



**DEMERARA HARBOUR BRIDGE CORPORATION
NON-MANAGEMENT JOB DESCRIPTION**

JOB TITLE:	INTERNAL AUDIT ASSISTANT	LOCATION:	HEAD OFFICE
REPORTS TO:	INTERNAL AUDITOR	GRADE:	-
DEPARTMENT:	INTERNAL AUDIT	SECTION:	-

SUMMARY STATEMENT	Responsible for carrying out various audit assignments involving the examining of financial and operational records, systems, procedures, and internal controls in force under the guidance of the Internal Auditor .
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D U T I E S T O F U L F I L L R E Q U I R E D	DESCRIPTION OF DUTIES: CARRIES out a range of audit assignments of the financial, operational and management systems of the DHBC involving the examination of books of accounts, vouchers, returns, statements, papers and other documents, schedules of assets and liabilities and other records in accordance with DHBC's procedures, audit programmes, policies, the relevant legislation and general audit approach consisting of approved auditing standards, actions and objectives. TEST CHECKS sections of accounting and management system allocated by the Supervisory Officer to verify compliance with established procedures and ability of system to generate required data accurately. EXAMINES records in detail to verify accuracy of arithmetical calculations and authorization of transactions. COMPARES first entry records and supporting documents, VERIFIES transfer of data to registers and ensure correspondence of totals with prepared statements or schedules, as well as carry out minor audits and segments of other audits using approved auditing standards, actions and objectives. IDENTIFIES errors in records or LISTS discrepancies for adjustment. PREPARES reports and schedules as directed for review or action by the Internal Auditor and report on non-compliance with applicable laws, regulations etc. NOTES missing or obsolete vouchers and MAINTAINS record of same. UNDERTAKES physical verification of assets. ASSISTS in performing special reviews at the request of management through your departmental head and participate in planning the scope of the proposed audit. REPORTS to the Internal Auditor any irregularities and discrepancies found that may necessitate immediate attention. REPORTS audit findings and MAKES recommendations to correct unsatisfactory conductions and improvements in operations. SECURES office equipment and important documents in cabinets. MAINTAINS diary showing brief details of works completed daily.
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The above responsibility statements identify specific duties necessary to attain DHBC's overall objectives while not precluding the job holder from carrying out other related activities that may be inherent in the job.

QUALIFICATIONS PROFILE

JOB TITLE: Internal Audit Assistant		
FACTORS		SUBSTANTIATING DATA
1	EDUCATION	Five (5) GCE 'O' Levels or CXC General up to Grade II, including English Language, Mathematics, and Principles of Accounts. Additionally, Computer Studies in in at least Microsoft words and excel.
2	EXPERIENCE/JOB KNOWLEDGE	Skilled clerical employee with at least one year experience in an Audit or Accounting environment. Knowledge of rules, procedures and operations requiring extended trainings and experience to perform a wide variety of assignments to resolve a wide range of problems.
3	TECHNICAL/ PROFESSIONAL	Brings to the attention of the Internal Auditor any non-compliance with applicable laws, regulations, instructions, policies, approval systems, methods of procedures including accounting control, etc.; apparent impropriety of expenditure, errors and irregularities in accounts; inefficiencies and uneconomical practices.
4	PROBLEM SOLVING /DECISION MAKING	The Incumbent's decisions are made within well-defined parameters, standard practices and adherence to performance standards. Regular coordination of activities covering several Departments or Sections which may be in different locations.
5	INTERPERSONAL	Works as part of the Department's Cross Functional Team, carrying out minor audits on segments of larger audit assignments; assisting in carrying out audits involving the examination of books of accounts, other records and related documents; schedules of assets and liabilities; work assignments, policies, procedures, the relevant legislation and approved auditing standards, actions and objectives as well as non-financial indicators.
6	RESPONSIBILITY FOR MATERIALS, CASH, ETC	Responsible for carrying out various audit assignments involving the examining of financial and operational systems, procedures, and internal controls in force under the guidance of the Internal Auditor.
7	PROCEDURES/ REGULATIONS/ COMPLIANCE	Good knowledge of simple processes, techniques and practices to verify adherence to procedures and accuracy of recorded data. Laws, Regulations, Policy Guidelines, Operating Manuals and precedents are provided.
8	TEAMWORK	Completed work is usually evaluated for technical soundness, applicability, and compliance with quality requirements.
9	WORKING ENVIRONMENT/ SAFETY OF OTHERS	Generally, works indoors and outdoors, and in a congenial team environment. May be required to work under pressure to meet deadlines in special cases. Undertakes visits to Departments/Sections and the Asphalt Plant production area in relation to audit assignments.