

## **JOB DESCRIPTION: Deputy Auditor General (Policy)**

### **Job Title**

**Deputy Auditor General**

**LOCATION: AGP ISLAMABAD**

### **Reporting Relationships**

**REPORTS TO:** ADDITIONAL AUDITOR GENERAL-I

**REPORTED BY:** DIRECTORS GENERAL

### **Purpose**

The Deputy Auditor General (Policy) supervise and coordinate implementation of policies, as prescribed by the Auditor General of Pakistan with the approval of President, in the light of provisions of the Constitution, AGP and CGA Ordinances (2001), besides quality management during certification of accounts prepared by CGA. The Deputy Auditor General (Policy) formulate and revise Policy guidelines in accordance with international best practices and develop a road map and ensure effective monitoring and implementation of audit guidelines and standards by the Field Audit Offices.

### **Job Summary**

Deputy Auditor General (Policy) is responsible to analyze the existing policies, procedures and to supervise revisions in the systems for improvement. He/ She shall review the certification audit methodology, pre-audit checks prevailing in AG offices and to monitor and coordinate inspection of accounts offices, in pursuance of provisions of section 5 (b) of CGA Ordinance and Section 14 (a) of AGP Ordinance 2001. The Deputy Auditor General (Policy) will also oversee to undertake research and provide policy guidelines.

### **Key Responsibilities**

#### **Certification**

1. Monitor analysis reports on issues related to the New Accounting Model (NAM).
2. Monitoring & Evaluation to notify schedule of monthly, quarterly and annual accounts by CGA.
3. Review and finalization of Certification Audit Reports, advice on Certification issues and problems and Certification Audit methodology to improve audit execution of all FAOS.
4. Coordinate with International Agencies regarding certification related queries.
5. Overall supervision of Certification Accounts made by CGA.

Scrutiny and Finalizing strategically important audit services including:

6. Provide Input to audit policies, manuals, technical papers and better practice guides
7. Undertake/facilitate technical research as requested by various wings of DAGP

### **Accounting Policy**

8. Security and Finalization of propose changes in the accounting systems such as review of the existing accounting policies, principles, forms and methods of maintaining accounts, aimed at improvement and conformity to international standards.
9. Review pre-audit checks to be applied by CGA for authorizing payments and withdrawals from the Consolidated Fund and Public Fund Account, as defined in Section 5(b) of the CGA Ordinance 2001.
10. Supervise inspection of accounts offices, under Section 14(a) of the Auditor-General's Ordinance 2001, to evaluate effectiveness of accounting systems in submission of financial reports on the state of accounts to the Auditor-General.
11. Coordinate with CGA Office for inspection of accounts offices with the view to monitor implementation of accounting policies prescribed by AGP.

### **Research & System Development**

12. Scrutiny and Finalizing publication of selected research material on latest trends in accounting policies and procedures.
13. Supervise compilation and updating of the Auditor- General's Manual of Standing Orders, accounting codes and manuals in consultation with CGA, disseminate accounting policy received from International and National bodies, latest trends in theme related to accounting policy among Field Audit Offices for comments and knowledge sharing.
14. Monitor and Supervise seminars, workshops and discussion sessions for the professional development of officers related with accounting policy.

### **Other Responsibilities:**

15. Monitor to formulate and revise comprehensive Audit Policy guidelines in accordance with international best practices;
16. Review to develop a road map and ensure effective monitoring and implementation of audit guidelines and standards by the Field Audit Offices;
17. Review audit processes to ensure that Quality, Integrity and Partnership, the three core values of the reform agenda, are embedded in all processes, standards and regulations of the office of AGP;
18. Give directions to Gather, analyze, synthesize and share the experiences of other SAIs with the local audit standards and practices.
19. Review to suggest policy studies of existing Audit Strategy for highlighting grey areas and conduct improvements in audit practices.
20. Determine the gap by comparing the INTOSAI Guidelines on implementing Audit Standards vis-à-vis old and present audit guidelines, rules and procedures.

21. Share & exchange knowledge links with international, regional and local professional audit institutions and organize professional forum inviting all the stakeholders: PAD, Executive, legislature.
22. Draft policy briefs and short papers on thematic issues, research on new audit trends, matters relating to AGP's mandate and AGP's Ordinance,

### **Preparation of Working Plan**

Deputy Auditor General (Policy) will review the preparation of working plan to set short term and long term objectives. The work plan will serve as a road map to guide future set of activities. It will be improved in the light of emerging challenges and special tasks assigned to the Wing by the Auditor General of Pakistan.

#### **(1)- Short Term Plans**

- i) Appraisal and stock-taking of existing ongoing audit activities by observing Audit Standards and Guidelines.
- ii) Standardization of audit program formulation in line with international best practices and standards.

#### **(2)- Long Term Plans**

- i) Appraising reports on the use of Audit Guidelines in the FAOs.
- ii) GAP Analysis of International Benchmarks with Existing Codes & Manuals
- iii) Introduce Audit in Highly Specialized New and Emerging Areas.
- iv) Creation of Knowledge Groups for Debt management sector, for energy sector and for procurement sector etc.
- v) Publishing of booklets for wider and better understanding of Audit Standards and Guidelines
- vi) Archiving Old and New Guidelines, Standards, Codes and Manuals.

### **Relationship with other Position-holders & Offices**

#### **1. Internal.**

- a. Additional Auditor General- I.
- b. DG Field Audit Offices.
- c. DG (Policy).

#### **2. External.**

- a. CGA Office & AG Offices.
- b. Ministries/Divisions/Departments/Attached Departments/Autonomous Bodies of Federal and Provincial Governments.
- c. INTOSAI

## **Delegated Authority**

- Grant of leave to officers
- Administrative: Grant casual leave to Director General (Policy)

## **KNOWLEDGE**

- Public Financial Management and Accounting Systems
- Constitutional provision related to the Auditor General's Department
- Auditor General Ordinance 2001
- CGA Ordinance 2001
- New Accounting Model
- Accounting Policies and Procedure Manual (APPM)
- Civil servant Act
- Sectoral Audit Guidelines
- Financial Audit Manual
- Public Works Accounts rules, Financial rules and Treasury rules, Audit code, audit manuals, Esta code etc.

## **SKILLS**

- Computer Skills: Particularly Ms-Office, Internet and Email.
- Management Skills: Interpersonal skills, experience and natural ability to get work done efficiently and effectively by subordinates.
- Communication and Reporting skills.

## **ABILITIES**

- Time Management
  - Prioritize work to meet goals set by higher management.
  - Ability to meet deadlines and manage multiple priorities.
- Ability to carry out independent R&D activity and approval and implementation of its outcome.
- Organize office record for efficient working

## **EXPERIENCE**

- At least 15 years of working experience in accounts and audit offices at various positions or training in the field of accounting systems and policy formulation.

### **WORKING CONDITIONS**

- Availability of necessary equipment/logistics including computer, scanner, printer, telephone and fax.
- Adequate number of staff members to undertake the overall job assignments.

### **PERSONAL QUALITIES**

- Leadership qualities focused on managing high quality work.
- Efficient planner and effective communicator who can get work done by the sectional teams within timelines.
- Able to work extended hours when necessary.