



**TOBAGO REGIONAL HEALTH AUTHORITY
HUMAN RESOURCES DEPARTMENT
JOB DESCRIPTION**

Job Title	Audit Officer
Department	Internal Audit
Reports to	Audit Manager
Head of Department	Internal Auditor
Supervision Provided to:	NIL

JOB SUMMARY:

Reporting to the Audit Manager, the Audit Officer is responsible for efficiently carrying out all audit steps in accordance with the audit plan of each audit as developed by the Audit Manager. The incumbent is required to work throughout the organisation auditing the record of transactions, the completeness of the accounting records and the compliance of all departments to the laws of the country, policies and procedures of management and the International Accounting Standards.

The Audit Officer is to audit the processes and records of departments, interview workers to ensure recording of transactions are in compliance with management plans and policies. Review the accounting systems to determine their efficiency and the effectiveness of internal controls. Ensure financial statements of the TRHA are prepared in accordance with International Financial Reporting Standards.

PRIMARY DUTIES & RESPONSIBILITIES:

- Audits areas under the supervision and planning of the Audit Manager.
- Submits summary of daily testing with an analysis of the findings
- Ensures adequate sampling of testing, to establish opinions on the audit sections worked on.
- Plans work on a day-to-day planning to ensure best use of time on critical areas of the audit.
- Assists the Audit Manager in analyzing the deficiencies of the systems and controls.
- Keeps up-to-date with all changes in the International Accounting Standards and to ensure compliance by the Finance department with these standards.
- Keeps abreast of all the relevant laws that must be adhered to by the TRHA and its staff, ensuring compliance.

- Inspires the trust of others, working with integrity and ethically, supporting affirmative actions by the staff of the TRHA.
- Performs departmental risk assessments using an approved methodology and format.
- Ensures that management has developed and implemented strategies for managing risk.
- Analyzes data obtained for evidence of deficiencies in internal controls, extravagance, fraud, or lack of compliance with the TRHA's policies and procedures, Ministry of Health's approved standards, policies and guidelines, government regulations, laws and International Accounting Standards.
- Recommends improvements in the system for deficiencies observed.
- Documents systems, internal controls, data and document flows.
- Verifies compliance in implementation of approved recommendations.
- Contributes to the effective functioning of the Department by actively participating in the development and implementation of the departmental work schedules and targets.
- Audits in accordance with Generally Accepted Auditing Standards.
- Ensures that the Financial Statements of the TRHA are prepared in accordance with International Financial Reporting Standards.
- Ensures that the assets of the TRHA are adequately covered and protected.
- Ensures that the right approvals are received from requisitions to the disbursement of funds.
- Ensures that departments appropriately use their budget allocations.
- Ensures that there are no omissions from the summary of the Financial Statements.
- Ensures that a proper fixed asset register is maintained, all investment instruments are verified, the accuracy of all schedules of balances in the Financial Statements, the bank and other account reconciliations.
- Ensures in all material respects that the financial statements of the TRHA along with all the necessary supporting source documentation presents a true and fair view of its financial activities and position.
- Makes day-to-day decisions related to the daily audit activities.
- Recommends the sampling size for testing to establish opinions.
- Ensures the adequacy of sampling size, as inadequate sampling size can lead to an incorrect assessment and opinion formed.
- Gives opinions on each area of work audited.
- Decides when an irregularity based on its materiality should be investigated in depth to determine fraudulent practices.
- Works with the Audit Manager and Internal Auditor in developing and implementing improvements to the internal controls, systems and the management of risk.
- Demonstrates courteous and constructive relationships with all management and staff and display leadership among them.
- Adheres to Accreditation Standards, Public Health, Infection Control, Patient's Charter/ Bill of Rights, Occupational Health and Safety, Ministry of Health /

Division of Health Wellness and Family Development, Board/ Registering Body and TRHA Protocols, Guidelines, Policies and Procedures.

- Performs other related duties as assigned.

SPECIAL REQUIREMENTS:

- Willing to work overtime, public holidays and weekends as requested by the Internal Auditor or designate.
- Must be available as far as possible for duty in the event of an emergency or disaster.

QUALIFICATIONS & EXPERIENCE:

- Pursuing level 3 ACCA or completed a Bachelor Degree in Accounting
- Three (3) years experience in Internal or External Audit.

KNOWLEDGE, SKILLS AND ABILITIES:

- Strong analytical and problem solving abilities to analyze and interpret complicated, highly technical information and utilize the knowledge to recommend improvements in internal controls, systems, risk management, and governance processes
- Up-to-date with all changes in International Accounting and Reporting Standards, and be able to apply the Standards to the financial reporting of the TRHA.
- Excellent interpersonal skills required to deal professionally and to work with management in effectively achieving its strategic objectives.
- Excellent attention to detail required in identifying inconsistencies or errors from the audit testing.
- Exercises good professional judgement.
- Proficient in the use of Excel, Word, Power Point and an Integrated Accounting Package.
- The ability to handle constructive and non-constructive criticism from staff in the execution of duties.
- Practices life long learning.
- Works effectively in a team environment developing and implementing strategies to resolve problems and finding innovative approaches to achieving the departmental goals and objectives.
- The ability to drive to various locations throughout the island to perform his/her duty as is necessary.
- Very good visual ability.
- High level of concentration to record and transcribe minutes.
- Ability to work quickly, accurately, competently and professionally under pressure.