and demonstrated abilities to identify risk as well as determine materiality and levels of impact
- An excellent knowledge of the MOFPS overall strategic plan and its responsibilities with respect to achieving its audit targets for the MOFPS, its Departments and Agencies
- Willing to work co-operatively and collaboratively with all stakeholders
- Excellent knowledge and understanding of the GOJ public procurement policies, procedures and guidelines
- Project Management skills: able to manage multifaceted projects resulting in measurable success
- Excellent presentation, oral and written communication skills, with report writing
- Excellent investigative and problem-solving skills with the tenacity to do so
- Developed capabilities to gather, analyze and evaluate facts in order to prepare and present concise oral and written reports
- Adaptable and able to promote organizational change

Minimum Required Qualification and Experience

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics;
- ACCA Fundamentals or equivalent; plus, over five (5) years' auditing experience and relevant experience in the specialized area;
- Successful completion of relevant Government auditing courses and professional audit training would be an asset.

Special Conditions Associated with the Job

- This is a typical office environment, with no adverse working conditions however, intra - island travelling is an integral part of this position;
- There can be stress especially when meeting deadlines;
- Extended working hours are expected.

2. Management Accountant 2 (Projects) (FMG/PA 2)

Job Purpose

The Management Accountant 2 (Projects) is responsible for preparing and implementing the Project Budget; that is, Capital A and B Budgets, on behalf of the Ministry of MOF&PS, in accordance with the approved Corporate Plan, the policies and priorities of the GOJ and guidelines as prescribed by the FS.

He or she ensures that Project Budgets and Cash Flows are prepared in accordance with the MOF&PS guidelines and in accordance with the MOF&PS Corporate Plan, policy priorities and resource availability. In addition, control is maintained over the levels of expenditure.

The incumbent manages and invests all funds held on deposit, as well as all other funds which are operated by the Finance and Accounts Division (FAD), in accordance with the GOJ's investment policy and subject to approval from the relevant authority.

The Management Accountant seeks to achieve the above by fostering an environment which is supportive of teamwork, as well as learning and development, in the conduct of assigned duties, while delivering responsibilities using ethical business practices, due diligence and commitment, with high levels of accountability and responsibility, as well as productivity.

Key Responsibilities

Management/Administrative:

- Maintains cordial and professional relationships with external and internal stakeholders and visitors.

Technical/Professional:

Budget Preparation:

- Ensures that the Project Budgets and Cash Flows are prepared in accordance with MOF&PS guidelines and Corporate Plan as well as policy priorities and resource availability;
- Prepares Project Budgets in draft, through a process of co-ordination, consultation and consolidation, ensures that said Budgets are prepared in accordance with the following:
 - ✓ The ceilings and guidelines as outlined in the Budget Call, which is issued by the Financial Secretary
 - ✓ The objectives and strategies of the MOF&PS as outlined in its Corporate Plan
 - ✓ The National and Economic Policy Priorities
- Analyzes Project Budget requests received from Project Managers to determine if they reflect the level of allocations and guidelines which were established by the MOF&PS' Senior Management Team and are supported by realistic Implementation Plans;
- Analyzes Project Budget requests with respect to projects which are administered by Para-Statal Bodies to verify that they are in accordance with approved objectives and strategies. Ensures that they are realistic and supported by Implementation Plans;
- Provides guidance to Project Managers, on request, when preparing narratives in support of Project Budget allocations, to ensure that it defines the specific purposes and performance indicators, as provided in the Corporate Plan;
- Presents the consolidated, draft, Project Budget Estimates to the Director, Management Accounts, in accordance with due dates. Ensures that it conforms to the appropriate guidelines and has been delivered in accordance with agreed timelines;
- Maintains control over expenditure, ensures that Project Expenditure is within budgetary limits and in accordance with the following:
 - ✓ The approved performance standards
 - ✓ Value for money is respected and achieved
 - ✓ Projects are completed on time and within budget

Cash Management:

- Implements and manages an effective Cash Management System with respect to Project Funds, as follows:
 - ✓ Allocates monthly/quarterly warrants in accordance with agreed priorities;
 - ✓ Implements an effective mechanism to contain expenditures within warrant limits, utilize a system of commitment planning and control;
 - ✓ Ensures that expenditure against the approved Budget is met from the Warrant allocation;
 - ✓ Ensures that all direct Project Payments and other payments from Special Accounts are provided in the Budget and through warrants, the Consolidated Fund is promptly and totally re-imbursed;
 - ✓ Reviews, on an on-going basis, all project related bank accounts, to ensure that there are no large, idle cash balances.

Expenditure Management and Control:

- Monitors the implementation of Project Budgets to include Para-Statal Bodies which are funded from the Budget;
- Obtains and analyzes the related Monthly Financial Reports to determine if:
 - ✓ All funds have been utilized for its specific purposes as stated in the approved Budget;
 - ✓ The funds were efficiently employed;
- Evaluates, in conjunction with the Corporate Planning Unit, the physical and financial performance of projects.

Managing Deposit Portfolios:

- Certifies that the Deposit Portfolio and any other special fund portfolio, operated by the MOF&PS, are managed in accordance with rules, regulations and guidelines of the MOF&PS;
- Ensures that deposit accounts are maintained in their appropriate categories, as approved by the MOF&PS;
- Manages and assigns Deposit Account Codes;
- Ensures that Depositors' lists are accurate and appropriately aged, in accordance with regulations;
- Monitors all deposit accounts to ensure that they are being utilized in accordance with the purposes for which they were received;
- Presents Monthly Statements to depositors, which demonstrate the activities of their respective accounts, for each period, as well as their remaining balances;
- Issues internal instructions with respect to procedures for operating deposit accounts or any other type of special fund deposit. This is subject to the approval of the Director, Management Accounts;
- Ensures that deposit accounts, which carry balances and are dormant for six (6) years or more, must be paid over to the Accountant General as Miscellaneous Revenue;
- Conducts detailed, research and analyses of funds held on deposit with respect to the following:
 - ✓ The projected date when the funds will be required for use
 - ✓ An appropriate and secure investment for such funds, which will mature prior to the projected date when the funds will be required; and
 - ✓ The projected interest and/or capital gain expected on the investment; then
 - ✓ Present recommendations for investments and request approvals;
- Ensures that all funds held on deposit under the category "Revenue Deposits", are paid to Revenue as quickly as possible;
- Provides technical advice to local Deposit Managers that is, the Accountable Officer who is directly responsible for the deposit account or scheme. This advice should generate improvement in the programme being operated through the deposit account.

Customer Service:

- Maintains and upholds all Customer Service principles, standards, deliverables and responsibilities;
- Performs any other related function as assigned by the Director.

Required Knowledge, Skills, and Competencies

- Excellent knowledge of Accounting Principles and Practices as well as Public Administration
- Expert knowledge and experience in the GOJ Budget preparation process
- Expert knowledge of the GOJ's Accounting Standards
- Expert knowledge of the FAA Act and Regulations
- Expert knowledge of related GOJ ICT systems
- Excellent management, leadership, planning and interpersonal skills
- Possess high ethical conduct, confirmed integrity and is open to change
- Is a competent user of computer hardware with knowledge of relevant software applications
- Thinks critically with developed analytical skills, as well as abilities to identify risk and any commensurate levels of impact
- Excellent knowledge of the MOF&PS' overall Strategic Plan and its responsibilities with respect to achieving its targets
- Willing to work co-operatively and collaboratively with all stakeholders and able to establish and maintain good working relationships
- Excellent presentation, oral and written communication skills, with report writing
- Excellent investigative and problem-solving skills with the tenacity to do so

Minimum Required Qualification and Experience

- Bachelor's Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University; **or**
- ACCA level 2; **or**
- NVQJ Level 5, Accounting; **or**
- ASc. Degree in Accounting, MIND along with the Diploma in Government Accounting, MIND.

Special Conditions Associated with the Job

- Travelling is required;
- There can be stress especially when meeting deadlines;
- Extended working hours are expected.

3. Senior Accountant (FMG/PA 2)

Job Purpose

The Senior Accountant supports the Director Public Service Accounts, by ensuring that all those assigned processes which are related to the output of the Unit are carried out in a timely manner. Said processes are done in accordance with the appropriate laws, rules, regulations and circulars of the Ministry of Finance and the Public Service (MOF&PS).

The incumbent seeks to protect the interest of the Government of Jamaica (GOJ), the MOF&PS and staff members, by ensuring that related processes are carried out in accordance with the FAA Act and related Instructions.

He/she carries out assigned processes inclusive of collecting, verifying and/or monitoring any and all applicable data, financial statements and or claims in accordance with established rules and appropriate Accounting Standards. In addition, financial resources of the MOF&PS are managed in accordance with approved processes and reports are presented within agreed timelines.

The Senior Accountant maintains a professional and courteous attitude while delivering responsible, accounting support, thereby upholding the high standards of service delivery, which is considered vital to the MOF&PS and the GOJ.

Key Responsibilities

Management/Administrative:

- Maintains cordial and professional relationships with external and internal stakeholders and visitors.

Technical/Professional:

- Ensures that related SAGICOR Claims, presented in the monthly premium billing for the GEASO Scheme are in accordance with the actual numbers of persons registered and are entitled to benefit from said Scheme;
- Reconciles the monthly claims presented by SAGICOR for the GOJ's contribution, to the amount calculated based on returns presented by Bursar Paid Schools and MDAs;
- Visits any delinquent Bursar Paid Schools and MDAs to educate and assist them in carrying out the appropriate processes;
- Assists in receiving and verifying statements from all Bursar Paid Schools and MDAs;
- Ensures eligibility of GOJ staff who have presented SAGICOR Invoices;
- Establishes and administers an efficient system to accurately verify SAGICOR claims on a monthly basis;
- Checks statements to verify the eligibility of contributions;
- Contacts MDAs to verify the data collected for the Senior Executive Health Scheme;
- Assists the Director in verifying all financial statements produced by the Unit;
- Assists in the certification process of payments and journal vouchers;
- Assists in collecting payments for Bond Agreements, Loan Forfeiture and bus passes;
- Assists in preparing the Monthly Insurance Variance Reports for presentation to the Principal Finance Officer (PFO).

Public Employee Transportation Scheme:

- Collects, disburses and accounts for bus passes, in accordance with established procedures, on behalf of the Public Employee Transportation Scheme;
- Ensures that the sale of weekly bus passes are summarized as well as any statements related to bus rentals, both of which must be included in the Monthly Statements to be presented to the Director;
- Checks and verifies Payment Vouchers on behalf of the MOF&PS; ensures that all supporting documents such as, invoices and bills are at hand in support of preparing the vouchers;
- Reconciles all Bank Statements in accordance with accounting procedures as well as completion dates. Ensures that Bank statements are kept current and the Payment Cash Book is balanced;
- Monitors the collection of Health Insurance Data for all Parish Councils on the GPASO Plan. Ensures that the appropriate report is prepared accurately and in accordance with the SAGICOR GPASO Invoices;

- Verifies data collected against the SAGICOR monthly bill and assists with posting GEASO monthly data in accordance with the procedures;
- Collects GEASO Summary Forms and educate Bursars with respect to the importance of the Summary forms and procedures;
- Ensures that appropriate databases are updated on a monthly basis and invoices are paid by the agreed date of the month;
- Prepares all related reports on or before the agreed deadlines.

Bonding:

- Collects and receipts all Scholarship funds received, in accordance with its purpose and prepares the appropriate lodgment and revenue report;
- Inputs any new accounts and updates files related to the Police Computer/Education Loans; updates any loan repayments and prepares the Exceptional Report to be reviewed by the Director;
- Verifies that all revenues collected are receipted and posted correctly, by checking and matching Receipt Books, deposit slips, Value Book and postings in Cash Books;
- Ensures the timely preparation of Monthly and Annual Financial Statements for the Provident Fund and Bus Accounts;
- Prepares Journal Vouchers in respect of receipts and payments obtained from Cash Books. Posts amounts to the respective accounts in the Main Ledger, then total the amounts and balance the Main Ledger;
- Inputs any new accounts in the Education Loan Database; maintains/updates the files, records repayments on a monthly basis and prepares any related Exceptional Report to be reviewed by the Director;
- Receives from MDAs, information on the GEASO Summary Forms, records and updates the GEASO Database;
- Sorts all incoming mail and dispatches to the appropriate Officers;
- Prepares the Miscellaneous Revenue Report as well as the Report for Deposits, which were received in relation to Scholarships.

Customer Service:

- Adheres to established customer service principles, standards and deliverables;
- Delivers customer evaluations to the appropriate officer;
- Performs any other related duties that may be assigned from time to time by the Director.

Required Knowledge, Skills, and Competencies

- Knowledge of Accounting Principles and Practices
- Knowledge of the GOJ's Accounting Standards
- Knowledge of the FAA Act and Regulations
- Knowledge of related software applications
- Excellent analytical, planning and interpersonal skills
- Possess high ethical conduct, confirmed integrity and is open to change
- Is a competent user of computer hardware with knowledge of relevant software applications
- Willing to work co-operatively and collaboratively with stakeholders and able to establish and maintain good working relationships
- Good oral and written communication skills, with report writing
- Good investigative and problem-solving skills with the tenacity to do so

Minimum Required Qualification and Experience

- Bachelor's Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University; **or**
- ACCA level 2; **or**
- NVQJ Level 5, Accounting; **or**
- ASc. Degree in Accounting, MIND along with the Diploma in Government Accounting, MIND.

Special Conditions Associated with the Job:

- Travelling is required;
- There can be stress especially when meeting deadlines;
- Extended working hours are expected.

Applications accompanied by Résumés should be submitted **no later than Monday, 24th July, 2023 to:**

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

Email: 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**