



PAPUA NEW GUINEA PUBLIC SERVICE
CLIMATE CHANGE AND DEVELOPMENT
AUTHORITY



Form OD2.7

JOB DESCRIPTION

	SYS. POSN. NO 3600000093	REF. NO: OCCD EX 06
AGENCY: <i>Climate Change & Development Authority</i>	DESIGNATION/CLASSIFICATION: <i>INTERNAL AUDITOR Gr 15</i>	
DIVISION: <i>Office of the Managing Director</i>	LOCAL DESIGNATION: <i>Internal Auditor</i>	
BRANCH: <i>Office of the Managing Director</i>	Reporting To: <i>Managing Director</i>	
SECTION: <i>Audit</i>	LOCATION: <i>PORT MORESBY</i>	

JOB HISTORY

FILE NO.	DATE OF VARIATION	DETAILS
<i>511</i>	<i>04/07/2024</i>	<i>Updated</i>



1.0 PURPOSE

- 1.1 To ensure integrity, efficiency, and effectiveness of the CCDA's operations, processes, and systems.
- 1.2 To conduct independent and objective assessments of internal controls, risk management practices, and compliance with regulatory requirements.
- 1.3 To ensure CCDA is and remains in compliance with the Public Finance (Management) Act governing public money and assets entrusted to the CCDA.
- 1.4 To ensure CCDA works in accordance with the internal policies and thereby maintains the trust of its stakeholders, whilst assisting it to improve in its efficiency and effectiveness.

2.0 ACCOUNTABILITIES

- 2.1 Ensure that the CCDA complies with relevant laws including the Public Finance (Management) Act, regulations, policies, and procedures governing its operations, finances, and activities. This includes adherence to statutory requirements, organizational policies, and donor agreements related to climate change and sustainable development initiatives.
- 2.2 Ensure risks that may affect the achievement of the CCDA's objectives, including risks related to governance, operations, financial management, and project implementation are identified, assessed and mitigated.
- 2.3 Ensure all financial information, including budgets, expenditures, revenue streams, and financial reporting systems are reliable, accurate and maintain integrity.
- 2.4 Ensure CCDA's operations, processes, and systems are efficient and effective, with a focus on optimizing resource utilization, reducing waste, and enhancing productivity.
- 2.5 Ensure CCDA's internal control systems, policies, and procedures are reviewed and evaluated to ensure adequacy, reliability, and compliance with best practices. Recommend enhancements or modifications to internal controls to strengthen accountability, prevent fraud, and safeguard assets.

3.0 MAJOR DUTIES

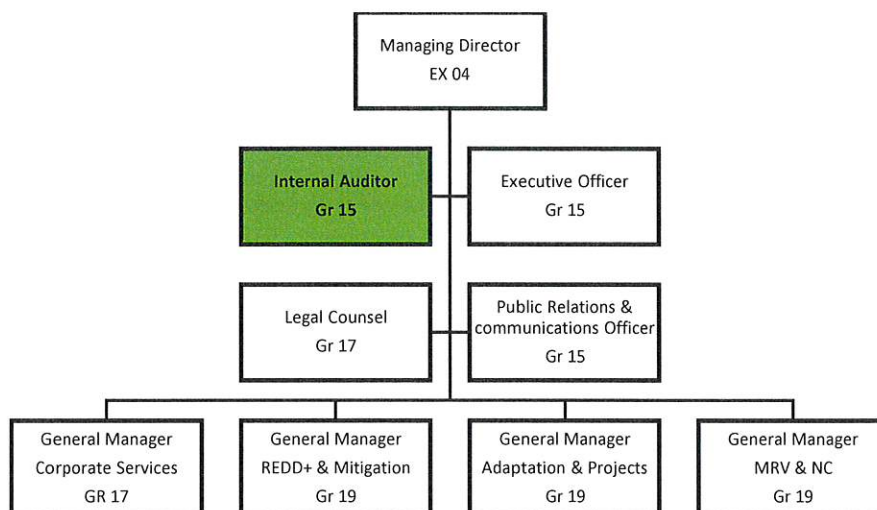
- 3.1 Develop risk-based audit plans in consultation with management, identifying key areas for review based on organizational priorities, regulatory requirements, and emerging risks.
- 3.2 Conduct comprehensive audits of financial operations, procurement processes, program activities, and compliance with policies and procedures, using appropriate audit methodologies and technique.
- 3.3 Evaluate the adequacy and effectiveness of internal controls, policies, and procedures in mitigating risks, safeguarding assets, and ensuring compliance with applicable laws, regulations, and standards.
- 3.4 Assess the reliability and integrity of financial information, including budgetary controls, revenue streams, expenditure approvals, and financial reporting systems.
- 3.5 Detect and prevent fraudulent activities, errors, or irregularities that may impact the financial health and credibility of the CCDA.
- 3.6 Recommend risk mitigation strategies, control enhancements, and process improvements to the CCDA management, ensuring that risks are managed within acceptable tolerance levels.



- 3.7 Investigate instances of non-compliance, fraud, waste, or abuse, and make recommendations for corrective actions or disciplinary measures as necessary.
- 3.8 Prepare clear, concise, and timely audit reports summarizing findings, observations, and recommendations for improvement, and present findings to senior management, the CCDA Board, and relevant stakeholders.
- 3.9 Evaluate the performance of programs, projects, and activities implemented by the CCDA, assessing their impact, outcomes, and alignment with organizational objectives and mandates. Provide insights and recommendations for enhancing program effectiveness, efficiency, and sustainability.
- 3.10 Maintain independence and objectivity in conducting audits and assessments, ensuring impartiality and integrity in the reporting of findings and recommendations. Uphold professional standards of ethics and confidentiality while discharging audit responsibilities.
- 3.11 Provide guidance, support, and training to CCDA staff members on internal control practices, risk management techniques, and compliance requirements. Promote a culture of accountability, transparency, and continuous improvement within the organization.

4.0 REPORTING AND WORK RELATIONSHIP

- 4.1 Report to the Managing Director, maintaining cooperative working relationships with all Divisional General Managers.
- 4.2 Work closely with the General Manager for Corporate Services Division, as well as the Manager for Finance Branch, and Manager of Human Resources (HR) Branch, to ensure investigations into organizational compliance can be successfully performed.
- 4.3 Interact and liaise with relevant personnel from Department of Finance & Treasury, Accountant, and Auditor General’s office, on preparation of reports.
- 4.4 Dual Reporting to the Finance and Treasury Secretaries per requirements of the PFMA.
- 4.5 Reporting to the Auditor General per requirements of the Audit Act.



5.0 POSITION AND PERSON SPECIFICATIONS

Qualification

- 5.1 Must have a Degree in Accounting. Certified courses from recognized institutions which are relevant on public service auditing would be an advantage.
- 5.2 Must be PNG CPA qualified

Experience

- 5.3 Minimum of 5 years of relevant experience in internal auditing, risk management, or compliance, preferably in the public sector or within international organizations.

Knowledge

- 5.4 Must have thorough knowledge on Public Finance (Management) Act; other Financial Regulations, Instructions; Public Service (Management) Act; and procedural guidelines and/or practices.
- 5.5 Knowledge in different accounting systems including the IFMS and PGAS and also must possess clear understanding of the Alesco payroll system.
- 5.6 Ability to develop procurement processes for internal financial and other policy management.
- 5.7 Ability to protect and maintain information.
- 5.8 Ability to maintain independency and serve without fear or favour.

Skills

- 5.9 Strong understanding of audit methodologies, internal control frameworks, and risk assessment techniques.
- 5.10 Proficiency in conducting financial audits, operational audits, and compliance reviews, with a focus on identifying control weaknesses and process inefficiencies.
- 5.11 Excellent analytical skills, attention to detail, and ability to synthesize complex information into clear and actionable recommendations.
- 5.12 Effective communication skills, both verbal and written, with the ability to interact confidently with senior management and stakeholders.
- 5.13 Integrity, professionalism, and objectivity in conducting audits, maintaining independence and confidentiality throughout the audit process.
- 5.14 Proficiency in relevant software applications (e.g., Microsoft Office, audit management systems) and familiarity with accounting and auditing standards (e.g., IPSAS, IIA standards).

