

DATE: December 18, 2012

SUBJECT: JOB VACANCY ANNOUNCEMENT – 2013/02

TO: All Qualified Applicants

JOB TITLE: AUDITOR FSN-431

GRADE: FSN-11 with the possibility of hiring the employee at the lower grade if he/she does not meet all the position's experience requirements

Note: Due to the number of applications we receive, only applicants who have been short listed will be contacted by USAID.

A. BASIC FUNCTION OF POSITION

The primary purpose of this position is to serve as an Auditor for RIG/Dakar. S/he conducts assigned audits of USAID financial, program, and management activities, and the financial and, program activities of USAID implementing partners (IPs).

B. MAJOR DUTIES AND RESPONSIBILITIES

Financial Audit activities 50%
Present Auditing Standards Course 20%
Perform operational audits as assigned 30%

For Financial Audit activities, the incumbent's role is to:

Perform desk reviews of financial audits of USAID recipients. This involves: (1) requesting and reviewing annual audit plans from 10 missions in The RIG/Dakar region of cognizance; (2) providing technical assistance to missions in planning for audits; and providing guidance to approved audit firms during the audits. The RIG/Dakar region of cognizance covers 28 countries in North, West and Central Africa and currently includes 30 approved audit firms.

Ensure the quality of audits performed by public accounting firms. This activity involves: (1) performing desk reviews of financial audit reports; (2) communicating with missions and audit firms to improve the quality of submitted audit reports; (3) approving or rejecting submitted audit reports; (4) performing Quality Control Reviews of public accounting firms' working papers for selected audit reports; and (5) maintaining a list of approved audit firms.





Issue audit reports that are found to be acceptable and distribute them to USAID officials. This activity involves (1) drafting letter reports to USAID missions; (2) making recommendations to missions based on the findings in the audit reports; and (3) following up on the recommendations for prompt resolution.

As Financial Audit Trainer, the incumbent's role is to:

Develop and present training courses on auditing in USAID's environment. Specifically, the courses focus on U.S. Government Auditing Standards; the USAID Guidelines for Financial Audits Contracted by Foreign Recipients; USAID Costs Principles; and Fraud Awareness.

The Courses are given in French and English to Supreme Audit Institutions, public accounting firms, USAID recipients, and USAID missions. The courses consist of presentations, discussions, and exercises. Preparation of the courses require research, preparing PowerPoint slides, developing exercises, and translating various technical reference materials such as the Yellow Book, the Guidelines, and the RIG Fraud Indicators Manual into French. It is important to note that these courses are more demanding than most training courses. A large part of the training is composed of presenting the audit subject and answering questions in front of audience that are already experts in this area. To be effective, the Trainer must have an intimate knowledge of U.S. Government Auditing Standards and their application to USAID financial audits. In addition, the Trainer should have practical working experience of how the financial audit program has evolved and be able to answer the "why" questions as well as the "how" questions.

For Performance Audit activities, the incumbent's role is to:

Conduct assigned audits of USAID financial, program, and management activities. The incumbent participates in the audits as a team member and receives general instructions regarding the scope of the audit, the level of detail required, a discussion of anticipated problem areas, and the time allotted for accomplishing the audit or a limited phase of the audit. The incumbent prepares work papers and supporting documentary evidence and submits written reports to supervisors for approval and/or inclusion in broader reports of audit findings.

C. DESIRED QUALIFICATIONS

1. **Education:** Work requires a University Degree in accounting, finance, computer science, or business administration. Completion of some postgraduate study, and/or possession of the host-country equivalent of a CPA, is desirable.
2. **Prior Work Experience:** A minimum of five years of progressively responsible experience in professional accounting and/or auditing is required. Former experience with the USG or USAID is highly desirable, but not required.
3. **Post Entry Training:** On the job training in specialized accounting/auditing procedures.
4. **Language Proficiency:** Level IV English and native facility in French is required.



5. **Knowledge:** A thorough knowledge of professional auditing standards, theories, practices and terminology, and of the principles and accepted practices of governmental and business accounting, is required. A thorough knowledge of applicable U.S. laws and host country requirements and of USAID programs, goals, and objectives. Must be thoroughly familiar with USAID financial regulations and procedures in particular and USAID organization and operations in general. A general knowledge of supply, procurement, contracting and budget matters is required.
6. **Skills and Abilities:** Must have good organizational skills, the ability to analyze factual data and to apply creative thinking and sound independent judgment. Must be able to assimilate and assess difficult and often conflicting materials while recognizing relevant information, and to evaluate audit implications of relevant data. Skills are required to establish and maintain contacts with mid-to high-level officials of USAID and the Host Government, regarding sensitive matters during the audit process and in presenting and supporting recommendations. Must be able to prepare written reports summarizing audit results, audit progress reports, cables, and other correspondence. Work requires skill in the presentation of audit findings in various forums, including USAID missions, AID/W, and/or grantee offices and to host-government officials in Senegal and other countries in West Africa. In addition, the ability to prepare and present courses of instruction to mission, contractor, and host government personnel. The courses will cover U.S. government auditing standards, especially their application to USAID financial audits.

D. POSITION ELEMENTS

1. **Supervision:** Supervisor is the RIG Dakar or Audit Manager. Work is assigned generally in broad terms with objectives to be achieved and suggestions as to approach and/or methodology. Supervisor reviews work incrementally for compliance with IG policy and procedures. Frequently the incumbent travels to other countries unaccompanied by supervisor.
2. **Available Guidelines:** USAID. Automated Directive System, OIG Handbooks, Audit Guides and work plans, GAO Government Accounting Standards (Yellow Book), AICPA Standards and Guides for Financial Audits.
3. **Exercise of Judgment:** Judgment in determining whether all technical aspects of audits are adequately addressed, also judgment regarding adequate evidence to answer audit objectives is required.
4. **Authority to Make Commitments:** Is authorized to incur costs for reasonable expenses in the course of audit assignments; i.e., travel, accommodations, supplies, etc.
5. **Nature, Level, Purpose of Contacts:** High level officials of missions where audit is conducted, as well as key officials of government organizations being audit.





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6. Supervision Exercised: None.

7. Time Required to Perform Full Range of Duties after Entry into Position: Six Months

HOW TO APPLY: Interested applicants should submit a completed OF-612 form or a complete resume to:

Human Resources Mgt. Specialist. or
USAID/Senegal
B.P. 49 - Dakar, Senegal
Email address: usaiddakar-hr@usaid.gov

Human Resources Mgt. Specialist
USAID/Senegal
Petit Ngor - Dakar, Senegal

Deadline to receive applications: January 11, 2013

Cleared by:

Gerard Custer, RIG/DAKAR: *Gerard Custer* Date: 12/18/2012

Abdou Ndiaye, Acting Executive Officer: *Abdou Ndiaye* Date: 12/18/12