

**FURTHER PARTICULARS OF THE POST OF PRINCIPAL AUDITOR**

# The Role and Responsibilities of the Principal Auditor

The Principal Auditor is an officer of the Gibraltar Parliament; to which they report the results of their work.

The Principal Auditor is supported in the delivery of their function by the Gibraltar Audit Office (GAO) of which he/she is the head. The Principal Auditor’s main function is the external audit of the public accounts of Gibraltar, including statutory corporations, authorities and agencies.

The primary role and powers of the Principal Auditor are set out in Section 74(1) of the Gibraltar Constitution Order 2006, which requires that:

The public accounts of Gibraltar and of all courts of law and all authorities and offices of the Government shall be audited and reported on by the Principal Auditor and for that purpose the Principal Auditor or any person authorised by him/her in that behalf shall have access to all books, records, reports and other documents relating to those accounts.

Section 74 (2) of the Gibraltar Constitution Order 2006 further requires that:

The Principal Auditor shall submit and lay their reports before the Parliament.

The independence of the Principal Auditor is clearly provided for under Section 74 (3) of the Gibraltar Constitution Order 2006 when it further states that:

In the exercise of his/her functions under this Constitution the Principal Auditor shall not be subject to the direction or control of any other person or authority.

Lastly, Section 25 (3) of the Gibraltar Constitution Order 2006 appoints the Principal Auditor an officer of the Parliament.

The role and responsibilities of the Principal Auditor are further prescribed under Part VIII of the Public Finance (Control and Audit) Act, which sets out the Principal Auditor’s powers and duties, reporting responsibilities and right to access information.

The Principal Auditor is also required to audit the accounts of statutory corporations, authorities and agencies; and other bodies whose accounts the Principal Auditor is specifically required or empowered to audit and report on under their respective laws. A copy of every such audited accounts and any report of the Principal Auditor thereon is required to be laid before the Gibraltar Parliament.

Part IX of the Public Finance (Control and Audit) Act also empowers the Principal Auditor to audit and report on the accounts of every person, corporate or similar body that is in receipt of a contribution from public moneys, or in respect of whom the Government has given a guarantee to any person, or whose operations may impose or create a liability on any public moneys – not being a body corporate whose accounts the Principal Auditor is for the time being specifically required or empowered to audit and report on under any other law. A copy of every such audited account and any report of the Principal Auditor thereon is required to be laid before the Gibraltar Parliament.

The Principal Auditor also has a statutory obligation to examine liquidators’ accounts in respect of companies in compulsory liquidation and official trustee accounts of debtors adjudged bankrupt where the winding up commenced prior to 1 November 2014, the date of the coming into force of the Insolvency Act 2011.

The Principal Auditor also audits all Government pension funds and other Government special funds.

# Main Purpose of the Gibraltar Audit Office

The GAO, headed by the Principal Auditor, is the independent public audit body responsible for auditing the public accounts of Gibraltar, its statutory corporations, authorities and agencies.

The work of the GAO involves the audit of financial statements, as well as compliance audits, which is concerned with regulatory (adherence to formal criteria such as relevant laws, regulations and agreements) and with propriety (observance of the general principles governing sound financial management and the conduct of public officials).

In addition, the GAO conducts performance audits that promote the efficient, effective and economic use of public resources by assessing the extent to which government departments and other public bodies have employed their resources; whether financial, human or material; in the performance of their functions and activities.

By reporting the results of their audits to the Gibraltar Parliament, the GAO help hold government departments and statutory bodies to account for the way they use public money. In addition, the GAO’s work aims to help government departments and statutory entities improve performance and service delivery.

Maintaining the GAO’s independence in conducting these functions is critical. The credibility of the GAO’s work relies on being free of influence (real or perceived) so that it can carry out its work and report without constraint. Its independence and reputation are also critical to maintaining the trust and confidence of the Gibraltar Parliament and the public.

# Person Specification

The position of Principal Auditor is a challenging full-time appointment with a significant public and media profile. This section sets out the essential knowledge, experience and personal competencies that are necessary to undertake the role of Principal Auditor. Applicants to the post of Principal Auditor should have:

* Attained a full professional accountancy qualification under any of the UK chartered accountancy bodies;
* Significant post qualification external audit experience, preferably in a public audit service organisation. This should include experience operating at a senior level (Director/Partner or Executive Director), showing a track record of successfully shaping and delivering change and demonstrating flexibility, adaptability and resilience under pressure;
* A sound and demonstrable understanding of external audit and its contribution to the improvement of public services;
* Proven audit technical expertise;
* Demonstrable leadership skills, with evidence of having operated at the top level of management and having successfully challenged auditees, key stakeholders and those in authority;
* Professional independence and the ability to be assertive;
* Highly developed influencing and diplomatic skills when communicating with a wide range of stakeholders, e.g. Chief Executives, Heads of Department, Board Members, Senior Managers and the media;
* A sensitivity to the local culture; and knowledge of, or an aptitude to learn, the functioning of Gibraltar’s public sector;
* A thorough understanding of, and commitment to, public sector ethics, including a commitment to uphold the general principles of conduct in public life;
* Experience of operating successfully in a complex environment and demonstrating sound judgement and impartiality in relation to decision making at Director level; and
* A proven capacity to think strategically and create a culture that encourages initiative, creativity, problem-solving and sharing of information.

# Outside Activities and Interests

The Principal Auditor must not in any capacity engage in any activity which might undermine, or be reasonably thought to undermine, their audit independence or impartiality. The Principal Auditor must not be involved in any kind of political activity and be on their guard against circumstances arising in which their involvement in any outside activity might be seen to cast doubt on their audit impartiality or conflict with their constitutional and statutory office.

# Tenure, Terms, Salary and Pension

The appointee shall be engaged on an initial contract (fixed term) for three years, if from outside of the Public Service.

The appointment will be subject to HM Government of Gibraltar Security Instructions, Departmental and General Orders, Accounting Instructions, Stores Instructions and the Information Technology Security Policy to the extent that they apply to audit officers. Matters of conduct and ethics are governed by the Gibraltar Audit Office Code of Ethics.

The salary is currently £139,886 per annum.

Leave at the rate of 30 working days per annum.

The appointee shall be eligible to contribute towards the Gibraltar Provident Trust Fund No. 2 Pension Scheme or the Gibraltar Guaranteed Superannuation Fund Pension Scheme. Details of these pension schemes are available on request by emailing **recruitment@gibraltar.gov.gi**

**Relocation**

An applicant recruited from overseas will be paid a relocation allowance, details of which are available on request by emailing **recruitment@gibraltar.gov.gi**

# Residence

An offer of appointment is conditional on the Principal Auditor residing in Gibraltar, when they have taken up appointment.

Applicants must be British Citizens and are, or will be on taking up the appointment, resident in Gibraltar.

# Working in Gibraltar

Working in Gibraltar offers a unique blend of professional opportunities and an exceptional quality of life. Nestled on the sunny Mediterranean coast, Gibraltar combines the vibrancy of a bustling business hub with the charm of a small, close-knit community where you can enjoy a dynamic work environment with diverse, international colleagues.

# Application Process

Application forms are available on the Gibraltar Audit Office website, **https://www.gao.gov.gi/careers** and should be submitted by email in pdf format to reach the Secretary, Specified Appointments Commission at **recruitment@gibraltar.gov.gi** by no later than **10:00am on 4th November 2024.**  Any enquiries may be addressed to the Secretary by email to **recruitment@gibraltar.gov.gi**

Short-listed candidates will be required to attend an interview in Gibraltar.

Interviews will take place on 26th November 2024. It would be desirable for the successful applicant to take up the position in early 2025.