



## Office of the Services Commissions

(Central Government)

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### **CIRCULAR No.155**

**OSC Ref. C.4858<sup>48</sup>**

**11<sup>th</sup> April, 2024**

Permanent Secretaries, Heads of Department and Chief Executive Officers are asked to invite applications from suitably qualified officers in their Ministries/Departments/Agencies to be assigned the following **not vacant** posts in the **Internal Audit Unit, Ministry of Agriculture, Fisheries and Mining**:

1. **Auditor (FMG/AS 2)**, salary range \$4,266,270 - \$5,737,658 per annum.
2. **Assistant Auditor (FMG/AS 1)**, salary range \$3,501,526 - \$4,709,163 per annum.

### 1. **Auditor (FMG/AS 2)**

#### **Job Purpose**

Under the general direction of the Senior Auditor (FMG/AS 3), the Auditor (FMG/AS 2) conducts audits in accordance with the provisions of the Financial Administration and Audit Act, laws issued in the Public Service and international standards, by examining the effectiveness of the internal controls.

#### **Key Responsibilities**

##### ***Management/Administrative:***

- Recommends items for inclusion and assists in preparing the Unit's annual financial budget;

##### ***Technical/Professional:***

- Assists the Team Leader in conducting risk assessment in order to determine areas to be audited;
- Assists the Team Leader in preparing time budgets, risk matrices, itineraries and audit reports;
- Interprets and carries out the instructions given in the time budget issued by Team Leader;
- Verifies the adequacy and accuracy of financial records; examines and appraises financial and accounting practices, systems and procedures; evaluates operational practices and departmental policies;
- Discusses findings of audits with Team Leader, Audit Manager and Chief Internal Auditor;
- Prepares and maintains adequate working papers in accordance with guidelines laid down from time to time;
- Ensures that working papers are properly prepared and submitted timely for review;
- Clears any queries on the working papers prepared;
- Consults with team leader on technical matters in principles of accounting practice and/or of law in order to develop knowledge of the methodology of auditing;
- Ensures the security of Audit files;
- Maintains confidentiality, professionalism and integrity of the Unit.

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

##### ***Core:***

- Good oral and written communication skills
- Analytical thinking
- Teamwork and co-operation
- Initiative
- Integrity
- Compliance
- Interpersonal skills
- Problem solving and decision making skills

- Customer and quality focus

***Technical:***

- Report writing skills
- Knowledge of Government operations
- Knowledge of accounting principles
- Knowledge of auditing principles

**Minimum Required Qualification and Experience**

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics and no experience.
- OR**
- ACCA Fundamentals or equivalent and no experience.
- OR**
- Associate Degree, AAT Diploma, ACCA-CAT Level 3 or equivalent qualification with at least two (2) years auditing or accounting experience.

**Special Conditions Associated with the Job**

- Potential physical threat;
- Encounter potentially dangerous situations when conducting physical count of livestock etc.
- Possible exposure to adverse environments when conducting investigations in the field such as, infestation of lice, attack of rodents, inhalation of toxic fumes etc.

**2. Assistant Auditor (FMG/AS 1)**

**Job Purpose**

Under the general direction of the Senior Auditor (FMG/AS 3), the Assistant Auditor (FMG/AS 1) conducts audits in accordance with the provisions of the Financial Administration and Audit Act, laws issued in the Public Service, and international standards by examining the effectiveness of the internal controls.

**Key Responsibilities**

***Management/Administrative***

- Assists the Team Leader in conducting risk assessment in order to determine areas to be audited;
- Assists the Team Leader in preparing time budgets, risk matrices, itineraries and audit reports;
- Interprets and carries out the instructions given in the time budget issued by Team Leader.
- Verifies the adequacy and accuracy of financial records;
- Examines and appraises financial and accounting practices, systems and procedures;
- Discusses findings of audits with Team Leader, Audit Manager/Co-ordinator and Chief Internal Auditor;
- Prepares and maintains adequate working papers in accordance with established auditing guidelines laid down from time to time;
- Ensures that working papers are properly prepared and submitted timely for review;
- Clears queries on the working papers prepared;
- Consults with team leader on technical matters in principles of accounting practice and/or of law in order to develop knowledge of the methodology of auditing;
- Secures Audit files;
- Maintains confidentiality, professionalism, and integrity of the Unit at all times.

**Required Knowledge, Skills and Competencies**

***Core***

- Good oral and written communication skills
- Analytical Thinking
- Team-work and Co-operation
- Initiative
- Integrity

- Compliance
- Interpersonal skills
- Good problem solving and decision making skills
- Customer and quality focus

***Functional/Technical***

- Report writing skills
- Knowledge of Government operations
- Knowledge of accounting principles
- Knowledge of auditing principles

**Minimum Required Qualification and Experience**

- Associate Degree, AAT Diploma, ACCA – CAT Level 3 or equivalent qualifications;  
**OR**
- ACCA Level I

**Special Condition Associated with the Job**

- Potential physical threat;
- Encounter potentially dangerous situations when conducting physical count of livestock etc.
- Possible exposure to adverse environments when conducting investigations in the field such as, infestation of lice, attack of rodents, inhalation of toxic fumes etc.

Applications accompanied by résumés should be submitted **no later than Wednesday 24<sup>th</sup> April, 2024 to:**

**Senior Director  
Human Resource Management and Development Division  
Ministry of Agriculture, Fisheries and Mining  
Hope Gardens  
Kingston 6**

Email: [jobopportunities@moa.gov.jm](mailto:jobopportunities@moa.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.**



**Desreen Smith (Mrs.)  
for Chief Personnel Officer (acting)**