

JOB SPECIFICATION

TITLE: Audit Clerk

DEPARTMENT: Gibraltar Audit Office

RESPONSIBLE TO: Assistant Auditor or Auditor

Duties and Responsibilities of the Audit Clerk:

Responsibilities:

- Reporting to: Assistant Auditor or Auditor as the case may be.
- Internal/External Relationships: Working in small teams and liaising with staff in HM Government Departments, Agencies and Authorities.

Main Purpose of the Gibraltar Audit Office:

The Gibraltar Audit Office is the public audit body responsible for auditing the accounts of HM Government of Gibraltar, its Agencies and Authorities. This involves checking accounting records and financial statements to ensure that all receipts and expenditure have been properly accounted for; and identify, assess and examine the risks to regularity, propriety and financial control by testing their respective accounting and financial systems, and advising where appropriate on how these systems may be improved.

Objectives:

The Audit Clerk will be required to carry out all duties relating to basic audit and administrative work allocated to them.

The main duties relevant to the grade include:

- Vouching transactions in an account under direction and supervision, e.g. establishing prima facie evidence of genuineness for selected transactions.
- Testing the arithmetical accuracy of vouchers and accounts.
- Pursuing standard enquiries on subjects under examination.
- Carrying out minor audits under direct supervision.
- Drafting standard letters and memoranda.
- Assisting with other audits as directed.

- Undertaking routine administrative work, e.g. filing papers, updating Acts, Regulations, Orders, etc, posting Progress Returns into Register, maintaining the Vote Book, obtaining files, papers and information from HM Government Departments, Agencies and Authorities as necessary.
- Familiarise with clients and develop and maintain good relations with them.
- Carrying out any other duties as required by the Principal Auditor.
- Deputising for the Assistant Auditor or Auditor grade, as the case may be, if and when required.
- Supervision of staff, if applicable.

The officer will be required to attend relevant training courses, both locally and abroad, and unless he/she already holds a full professional qualification under any UK accountancy body with chartered status, must be required to gain such a qualification within a reasonable time limit set by the Principal Auditor. Support towards attaining the qualification is provided.

PERSON SPECIFICATION – AUDIT CLERK

CRITERIA	ESSENTIAL	DESIRABLE
Qualifications:	<p>A degree in accountancy or other related subject or equivalent qualifications or higher;</p> <p>or</p> <p>A pass in the final of the AAT/CAT examinations or equivalent, or higher qualification.</p> <p>And</p> <p>5 GCSE passes at grades A, B or C, to include English Language and Mathematics, or</p> <p>5 GCE passes 'O' Level, 5 CSE grade 1 or 5 CEE grade 1, 2 or 3, to include English Language and Mathematics, or</p> <p>A full GNVQ (Intermediate), BTEC (Intermediate) or BTEC (First Diploma), OCR National (Level II award), NVQ (Level II award) together with two GCSE passes at grade A, B or C, GCE 'O' Level, CSE grade 1 or CEE grades 1, 2 or 3 in English Language and Mathematics.</p>	<p>In addition, applicants should have ideally achieved at least the first four papers of a UK accountancy body with chartered status and must be studying with a view of attaining the full professional accountancy qualification.</p>
Knowledge:		<p>Knowledge of the Microsoft Office Packages.</p> <p>Knowledge of Government accounting procedures/Accounting Instructions/General Orders and other Government Regulations.</p>
Key Skills and Behaviours:	<p>Ability to communicate effectively both orally and in writing, and possess good mathematical and analytical skills.</p> <p>Plan and prioritise tasks, working under pressure to meet deadlines.</p>	

Key Skills and Behaviours (Cont'd):	<p>Have good organisational skills.</p> <p>Work methodically, accurately and with attention to detail.</p> <p>Work well in a team environment, as well as without close supervision, and be able to act on own initiative.</p> <p>Total discretion and a professional and respectful manner must be displayed at all times.</p> <p>Able to take sound decisions/have sound judgement and follow clearly defined work procedures.</p> <p>Willingness to take on responsibility and be discreet when dealing with confidential information.</p> <p>Able to be analytical and possess logical thought of action.</p>	
Other Requirements:	<p>Available to work on occasions, as required, after normal working hours.</p> <p>Attend relevant courses of training both locally and abroad.</p> <p>The successful applicant for the post must, unless he/she already holds a full professional qualification under any UK accountancy body with chartered status, be required to gain such a qualification within a reasonable time limit set by the Principal Auditor.</p>	