



**PAPUA NEW GUINEAN GOVERNMENT**

Papua New Guinea Customs Services

## JOB DESCRIPTION

JOB DESCRIPTION INFORMATION	
<b>Position Title:</b>	Senior Internal Auditor
<b>Report to:</b>	Manager – Internal Auditor
<b>Division/Branch/Section:</b>	INTERNAL AUDITS
<b>Location:</b>	Port Moresby
<b>Classification/ Salary Range:</b>	CUS 10
<b>Position n°:</b>	CUIA 005
<b>File n°:</b>	

## **DUTY STATEMENT:**

The overall responsibility of the Senior Internal Auditor is to manage staff of the Customs Internal Audit section in implementing efficient and effective control assurance and field audits programs to improve policy, internal controls and operational efficiency while reducing opportunities and incidence of customs revenue fraud and theft against the Customs Service and misconduct among Customs managers and staff.

## **EDUCATION AND EXPERIENCE:**

- Degree in Accounting or other qualifications relevant to the position.
- Must possess a minimum of five-(5) years' or more middle managerial work experience in a similar organization.
- Good experience and knowledge of Customs Laws, policies and procedures.
- Demonstrate a proven ability to communicate effectively in written and spoken English
- A team player with ability to plan and coordinate team work as well as problem solving and computing skills.

## **KEY COMPETENCIES:**

- The Senior Internal Auditor should be goal driven, system thinker focused on its key stakeholders striving to achieve desired goals.
- Displays integrity, models, behavior, develop people and builds teams to administer and regulate the PNG Customs Act and other relevant legislations in respect to International Trade facilities and border security.
- Manages constructively, change and transition ability to influence others and addresses impact of attitude.

## **KEY RESPONSIBILITIES**

The key responsibility of the Senior Internal Auditor is to oversee the auditable areas, simply those areas that have been identified and documented in the Annual Internal Audit Work-Plan in order of priority. Selection of these auditable areas involves a combination of:

- The organizational risk assessment process
- Prior audit coverage
- Adhoc cases as requested from time-to-time by the executive management or as a result of the Customs Audit Committee (CAC) deliberations.

Other responsibilities include;

- Write up Audit Program & Develop Test Schedules (Control & Substantive Testing).
  - Audit programs

- Test Questionnaires & Schedules designed to target risk areas in the cause of doing the actual field audit work.

- **Audit Process**

Field audit work: After the risk assessment is completed and auditable areas identified, they are captured on the internal audit annual work-plan which is submitted to the Chief Commissioner of Customs for approval. Upon approval of the annual work plan, specific audit programs a written/development to guide the actual conducting of the audit that basically outlines the audit scope. Also preparation of test procedures, control testing and substantive testing templates are written-up.

Once these documentations are completed, a notice in the form of a memo is issued to the Chief Commissioner for endorsement to commence the actual audit and upon receiving the endorsement and advice/memo is sent to the respective divisional heads notifying them of the audit to be conducted.

- **Entrance Interview**

At the beginning of each audit an audience is held with the auditee outlining he audit scope & objective, timeframe, access to records both paper/electronic, and main contact person etc, are discussed as well as resolving some concerns the auditee may have.

- **Conducting the Audit**

The Audit is done through control testing with the auditee which is more general and then request to collect relevant documents etc for further testing and verification as part of substantive testing.

- **Exit Interview**

At the closure of the audit an audience is held with auditee to communicate the audit findings and recommendations as well as discuss any reservations the auditee may have on the findings and recommendations before report is drafted.

- **Audit Report**

A draft audit report is written and submitted to the Chief Internal Auditor for review and comments. Once all corrections are done and approved by the Chief Internal Auditor, the report with the recommendations are sent to the auditees for comments. Finally, the report is forwarded to the Chief Commissioner of Customs for coments and tabled at the Audit Committee Meeting for deliberation..

- **Follow-up.**

After the audit report is tabled at the Customs Audit Committee Meeting the Internal Audit Division will have to follow-up on the implementation of the recommendations to assess the effectiveness and whether or not it is adding value to the business process.

## **MINOR RESPONSIBILITY**

- Perform other duties as directed.

The Job description was completed in consultation with Division/Unit Heads whose signature appears below and approved by the Papua New Guinea Customs Council.

\_\_\_\_\_  
Chief Commissioner  
Ray Paul, OBE

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Chief Commissioner  
Ray Paul, OBE

Dated. \_\_\_\_\_

Approved By Papua New Guinea Customs Council

Dated \_\_\_\_\_

Reference :- PNGCC Decision N<sup>o</sup>:..... Meeting N<sup>o</sup>:.....

