

## SAMOA WATER AUTHORITY

### Position Description

<b>Position Title:</b>	<b>Internal Auditor</b>
<b>Salary Grade/Rate:</b>	<b>\$90,067 per annum</b>
<b>Tenure:</b>	<b>Contractual – 3 Years</b>
<b>Responsible to:</b>	<b>Managing Director / Audit Committee</b>
<b>Division:</b>	<b>Office of the Managing Director</b>

#### **Position Overview:**

The internal Auditor (IA) manages and oversees all internal audit functions within the Authority according to the Annual Plan and in compliance with the relevant laws, rules and policy. This Position exists to provide independent objective assurance and consulting activity and is designed to add value and improve the Government of Samoa's operations, assisting the Authority to accomplish its objectives through a systematic and disciplined approach and to evaluate and improve the effectiveness of the Authority's governance, risk management and control processes. The Internal Auditor reports directly to the Audit Committee for monitoring and evaluation purposes and directly to the Managing Director for administrative matters.

*The Position is subject to the relevant laws and standards applicable to internal auditors in the Government of Samoa as monitored by the Audit Office and the Ministry of Finance.*

#### **Duties & Responsibilities:**

1. Manages at the required standard the staff, resources and operations of the Internal Audit unit.
2. Develop and implement systems and mechanisms to ensure the Authority is compliant with Internal and external requirements.
3. Conduct investigations on any discipline matter resulting from non-compliance with established regulations, policies and procedures and approved systems, as required
4. Conduct investigations, appraisal, inspections and reviews of special projects when required and approved by either the Managing Director or the Audit Committee.

5. Contribute to the improving operations of the Authority by developing a risk management profile across all operations of the Samoa Water Authority identifying risks, exposures and controls within those operations as well as advising Management on mitigating or rectifying measures or assurance.
6. Ensure the accuracy of the Authority's financial statements including examining reliability and integrity of financial and operational information on which these are based
7. Liaise with the Audit Committee in the development, implementation and review of the Internal Audit Charter specific to the Authority.
8. Develop a Risk-Based Matrix across all operations of the Authority and an Annual Audit Plan for approval by the Audit Committee prior to the end of June each year and implement audit programs in accordance with the approved annual audit plan
9. Prepare and present reports for meetings with the Audit Committee on a quarterly basis for functional oversight including monitoring evaluation and recommendations
10. Prepare and present monthly progress reports and audit reports to SWA Management of audits undertaken, including recommendations for improvements
11. Conduct a 6 monthly basis follow-up review of audit recommendations provided in prior audits undertaken, and provide feedback to the Managing Director, Management and the Audit Committee
12. Work effectively, liaise and assist where needed with external auditors.
13. Contribute to the overall effective management of the Authority including active participation in, and reporting to, Management meetings when required.
14. Promote a safe and healthy work environment creating equal opportunities for all employees
15. Provide training and up-skilling opportunities for IA Unit staff for continuous professional development.
16. Active participation and assistance in activities as member of the Government of Samoa Internal Auditors Forum, including compliance with the requirements of the Public Finance Management (Internal Audit) Regulations 2020 and relevant standards applied to internal auditing functions in the Government of Samoa.
17. Playing an active role in the review of policies and procedures to ensure they are up to date with all legislation and best practices
18. Prepare annual budgets for the Internal Audit unit and MDO
19. Prepare annual performance appraisal for Internal Audit unit staff

**Position Requirements:**

- Minimum qualification of a Degree in Accounting from a recognised Tertiary institution.
- Preference for a member of the Samoan Institute of Accountants (SIA) or any recognised associations of accountants (*Preferrable but not mandatory*)

- Minimum of 5 years' experience in an Accounting/ Auditing environment and demonstrating sound knowledge of audit systems, principles and standards applied to public sector activities as well as private sector activities.
- Must possess highly developed verbal and written communication skills, (in English and Samoan), including excellent strategic planning, analytical and report writing skills.
- Sound knowledge of Accounting/ Auditing computerised business systems and processes.
- Demonstrate extensive experience in carrying out auditing, spot checks, inspections and special investigation assignments in prior roles.
- Sound knowledge of all relevant regulations, legislations and standards governing and internal audit functions and the Authority's operations, in particular and Public Finance Management (Internal Audit) Regulations 2020, Samoa Water Authority Act 2003, the Public Bodies (Performance & Accountability) Act 2001, Public Finance Management Act 2001, International Standards on Auditing (ISA) and the International Professional Practices Framework (IPPF) Standards.
- Demonstrated capacity to plan, organise and manage multiple and shifting priorities and to work within deadlines and established ethical work standards.
- Demonstrated capacity to effectively manage and lead a team of staff, with excellent leadership and people management skills.
- Personal integrity of the highest order with a clean Police record and good standing with accounting profession.
- Ability to drive and must have a Samoa Driver's license.

**All signatures to be completed prior to filing**

	Name/Signature	Date
Prepared by:	_____ HR	-----
Reviewed by:	_____ Internal Auditor	-----
Verified by:	_____ Legal Consultant	-----
Approved	 _____ Acting - Managing Director Mulitalo William Sene Kuma Tupai	-----