



<b>Job Description</b>	
<b>Job Title:</b>	Internal Auditor
<b>Department/Unit:</b>	Independent
<b>Supervisor:</b>	Board of Directors (Technical); Executive Director (Administrative)
<b>Salary Scale Level:</b>	3
<b>Last updated:</b>	August 2018
<b>Location:</b>	Belmopan, Cayo

**Job Purpose**

The Internal Auditor position is responsible for evaluating and improving the effectiveness of PACT's financial control, risk management and governance processes in a systematic and disciplined approach. The post will provide independent and objective assurance and risk analysis services to the Board of Directors with the intention of improving operational efficiency and governance and management effectiveness within the organization. The Internal Auditor position is expected to provide high level technical advice regarding these matters on an on-going basis. The post reports (technically) directly to the Finance & Audit Committee of the Board of Directors and (administratively) to the Executive Director.

- General Job Responsibilities and Indicative Level of Effort**
- **Integrity checks on accounting, operational and administrative systems and processes (50%)**
  - **Provision of advisory services and reporting to PACT Executive Management and Board of Directors (20%)**
  - **Risk assessment and analysis of internal control systems (20%)**
  - **Information retrieval and communication with PACT management and staff (10%)**
- Specific Job Responsibilities:**
- Prepares an annual risk-based audit and resource plan to determine the priorities of the internal audit activity, consistent with the PACT's goals;

- Assesses the quality and effectiveness of risk management processes, systems of internal control and corporate governance processes and makes recommendations for the improvement of these;
- Evaluates the potential for the occurrence of prohibited practices and evaluates the design, implementation, and effectiveness of the PACT's policies and procedures for prohibited practices;
- Assesses whether the information technology structure of PACT supports the organization's risk management strategies and objectives;
- Proactively identifies possible future risks providing reasonable assurance, advice and insight where needed;
- Obtains, analyzes and evaluates the accuracy and completeness of financial management data and documentation Conducts periodic audit checks of on-going conservation investments to assess financial record keeping, compliance to the financial guidelines of any legal Agreements, budget management analysis, and physical verification;
- Maintains open communication with Executive Management and the Finance & Audit Committee. Communications must be accurate, objective, clear, concise, constructive, complete, and timely;
- Performs audit procedures through testing, interviewing, and analysis techniques in accordance with industry standards;
- Documents internal audit processes and prepares audit findings memoranda and reports that are clear, concise and objective;
- Conducts follow up audits to monitor interventions and corrective actions and identify any residual risks;
- Provides monthly reports to the Finance & Audit Committee on the internal audit activity. The reporting must also include significant risk and control issues, and other matters that require the attention of Executive Management and/or the Board;
- Assesses the operations of organizational units to ascertain the integrity of operations;
- Conducts special audit inspections and examinations at the request of the Board;
- Advises the Board on any matters relating to internal auditing activities, organizational risk management, controls and governance;
- Prepares both internal and external presentations on results of auditing activities when necessary;
- Engages in continuous knowledge development regarding the internal audit sector's rules, regulations, best practices, tools, techniques and performance standards.

## Competency Requirements

To perform this job successfully, the incumbent must be able to perform each essential duty satisfactorily. The requirements that follow are representative of the knowledge, skills and/or abilities required.

### **Education**

- Bachelor's degree in Finance or Accounting and
- Relevant qualification- Chartered Professional Accountant (CPA) and certification- **Association of Chartered Certified Accountants (ACCA).**

### **Work Experience**

- At least five (5) years related work experience in accounting;
- At least five (5) years related work experience in risk-based auditing preferably with specific experience in financial risk and regulatory requirements reporting;
- Previous internal auditing experience;
- Operations management experience will be an asset and
- Experience working with international development cooperation agencies will be an asset.

### **Knowledge**

- High level of mathematical knowledge;
- Knowledge of all basic accounting principles - Generally Accepted Accounting Principles (GAAP)- and global accounting sector best practices and
- Knowledge of accounting software and systems such as QuickBooks, SAGE, etc.
- Proven knowledge of auditing standards and procedures, laws, rules and regulations.

### **Skills**

- Strong quantitative and qualitative analysis skills;
- Strong written and oral communications skills;
- Ability to effectively work in periodically difficult and tense situations/circumstances;
- Ability to synthesize large amounts of data and information and hone-in on key trends and core issues;
- Excellent problem solving skills;
- Good at building effective work relationships;
- Ability to develop detailed, clear and objective reports;
- Excellent time management and organizational skills and
- In-depth technical proficiency using Microsoft Office Suite (Word, Excel).

### **Behaviors**

- Values confidentiality;
- Critical thinker;

- Highly self-motivated with high levels of initiative;
- Adaptive to emergent work challenges;
- Detail-oriented;
- Self-motivated and
- Analytical.

## **Working Environment**

The Internal Auditor will have his/her own office space and will be equipped with standard office equipment. The position is required to work a standard work week (40 hours); however, there may be times when he/she will be required to work evenings, weekends, and overtime to accommodate activities that are directly related to PACT.