

APPLICANT INFORMATION PACKAGE **INTERNAL AUDITOR (IA)**

CONTENTS

A. BACKGROUND INFORMATION ON SPREP

B. JOB DESCRIPTION

C. REMUNERATION PACKAGE – TERMS & CONDITIONS

D. ADMINISTRATIVE INFORMATION

A. Background Information on SPREP

SPREP is the regional organisation established by the Governments and Administrations of the Pacific charged with protecting and managing the environment and natural resources of the Pacific. The head office is based in Apia, Samoa with about 100 staff. There is also a SPREP office in Fiji with four staff as well as SPREP Officers stationed in the Federated States of Micronesia, Republic of the Marshall Islands, Solomon Islands and Vanuatu. SPREP has an annual budget of USD \$29 million in 2018.

The establishment of SPREP sends a clear signal to the global community of the deep commitment of Pacific island Governments and Administrations for better management of the environment within the context of sustainable development.

The strategic direction for SPREP is clearly set out in the 2017-2026 SPREP Strategic Plan. The Plan outlines the mandate, vision and programmes for the organisation, and places strong emphasis on effective delivery of services to SPREP Member countries and territories.

Mandate

SPREP's **mandate** is to promote cooperation in the Pacific region and provide assistance in order to protect and improve its environment and to ensure sustainable development for present and future generations.

Vision

SPREP is guided by its **vision for the future**: "A resilient Pacific environment, sustaining our livelihoods and natural heritage in harmony with our cultures".

Members

SPREP has 21 Pacific island member countries and territories (American Samoa, Cook Islands, Federated States of Micronesia, Fiji, French Polynesia, Guam, Kiribati, Marshall Islands, Nauru, New Caledonia, Niue, Northern Marianas, Palau, Papua New Guinea, Samoa, Solomon Islands, Tokelau, Tonga, Tuvalu, Vanuatu and Wallis & Futuna) and 5 developed countries (Australia, France, New Zealand, United Kingdom and United States of America) with direct interests in the region.

Four regional goals to achieving resilience and sustainable Pacific communities:

- **Regional Goal 1:** Pacific people benefit from strengthened resilience to climate change
- **Regional Goal 2:** Pacific people benefit from healthy and resilient island and ocean ecosystems
- **Regional Goal 3:** Pacific people benefit from improved waste management and pollution control
- **Regional Goal 4:** Pacific people and their environment benefit from commitment to and best practice of environmental governance

These define the core priorities and focus of SPREP in the areas on:

1. Climate change resilience
2. Ecosystem and Biodiversity Protection
3. Effective Waste Management and Pollution Control
4. Environmental Governance

SPREP approaches the environmental challenges faced by the Pacific guided by four simple **Values**. These values guide all aspects of our work.

- We value the **Environment**
- We value our **People**
- We value high quality and targeted **Service Delivery**
- We value **Integrity**

The SPREP Secretariat continues to strengthen and realign its institutional capacities, competencies, and systems to best support its Members by delivering more integrated, responsive, and cost-effective services to Members and partners and by better coordinating regional efforts.

Organisation Goal 1: SPREP has information, knowledge, and communications systems that get the right information to the right people at the right time and influence positive organisational, behavioural and environmental change.

Organisation Goal 2: SPREP has multi-disciplinary processes in programme delivery and in supporting Members to develop national and regional policies and strategies.

Organisation Goal 3: SPREP has a reliable and sustainable funding base to achieve environmental outcomes for the benefit of the Pacific islands region and manages its programmes and operations to stay within its agreed budget.

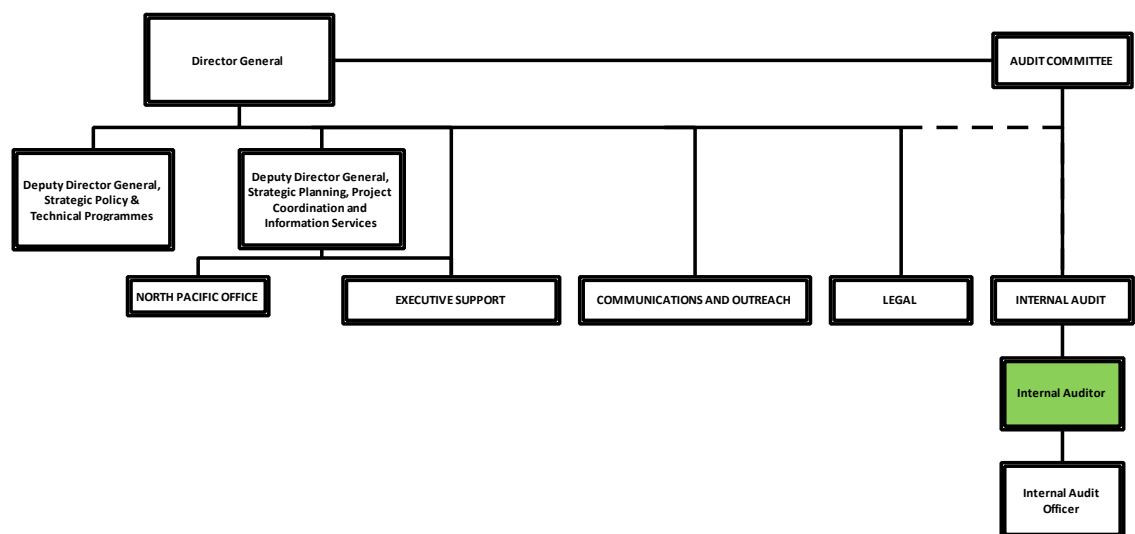
Organisation Goal 4: SPREP is leading and engaged in productive partnerships and collaboration.

Organisation Goal 5: SPREP has access to a pool of people with the attitudes, knowledge, and skills to enable it to deliver on its shared regional vision.

B. JOB DESCRIPTION

Job Title:	Internal Auditor (IA)
Department	Executive and Regional Offices
Team:	Internal Audit
Responsible To:	Director General and Chairperson of the SPREP Audit Committee
Responsible For: (Total number of staff)	1 staff
Job Purpose:	<p>This job exists to:</p> <ul style="list-style-type: none"> • Provide independent and objective appraisal, advisory and assurance functions on the effectiveness and efficiency of the Secretariat's governance arrangements and operations.
Date:	October 2018

Organisation Context



Key Result Areas

The position of **Internal Auditor (IA)** addresses the following Key Result Areas:

1. Internal Audit and investigations
2. Strategic internal audit advice, support and assistance
3. Reporting, monitoring and evaluation
4. Audit Committee secretariat and partnerships
5. Leadership and management
6. Communications and capacity building

The requirements in the above Key Result Areas are broadly identified below.

Jobholder is accountable for	Jobholder is successful when
1. Internal Audit and investigations <ol style="list-style-type: none"> a) Develop and implement annual Audit Plan in line with Audit Charter b) Implement audits of projects as required c) Carry out reviews and investigations of irregularities identified d) Carry out investigations of matters raised through the Whistleblowing Protection policy, Fraud Prevention Policy, Procurement Manual and any matter identified during the audit processes 	<ul style="list-style-type: none"> • Annual Audit Plan is developed and implemented fully in line with the Audit Charter • Audit of projects are completed in line with Audit Charter and partner requirements • Timely reviews and investigations are carried out and reported to the Executive and Audit Committee
2. Strategic internal audit advice, support and assistance <ol style="list-style-type: none"> a) Provide strategic advice to SPREP Senior Management Team on key internal audit issues for improvement and strengthening SPREP policies, systems and processes. b) Provide advice and guidance to SMT on significant audit findings and emerging Internal Audit issues. <ol style="list-style-type: none"> a) Contribute to strengthening SPREP's Implementing Entity role for the ADF/GEF/GCF and other partnerships a) Evaluate the effectiveness and contribute to the improvement of the risk management policy and processes 	<ul style="list-style-type: none"> • Strategic advice on matters related to Internal Audit and improving systems and processes is provided to the Senior Management Team • Advice and guidance is provided to SMT on significant audit findings and emerging Internal Audit issues • Support is provided to Finance and HR sections to address capacity building needs in Finance and HR in areas relating to Internal Audit findings and recommendations • Internal Audit function is valued and plays a significant role in SPREP's governance and management • Audit findings and recommendations are reported to relevant partners in a professional manner and in line with policies and procedures of the Secretariat. • Advice and assistance is provided in the continuous improvement of the risk management policy and processes and report to the AC on an annual basis.

	<ul style="list-style-type: none"> • Strategic advice and contribution provided to strengthening internal controls and fraud prevention
3. Reporting, monitoring and evaluation <ol style="list-style-type: none"> a) Provide reports to the Director General and Audit Committee as required under the Internal Audit Charter b) Provide reports on all internal audit matters to inform SMT decision making and when required by donors and partners c) Report on other institutional matters that require input from the Internal Audit including the Risk Management policy and processes, Whistleblowing and Fraud Prevention 	<ul style="list-style-type: none"> • Timely and accurate reports on the Audit plan and work are provided in line with the Audit Charter • Timely and accurate reports are provided on all internal audit matters to inform SMT decision making and when required by donors and partners • Timely and accurate reports on all institutional matters that require input from the Internal Audit including the Risk Management policy and processes, Whistleblowing and Fraud Prevention as well as investigations are provided • Reports are provided on the monitoring and evaluation of all audit findings and implementation of recommendations
4. Audit Committee Secretariat and partnerships <ol style="list-style-type: none"> a) Lead the planning, organising and coordination of all Audit Committee (AC) meetings & activities and ensure Secretariat support is provided as necessary b) Implement AC decisions in collaboration with the Director General c) Coordinate the internal audit efforts with those of the Secretariat's external auditors d) Network with other internal auditors in the Region and other CROP organisations e) Prepare, provide and consult with the AC in the preparation of the audit report for the SPREP Meeting. 	<ul style="list-style-type: none"> • AC meetings and activities are effectively planned and implemented • Six monthly progress reports are presented on status of planned activities in line with Internal Audit Charter • Timely reports & circulation of AC meeting minutes and proceedings are in line with the SPREP Audit Charter and Audit Plans • Report on activities of the AC tabled for information of the SPREP Meeting • Reporting conforms with International Audit standards
5. Leadership and Management <ol style="list-style-type: none"> b) Provide leadership and management of the Internal Audit Unit including the development, monitoring and assessment of the Performance Development Plans and their learning and development to support their work c) Develop and manage the implementation of the Team's Annual Work Plan and 	<ul style="list-style-type: none"> • The Internal Audit team is a high performing team that delivers excellent services on its annual work plan and budget • Annual Internal Audit work plan prepared, implemented and reported to the DG / Audit Committee

<p>Budget (AWP&B) including personnel and financial resources.</p> <p>d) Provide technical guidance and advice to the team as well as quality control and oversight of their work and compliance with Secretariat and key units policies</p> <p>e) Attend Senior Management Team meetings and contribute key audit issues that have significant impact on SMT decisions</p>	<ul style="list-style-type: none"> • Attends and contributes significant strategic audit issues to the SMT • Effective and inspirational leader who motivates the team and provides guidance on their work and responsibilities • Efficient and effective management of staffing issues, in collaboration with the Executive Management and HR • AWP&B is developed and implemented with continuous performance monitoring • Team's Performance Monitoring and Evaluation Report (PMER) is completed and presented to annual SPREP Meeting (SM) • Significant audit priorities are tracked and monitored • Fully compliance and accountable to corporate responsibilities including budget management, financial reporting, staff recruitment, staff Performance Development Plans, and other general management requirements
<p>6. Communications and Capacity Building</p> <p>a) Conduct and facilitate training on the Governance and Internal Audit charters as well as the Fraud Prevention and Whistleblowing Protection policies and processes</p> <p>b) Identify and communicate areas of capacity building needs to address issues raised through audit reports</p> <p>c) Coordinate communication of all audit findings and recommendations to all stakeholders in line with the Audit Charter</p> <p>d) Communicate the annual Audit Plan and requirements to all staff as well as findings of audits and spot checks</p>	<ul style="list-style-type: none"> • Successfully identified as the champion of the fraud Prevention and whistleblowing protection policy through awareness programmes • Capacity building on areas identified in audit reports are addressed • Enabling environment and beneficial relationship fostered across the Secretariat where staff confidence and trust in the Internal Audit team is strengthened and reinforced • Staff are fully aware of audit findings and work together to address any areas of concerns

Note

The above performance standards are provided as a guide only. The precise performance measures for this position will need further discussion between the Jobholder and Director General as part of the Performance Development System.

This section may be copied directly into the Performance Development Plan.

Work Complexity

Most challenging duties typically undertaken:

- Implementation of the annual Audit Plan within existing resources
- Provision of timely and accurate advice and reports to the Executive and SMT members
- Changing mindsets and staff perception of auditor's roles
- Dealing with diverse range of issues and staff

Functional Relationships & Related Skills

Key internal and/or external contacts	Nature of the contact most typical
External <ul style="list-style-type: none"> • Auditors • Donors /Partners • Suppliers • SPREP members • Regional/International 	<ul style="list-style-type: none"> • Providing and Receiving information • Explaining, liaising, facilitating, persuasion • Verification of services or goods provided • Liaising with other CROPS Internal Auditors • Communications with international and regional organisations such as GEF/Adaptation Fund/GCF
Internal <ul style="list-style-type: none"> • Executive • Senior Management Team • Audit Committee • All staff 	<ul style="list-style-type: none"> • Advice, explanations, cooperation, reporting • Facilitating, influencing, persuasion, reporting • Negotiating, leading, governance • Monitoring, Internal controls

Level of Delegation

The position holder:

- Manages the Internal Audit Team budget
- Can authorise costs in own budget
- Can seek funding opportunities for Internal Audit's activities when opportunities arise

Person Specification

This section is designed to capture the expertise required for the role at the 100% fully effective level (this does not necessarily reflect what the current jobholder has). This may be a combination of

knowledge / experience, qualifications or equivalent level of learning through experience or key skills, attributes or job specific competencies.

Qualifications

Essential
1. Minimum qualifications of a Master degree in Accounting / Auditing / Finance / Business Administration OR a Bachelor degree majoring in similar fields in lieu, with applied relevant work experience in excess of the minimum required relevant work experience (A certified qualification and membership from a recognised professional accounting institute is essential)

Knowledge / Experience

Essential
2. At least 10 years work experience in auditing and internal control functions and systems and procedures with at least 7 of those years at the senior management / advisory level, preferably within the Pacific islands region
3. Extensive knowledge of auditing issues including monitoring, risk management, internal controls, accounting, investigations and procurement in different types of environments and funding mechanisms as well as excellent knowledge of accepted and emerging financial and auditing issues and challenges specifically in relation to internal controls and audit functions in the Pacific islands
4. Strong strategic advisory and business analytical skills as well as problem solving and initiative to think outside the box in a demanding and evolving environment as well as a good understanding of synergies and inter-linkages across multilateral environmental agreements
5. Extensive leadership and management experience including high level advisory and analytical skills as well as leading and nurturing teams of diverse technical backgrounds and expertise in multicultural and multi-disciplinary environments
6. Excellent relationship management and fundraising skills and experience that demonstrate a high level of professional and constructive engagement with a diverse range of stakeholders as well as an excellent understanding of key donor partners and funding institutions with proven fundraising experience
7. Excellent written and verbal communication skills as well as proven experience of high level collaboration with donors and partners including experience within a multi-disciplinary and multi-cultural team environment, capacity building and maintaining effective relationships with a diverse group of people

Key Skills / Attributes / Job Specific Competencies

The following levels would typically be expected for the 100% fully effective level:

Expert level	<ul style="list-style-type: none"> • Financial, auditing and accounting • Procurement • Internal auditing • Leadership and management • Project development, management, monitoring and evaluation • Analytical and advisory
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	<ul style="list-style-type: none"> • Work programme planning, budgeting and implementation • Computerised accounting systems • Teamwork in an interdisciplinary and multi-cultural environment • Risk management • Personnel management and professional development • Interpersonal skills
Advanced level	<ul style="list-style-type: none"> • Report writing • Communications, representation and interpersonal skills • Advisory and analytical skills
Working Knowledge	<ul style="list-style-type: none"> • Emerging Environmental issues/risks in the Pacific islands region • Financial management; auditing and Internal Control issues within the Pacific region
Awareness	<ul style="list-style-type: none"> • SPREP Strategic Plan • SPREP Work Programmes & Budget • General understanding on environmental issues and challenges in member countries and the Secretariat

Key Behaviours

All staff are expected to uphold SPREP's Organisational Values and Code of Conduct which are Key Behaviours forming part of the Performance Development:

- Environmental Leadership
- Service Delivery
- Valuing our People
- Integrity

All Directors, Managers and Supervisors are expected to uphold SPREP's established Leadership and Management Behaviours forming part of the Performance Development Plan.

Change to job description

From time to time it may be necessary to consider changes in the Job Description in response to the changing nature of our work environment– including technological requirements or statutory changes. This Job Description may be reviewed as part of the preparation for performance planning for the annual performance cycle or as required.

C. REMUNERATION PACKAGE – TERMS & CONDITIONS

Duty Station: Apia, Samoa.

Duration: Appointment is for a term of 3 years initially with possible renewal up to a maximum of 6 years subject to performance during the initial term, continuity of related programme activities and availability of funds.

Salary: Salary is denominated in International Monetary Fund Special Drawing Rights (SDRs). Remuneration for this post falls within Band 11 of SPREP's salary scale. Starting salary will be SDR35,440 per annum. This is currently equivalent to Samoan Tala \$135,250 (USD\$52,019) per annum. All positions have been evaluated to reflect the level of responsibilities and level of experience and qualifications required. Progress in the salary scale will be based on annual performance reviews.

Cost of living differential allowance (COLDA): A Cost-of-Living Differential Allowance of SDR4,695 will be paid to the successful candidate. The current equivalent in Samoan Tala is SAT\$17,917 (USD\$6,891) per annum. Cost-of-living differential allowance reflects the comparative cost of living difference between Suva and Apia. This allowance is reviewed periodically based on data determined by an independent reviewer.

Adjustments: Salaries and allowances for internationally recruited staff are paid in Samoan Tala and adjusted every month based on the monthly average in the value of the SDR relative to the Samoan Tala (SAT) at the time the salary payment is processed. SDR movement however is limited to within 5% above or below a reference point set annually. Remuneration is paid monthly in SAT equivalent. The international currency exchange rate at the time of writing is approximately USD1.00 = SAT\$2.60

Term: For staff recruited from outside Samoa, the term begins from the day the appointee leaves his or her home to take up the appointment. Appointment is subject to a satisfactory medical examination, as well as a 6-month probationary period.

An appointment is terminated by (i) completion of term of contract (ii) one month's notice by either party (iii) without notice by either party paying one month salary in lieu of notice or (iv) dismissed with or without notice as a disciplinary measure.

Performance Reviews: Annual performance assessments and performance rewards will be based on the Secretariat's Performance Development System.

FOR STAFF RECRUITED FROM OUTSIDE SAMOA, THE FOLLOWING APPLIES:

Relocation Expenses: SPREP will meet certain appointment and termination expenses for staff recruited from outside Samoa, including transport and accommodation en-route for the appointee and accompanying dependent(s) between point of recruitment and Apia, and return, by the shortest and most economical route. This includes:

- economy class airfares;
- reasonable cost of packing, insuring, shipping and transporting furniture, household and personal effects on a 20ft container; and,
- up to 20 kilos of excess baggage each for the appointee and family.

Establishment Grant: A lump sum of SDR1,100 is payable upon taking up appointment and arrival in Apia. This is currently equivalent to SAT\$4,198 (USD\$1,615).

Temporary Accommodation and Assistance: On arrival in Apia, the appointee and (s) are entitled to temporary accommodation at a suitable hotel or other fully furnished accommodation for up to 6 working days. The appointee will be assisted to settle into Apia. This will include help in finding suitable rental accommodation.

Privileges and Immunities: SPREP remuneration is tax-free for non-citizens or non-residents of Samoa, including duty-free importation of household and personal effects which have been owned and used by them for no less than six months, within 6 months of taking up appointment.

Repatriation allowance: The appointee is entitled to a repatriation allowance equivalent to two week's salary, upon successful completion of contract, provided the contract is not extended or renewed.

FOR ALL INTERNATIONALLY RECRUITED STAFF, THE FOLLOWING APPLIES:

Education Allowance: Education expenses maybe reimbursed against actual receipts for dependent children, to cover up to 75% of the actual costs, as stipulated under SPREP's Education Allowance policy. Currently the allowance is up to a maximum of Samoan Tala \$15,600 (USD\$6,000) per annum per dependent child, with an overall maximum of Samoan Tala \$46,800 (USD\$18,000) per annum per family of 3 or more eligible children.

School Holiday Travel: One return economy class flight each year between the place of education (taken to be recognised home) and Apia by (i) each dependent child being educated outside Samoa or (ii) the staff member or spouse to visit the child, providing the journey is not made within the final 6 months of the contract.

Family Leave Travel: Return economy class airfares between Apia and the recognised home for the staff member and dependents after completing 18 months of service for 3-year contracts providing no travel is undertaken within the final 12 months of the contract.

Housing Assistance: Internationally recruited staff shall receive housing assistance of 75% of the typical rent payable in Samoa for expatriate executive furnished housing. The current rate is SAT\$2,850 (USD\$895) per month. This assistance shall be reviewed annually and adjusted on relative movement in the local rental market.

Security Assistance: Security-related expenses maybe reimbursed against actual receipts up to SAT\$2,400 (USD\$923) per annum as stipulated under SPREP's Security Assistance policy.

Annual Leave: 25 working days a year (up to a maximum accumulation of 50 days).

Sick Leave: 30 working days a year (up to a maximum accumulation of 90 days).

Other Leave: Provisions also exist for maternity, compassionate, paternity, examination and special leave (without pay).

Duty Travel: SPREP meets travelling expenses at prescribed rates necessarily incurred by staff required to travel away from Apia on official business.

Life and Accidental Death and Disability Insurance: All employees are covered by SPREP's 24 hour Life and Accidental Death and Disability Insurance Policy.

Medical Benefits: All employees and their dependents are entitled to have all reasonable medical, dental and optical expenses met, under the terms and conditions of the SPREP in-house Medical Treatment Scheme.

Superannuation: An expatriate internationally recruited staff member will receive a superannuation allowance of 7% of basic salary. For nationals of Samoa, SPREP will pay 7% of basic salary to the Samoa National Provident Fund.

Learning and Development

Learning and development opportunities will be based on the approved SPREP Performance Development System and individual Performance Development Plans.

Definitions:

'Dependent' means the spouse and financially dependent children of an employee.

'Dependent child' means an employee's unmarried, financially dependent, natural or legally adopted child who is:

- under the age of 16 years; or
- under the age of 19 years if undertaking full-time study at a secondary school; or
- under the age of 25 years if enrolled and undertaking full-time study at a university or other tertiary institution; or
- mentally or physically incapacitated.

'Expatriate' means an internationally recruited staff member, who is not a citizen or permanent resident of Samoa, and who resides in Samoa only by virtue of employment with SPREP.

Equal Opportunities: SPREP is an Equal Opportunity Employer. Men and women are equally eligible for all posts in SPREP.

General: Appointment will be under the terms and conditions of SPREP's Staff Regulations, a copy of which will be made available to the successful applicant.

4. ADMINISTRATIVE INFORMATION

ESSENTIAL: Applications should include:

1. Completed Application Form – can be downloaded from the Employment Section of our website (*you are required to complete in full all areas requested in the Form rather than referring us to your CV*);
2. Detailed Curriculum Vitae.

Applications that do not complete the correct SPREP Application Form and submit all the requirements stated above will not be considered.

Submitting applications:

- a) **BY EMAIL (MOST PREFERRED OPTION):** Subject matter to be clearly marked “**Application for Internal Auditor**” and send to recruitment@sprep.org OR
- b) **BY POST OR FAX:** Application to be addressed and sent to: The Director General, SPREP, P O Box 240, Apia or fax number (685)20231 and clearly marked “**Application for Internal Auditor**”

More Information on SPREP and its work in the Pacific region can be found on the SPREP website www.sprep.org

For further enquiries, contact Luana Jamieson on telephone (685) 21929 ext 230 or Email: luanac@sprep.org

Closing date: Friday, 23rd November 2018: Late applications will not be considered.

SPREP is an Equal Opportunity Employer
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