

SENIOR INTERNAL AUDITOR, FINANCE

ORGANIZATIONAL CONTEXT FOR THE ROLE OF SENIOR INTERNAL AUDITOR, FINANCE

The Social Security Board (SSB) is a statutory body dedicated to providing inclusive, fair and dependable coverage for its beneficiaries. Committed to delivering a dynamic social insurance program, SSB ensures guaranteed protection that is effective, efficient, and people-centred. Its innovative and trusted team exemplifies both in-person and virtual service excellence, offering sustainable and relevant social insurance programs that are financially prudent and aligned with its mission

Recognizing that its people are central to achieving this mission, SSB prioritizes the continuous development, engagement, and support of its workforce. By cultivating a dynamic and high-performing organizational culture, SSB ensures it remains steadfast in its purpose: to provide responsive, effective, and mission-focused social security services and programs that enhance the lives of those it serves.

ROLE PURPOSE

To support and execute the delivery of internal audit engagements in accordance with the Social Security Act, Global Internal Audit Standards (GIAS), and relevant accounting standards (e.g., IFRS).

ROLE SUMMARY

The role ensures strong internal controls, accurate documentation, and effective risk management while providing independent assurance and compliance oversight. It contributes to continuous improvement by communicating findings, supporting corrective actions, and applying innovative audit methodologies to strengthen financial and operational processes.

KEY RESPONSIBILITY AREAS AND ASSOCIATED ACTIVITIES

1. FINANCIAL AUDIT PLANNING AND DELIVERY

- a) Develop audit objectives, scope, and programs to guide the coordination and execution of financial audits.
- b) Perform audit testing, including tests of controls, analytical procedures, and substantive tests, to evaluate financial integrity and operational efficiency.
- c) Verify assets, liabilities, and receivables, ensuring accuracy and compliance with accounting standards.
- d) Analyse compliance with budgetary standards and financial guidelines.

2. RISK MANAGEMENT

- a) Assess fraud and financial risks and evaluate the effectiveness of governance, risk management, and internal control frameworks.
- b) Contribute to the organization's risk assessment process and support the development of the annual risk-based audit plan.

3. AUDIT REPORTING AND FOLLOW-UP

- a) Prepare comprehensive audit workpapers and documentation that support conclusions, findings, and recommendations in accordance with GIAS.
- b) Communicate audit findings and recommendations clearly to relevant stakeholders to support corrective action and continuous improvement.
- c) Follow up on agreed recommendations to confirm appropriate corrective actions have been implemented effectively.

4. PROFESSIONAL PRACTICE AND CONTINUOUS IMPROVEMENT

- a) Stay current with financial regulations, accounting standards (e.g., IFRS), the Social Security Act, and GIAS.
- b) Apply innovative, risk-based audit methodologies to enhance financial audit quality.
- c) Maintain professional competence through training, certification, and engagement in financial and audit networks.
- d) Uphold ethics, integrity, and transparency in all financial audit activities.

ROLE REQUIREMENTS

The position of Senior Internal Auditor, Finance is classified under Organizational Level Six, Operational Supervisory.

Minimum Education and Experience

1. Bachelor's degree in Accounting, Finance, Auditing, or closely related discipline such as Business Administration, Public Sector Management, or Economics, with a strong focus on financial operations or compliance.
2. Two (2) years supervisory experience (including acting in a supervisory role) which includes exposure in an audit, finance, or compliance-focused environment, preferably with direct involvement in audit coordination, documentation management, or internal control monitoring.

OR

1. Associate's degree in Accounting, Finance, Auditing, or closely related discipline such as Business Administration, Public Sector Management, or Economics, with a strong focus on financial operations or compliance.
2. Three (3) years supervisory experience (including acting in a supervisory role) which includes exposure in an audit, finance, or compliance-focused environment, preferably with direct involvement in audit coordination, documentation management, or internal control monitoring

Additional credentials considered asset:

1. Pursuing a Certified Internal Auditor (CIA) certification with working knowledge of the International Financial Reporting Standards (IFRS) or other Finance related Audit Certification.

Essential Knowledge, Abilities and Expertise:

1. Knowledge of internal audit methodologies and risk-based audit approaches.
2. Familiarity with the Global Internal Audit Standards (GIAS), and applicable accounting standards (e.g., IFRS).
3. Proven ability to manage audit logistics, track findings and follow-ups, and maintain organized records in compliance with professional auditing standards.
4. Skilled in audit workflow coordination, including scheduling, documentation preparation, and stakeholder communication.
5. Familiarity with financial management and audit systems such as Great Plains (GP), Peransa, or other ERP and document management platforms.
6. Strong written and verbal communication skills, including the ability to draft summaries, prepare reports, and engage with internal teams professionally.
7. High level of discretion and ethical integrity in managing confidential audit records and sensitive organizational information.
8. Working knowledge of the organization's financial and operational structure, with the ability to navigate internal processes and compliance protocols.

- Understanding of the accountability framework and the organization’s statutory obligations in relation to audit oversight.

WORK EFFORT

The role requires:

- High levels of concentration and analytical thinking to interpret and apply complex laws, standards, and guidelines.
- Continuous assessment of audit findings to formulate practical, value-added recommendations for management.
- Simultaneous management of multiple audit engagements while maintaining attention to detail and accuracy.
- Managing challenging discussions when presenting audit findings that may be sensitive or result in resistance from auditees.
- Providing supportive leadership to team members, especially when navigating tight deadlines or difficult engagements.
- Maintaining professional composure and impartiality when faced with competing interests or pressures from various stakeholders.
- Primarily sedentary work involving extended periods of sitting while reviewing documents, conducting analyses, and preparing reports.
- Occasional movement within office premises for meetings and consultations with auditees and management.

WORKING CONDITIONS

The role is primarily office-based with a structured work schedule, but it involves regular interaction with teams across the organisation and frequent engagement with audit systems, records and reporting tools.

- Standard office environment with regular use of computers, financial systems, and documentation platforms.
- Occasional exposure to stressful situations due to workload pressures, tight timelines, and the nature of compliance audit findings.
- Involves prolonged periods of desk-based work, requiring sustained concentration, accuracy and data handling.
- Moderate to high mental demands, especially during peak audit cycles, when multiple tasks, deadlines and follow-ups may converge.
- Requires the ability to remain focused under pressure, manage competing priorities, and respond promptly to urgent or time-sensitive audit activities.
- May experience periods of heightened stress or cognitive fatigue, particularly when supporting concurrent audits, preparing materials for oversight bodies or tracking complex audit findings.
- Maintain emotional composure and discretion, especially when handling sensitive information or engaging with teams on compliance-related issues.
- Uphold strict confidentiality protocols and data security standards.
- Occasional flexibility in work hours may be required to meet key deliverables or support the timely completion of audit engagements.

COMPETENCY MODEL

Proficiency Scale				
Level 1 Introductory	Level 2 Basic	Level 3 Proficient	Level 4 Mastery	Level 5 Authority
<i>Minimal demonstration of behaviors related to the competency.</i>	<i>Demonstration of behaviors related to the competency indicates <u>potential for growth</u>.</i>	<i>Demonstration of behaviors related to the competency indicates <u>adequate strength</u> to fully perform job role.</i>	<i>Demonstration of behaviors related to the competency definitively indicates a <u>high level of development</u>.</i>	<i>Demonstration of behaviors related to the competency indicates a very high level of development and <u>serves as a role model</u> for others.</i>

SUMMARY OF COMPETENCIES			
Competency Type	Competency Name	Definition	Minimum Level
CORE	Achieving Results	Maintaining consistent focus on the efforts necessary to achieve quality results in line with operational and strategic goals, objectives, and priorities.	Level 3
	Building Trust	Interacting with others in ways that inspire confidence in one's intentions and those of the organization.	Level 3
	Building and Maintaining Relationships	The ability to successfully establish and maintain reciprocal, high trust, harmonious working relationships that create value for others, support the achievement of role-related objectives and furthers the aims and objectives of the organization.	Level 3
	Effective Delegation	Allocating authority and autonomy to maximize the individual's contribution to organizational success.	Level 3
	Enabling Optimal Performance	Applying strategies and tactics that build the capacity, capability, and confidence of others to fulfil current and future job roles and responsibilities as effectively as possible.	Level 3
	Resilience	The ability to maintain stamina and performance under stressful conditions and rebound from setbacks and adversities.	Level 3
	Personal Credibility	Demonstrated concern that one be perceived as responsible, reliable, and trustworthy.	Level 3
	Providing Motivational Support	Skill at enhancing others' commitment to their work.	Level 3
FUNCTIONAL	Business Acumen	Maintains expertise of the business environment and specific organizational factors.	Level 3
	Internal Audit Management	Supports and manages the internal audit function.	Level 3
	Governance, Risk and Control	Applies a thorough understanding of governance, risk, and control appropriate to the organization and to own role.	Level 3
	Audit Communication	Effectively imparts or exchanges thoughts, opinions, or information.	Level 3
	Persuasion and Collaboration	Works with and motivates others to achieve organizational objectives.	Level 3
	Critical Thinking	Applies process analysis, business intelligence and problem-solving techniques.	Level 3
	Internal Audit Delivery	Carries out internal audit engagements.	Level 3
	Improvement and Innovation	Embraces change and new ideas, engaging in activities that add value to the organization.	Level 3
TECHNICAL	Global Internal Audit Standards (GIAS)	Applies the Global Internal Audit Standards (2025).	Level 3
	Ethics and Internal Audit Core Principles	Promotes and applies internationally recognized core principles and rules of conduct for the internal audit profession.	Level 3
	Financial/Accounting Knowledge	Relevant knowledge and understanding required to carry out efficient and effective financial/accounting audits.	Level 3
	Risk Assessment and Control Evaluation	Identifying, assessing, and evaluating compliance risks, controls, and exposures, and offering recommendations to	Level 3

SUMMARY OF COMPETENCIES			
Competency Type	Competency Name	Definition	Minimum Level
		improve governance, risk management, and control frameworks.	

**The above functional and technical competencies align with guidance from the IIA's Global Internal Audit Competency Framework and IPPF/GIAS principles docs.ifaci.com; [internal-audit-strategy.com](https://www.iaa.org.uk/internal-audit-strategy); theiia.org, focusing on progressive skill development across proficiency levels.*