



Samoa Land Corporation

Job Description

1. Job Identification

Job Title:	Internal Auditor
Department:	Internal Audit
Location:	Headquarters
Reports to:	The General Manager
Direct Reports:	N/A

2. Job Purpose

This position is responsible for ensuring that the organisation has the proper controls, governance and risk management processes in place and that policies, procedures and processes reflect best

practice. The role involves undertaking independent audit and investigation activities, examining the adequacy and effectiveness of internal controls, processes and performance and reporting findings and recommendations for improvement to the Board and the General Manager. The Internal Auditor also monitors and provides assurance of compliance with current statutory requirements, policies and procedures to be in line with International Accounting Standards (IAS) and the Corporation's statutory requirement and policies.

3. Key Result Areas

- Planning / Policy Development
- Operations Auditing
- IT Auditing
- Performance Auditing
- Performance Management
- Staff Development
- Reporting

4. Main duties and responsibilities

Main Duties and Responsibilities	Deliverables / Outcomes
PLANNING / POLICY DEVELOPMENT	<ul style="list-style-type: none"> • Participate in the development of the SLC's Strategic Plan, annual corporate and business plans. • Prepare and implement the annual Internal Audit Plan. • Develop and implement a risk-based audit strategy. • Develop, implement and maintain internal audit policies and procedures in accordance with local and international best practice.
OPERATIONS AUDITING	<ul style="list-style-type: none"> • Conduct regular reviews of internal control systems and existing policies to ensure transparency, accountability and compliance with regulatory requirements, industry standards and international best practices. • Undertake risk-based audits covering operational and financial processes. • Review existing investment operations to ascertain whether results are consistent with established goals and objectives. • Conduct ad hoc investigations into identified or reported risks. • Conduct analyses for efficiency and effectiveness of existing processes and procedures used in business operations. • Propose practical, value-add recommendations to address control weaknesses and/or process inefficiencies. • Conduct and follow-up reviews and updates on Management Letters and ensure compliance with recommendations. • Assist with external audits and coordination of the work programme for external auditors during external audit events.
IT AUDITING	<ul style="list-style-type: none"> • Audit information systems to assess their functionality, and to assess whether processes and procedures ensure data recorded is accurate and secure.
PERFORMANCE AUDITING	<ul style="list-style-type: none"> • Evaluate the organisation's actual performance as compared with the goals and objectives set by SLC's Board of Directors and senior management. • Review processes, procedures and policies for efficiency and effectiveness and provide recommendations to the General Manager.
PERFORMANCE MANAGEMENT	<ul style="list-style-type: none"> • Devise a schedule of work with targets for the work area and ensure that work targets are achieved.

Main Duties and Responsibilities	Deliverables / Outcomes
	<ul style="list-style-type: none"> • Institute effective and efficient systems for team and individual performance evaluation. • Conduct periodic evaluation of team and individual Internal Audit staff performance.
STAFF DEVELOPMENT	<ul style="list-style-type: none"> • Identify individual training needs and capacity gaps within the internal audit work area. • Coordinate with the HR & Administration Section of the Corporate Services Department on the identification and implementation of initiatives to fill identified capacity gaps. • Conduct regular on-the-job training for staff under supervision.
REPORTING	<ul style="list-style-type: none"> • Report to the GM and Finance and Audit Committee on the progress of internal audit activities and operations through monthly and quarterly reporting. • Prepare <i>ad hoc</i> audit reports on irregularities and audit examinations and submit to the General Manager and Finance and Audit Committee.
OTHER	<ul style="list-style-type: none"> • Any other duties as assigned by the General Manager from time to time.

5. Working conditions

Work is performed usually indoors under normal work conditions in a quiet, clean and comfortable environment. Some outdoor work may be required as part of operations audits. Schedules are established and regular, usually 40 hours per week. The job incumbent might be occasionally required to work extended hours in the evening after usual work hours.

6. Physical requirements

Normal physical requirements. No prolonged sitting, standing or lifting of heavy objects required to undertake the role.

7. Job Profile / Person Specification

CRITERIA	ESSENTIAL	DESIRABLE
Education:	Bachelor of Commerce or Accounting degree.	Professional development training in audit.

CRITERIA	ESSENTIAL	DESIRABLE
Relevant Work Experience:	At least 5 years of internal audit work experience.	
Specialised Knowledge (Technical Competencies):	<ul style="list-style-type: none"> • Sound understanding of: <ul style="list-style-type: none"> ○ accounting standards, financial systems, internal audit best practice and frameworks for assessing performance ○ Applicable legislative and regulatory frameworks governing state owned enterprise financial management ○ Best practice anti-corruption strategies and measures. • Working knowledge of professional internal audit performance standards with regards to planning, auditing, sampling and documentation. 	
Skills and Abilities (Personal Competencies):	<ul style="list-style-type: none"> • Strong analytical capability and problem-solving skills • Meticulous attention to detail with the ability to multitask. • Ability to work under pressure and meet tight deadlines. • Good interpersonal skills with a proven ability to communicate effectively (both written and verbal) • Sound understanding of IT. • Ability to work independently and as part of a team. • Personal integrity with strong ethics and values consistent with SLC culture. 	
Professional Certification:		Accreditation with the Institute of Internal Auditors (IIA).

