

POSITION DESCRIPTION – APRIL 2023

POSITION TITLE: Auditor - Intelligence Compliance and Investigation Division

LOCATION: Suva, Nadi, Lautoka, Labasa

REPORTS TO: Principal Auditor / Team Leader/Manager

THE ORGANIZATION

The Fiji Revenue and Customs Service (FRCS) is a statutory Service established under the FRCS Act 1998. FRCS is an agent for the State for administration and enforcement of Tax and Customs laws in Fiji. Our Vision is to be a world class revenue Service delivering excellence in revenue collection, border protection, trade, and travel facilitation. Our organizational Values are - One organization; Leadership; Valuing employees; Integrity; Results focus; Partnership development.

POSITION PURPOSE

The Auditor is accountable for the effective conduct of the tax audit functions. Responsibilities include, the conduct of full integrated, limited scope, simple /specific issue audits and for all tax types that aims to strengthen compliance and to ensure effective management of Fiji Tax and Customs legislative requirements. Effective and sound communication with stakeholders and managing timelines as well as stakeholder perceptions are strong pillars for this role.

The position works proactively in collaboration with both internal and external stakeholders to provide and utilize intelligence, available information and analytics to identify situations, patterns, typologies and trends of tax risks, and address them. The responsibilities also include support for management and leadership and participation in capability development programs to address the technical and skills gaps.

As a key member of the Audit Team this role contributes to the FRCS operational leadership, strategic direction and achievement of our Vision.

ACCOUNTABILITIES

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
Core Responsibilities	<ul style="list-style-type: none"> ▪ Identify, Profile and Select potential audit cases. ▪ Review referrals for audit ▪ Monitor and Evaluate compliance to all tax legislations. ▪ Conduct tax audit, compliance review and investigation on selected taxpayers. ▪ Conduct appropriate education and awareness to taxpayers being audited ▪ Present to Audit Review Panel for cases with discrepancies above \$500k ▪ Facilitate payment of tax liability by the taxpayer with DMU ▪ Perform additional tasks referred by Team Leader or Management ▪ Participate and Contribute in Compliance Improvement Projects ▪ Request technical/operational advice or opinion from relevant stakeholders. ▪ Conducting in-depth analysis on compliance issues on need basis

	<ul style="list-style-type: none"> ▪ Accomplish operational targets set by management (Case Turnover Assessment and Collections) ▪ Assist Legal team in cases that proceed to court hearing ▪ Compilation and submission of reports to Team Leaders/ Management as and when needed ▪ Conduct Post Audit review on selected taxpayers ▪ Follow-up with Debt Management Services for audit cases under time to pay arrangements (TPPA) – Unpaid Audit Assessments ▪ Conduct of raids on taxpayer premises to obtain information as and when requested ▪ Annual submission of Performance Measurement System (PMS) templates and collation of evidence for review by management ▪ Contribute to the development of Compliance Improvement Strategies if requested ▪ Perform Data analytics on available data such as VMS, Trade Data, Tax Statistics and 3rd party data.
<p style="text-align: center;">Effective Planning & Execution of Tax Audit, Compliance Review And Investigation</p>	<ul style="list-style-type: none"> ▪ Coordinate the formulation of audit management plans and conduct of tax audits as per relevant legislations and audit processes and guidelines. ▪ Perform Data Matching Analysis on VMS, NTIS and Trade Data ▪ Effective knowledge and application of tax legislations and other relevant policies with good knowledge of targeted businesses and industries ▪ Proactively collaborate with internal and external parties to implement appropriate analytical techniques, assessment tools and procedures for identifying, preventing and assessing risks to revenue of all tax types. ▪ Comply to the audit timelines as stated in Audit Manual and SOP
<p style="text-align: center;">Implementation of Tax Compliance Initiatives and Promote Voluntary Compliance</p>	<ul style="list-style-type: none"> ▪ Continuous establishment of new systems, procedures and implementation of ways of work across the full range of audits to strengthen effective management of Fiji Tax and Customs legislative requirements ▪ Work in partnership with operation leaders to ensure revenue is collected through voluntary compliance and audit processes and procedures ▪ Develop and implement techniques to evaluate operations and activities and review results of investigations, internal audits, research studies and make recommendations for improvement where needed.
<p style="text-align: center;">Partnerships and Customer Service</p>	<ul style="list-style-type: none"> ▪ Develop relationships with customers and revise methods to improve FRCS responses to their needs ▪ Ensure a culture of internal and external customer service across all areas of responsibilities ▪ Support and participate in information and education initiatives to increase business and community awareness and understanding of their Tax obligations ▪ Conduct Back to Office training on technical workshops/trainings attended ▪ Working with other Law Enforcement Agencies for cases of interest and as directed by Management. ▪ Attend and Participate in internal meetings upon invitation
<p style="text-align: center;">Audit Reporting</p>	<ul style="list-style-type: none"> ▪ Collaborate with both internal and external stakeholders to provide and utilize intelligence to ensure reasonable measures are

	<p>implemented that comply with applicable laws, policies and procedures</p> <ul style="list-style-type: none"> ▪ Monitor and focus in supporting FRCS to achieve responsible and effective governance and ethics, best practice of audit compliance ▪ Observe internal controls to efficiently monitor adherence to applicable statues and regulations ▪ Ensure quality audits are conducted in line with the approved audit manual and standard operating procedures (SOP). ▪ On-going monitoring and evaluation of the ethical culture and compliance with laws, regulations, policies and procedures ▪ Contribution to Board Papers for material audit cases or areas of interest if requested
Stakeholder Management	<ul style="list-style-type: none"> ▪ Support and participate in information and education initiatives to increase business and community awareness and understanding of their Customs and tax obligations ▪ Comply with the FRCS Code of conduct practicing ethics and integrity in all dealings with both internal and external stakeholders.
Team Work	<ul style="list-style-type: none"> ▪ Actively participate in the Team, contributing to the strategic thinking and development of FRCS, and modelling positive leadership, integrity and respect in all activities and interactions both internally and externally ▪ Exercise the highest standards of fiscal financial and asset management within own area of responsibility and support colleagues and management in effective and judicious stewardship of the budget and financial management of FRCS
Security & Risk Management	<ul style="list-style-type: none"> ▪ Identify organizational risks, in your area of responsibilities and have these registered in the risk register ▪ Work with leaders on risk management, disaster recovery & contingency planning
Health, Safety, and Wellness	<ul style="list-style-type: none"> ▪ Demonstrate high standards of Health, Safety and Wellness across FRCS incorporating components into development initiatives where appropriate ▪ Adhere to relevant Occupational Health, and Safety (OHS) obligations and support of health, safety and wellness initiatives are supported

DELEGATIONS

As may be delegated by Management from time to time.

PERSON SPECIFICATION

Job Title Criteria	Essential	Desirable
Qualifications	<ul style="list-style-type: none"> ▪ Degree in Accounting, Financial Management, Taxation or Finance 	<ul style="list-style-type: none"> ▪ Membership of FIA/ CPA ▪ Post-Graduate and Masters Degrees
Knowledge and Skills	<ul style="list-style-type: none"> ▪ Computer and Tax Software Systems Literacy ▪ Analytical and Research Skills ▪ Attention to Details ▪ Excellent Communication and Presentation skills 	

	<ul style="list-style-type: none"> ▪ Intelligence Information Gathering, Case selection and risk profiling 	
Previous Experience	<ul style="list-style-type: none"> ▪ Experience in audit and International taxation work will be an advantage 	
Personal Attributes	<ul style="list-style-type: none"> ▪ Interpersonal Skills ▪ Detailed oriented ▪ Integrity ▪ Holistic Thinker ▪ Initiative ▪ Proactive ▪ Team Player ▪ Energetic ▪ Achiever ▪ Resilience 	

PERFORMANCE COMPETENCY INDICATORS

As a leader your performance is measured through two criteria:

- **Performance outcome criteria** for your area of responsibility. These are agreed and reviewed annually. You report weekly and monthly to the Principal Auditor on progress, and provide mitigation strategies and timelines where agreed criteria are at risk of non-achievement.
- **Leadership competencies** - you report quarterly on your facilitation performance measured against the competencies for your role. These are set out below.

COMPETENCY	COMPETENCY DESCRIPTOR
Managing Vision & Purpose	<ul style="list-style-type: none"> ▪ Is future focused, optimistic and effectively communicates a compelling and inspired vision to others in the organization ▪ Successfully rallies support for the vision; makes it shareable by everyone and inspires everyone to move forwards
Strategic Agility & Innovation Management	<ul style="list-style-type: none"> ▪ Is future orientated and is able to articulate a credible picture and vision for the future including possibilities and likelihood, and breakthrough strategies/plans ▪ Fosters innovation at work, has good judgement about which creative ideas and suggestions will work in reality and is able to effectively implement ideas
Dealing With Ambiguity & Conceptual Thinking	<ul style="list-style-type: none"> ▪ Copes effectively with change, can act without having the total picture and can comfortably handle risk and uncertainty ▪ Uses reasoning and intuitive processes to understand a situation or problem without being constrained by the current reality and identifies potential solutions and viable alternatives that may not be obviously related or easily identified
Drive For Results	<ul style="list-style-type: none"> ▪ Can be counted on to successfully exceed goals and expectations by consistently being a top performer, continually pushing themselves and others for results
Decision Quality	<ul style="list-style-type: none"> ▪ Utilises a mixture of analysis, wisdom, experiences, and judgement to make high quality, timely decisions, that produce

	<p>ideas and solutions that are accurate and demonstrate sound judgement, risk management, and integrity</p> <ul style="list-style-type: none"> ▪ Provides coaching to others to make decisions that sit within their delegations and area of responsibilities
Political Savvy	<ul style="list-style-type: none"> ▪ Can navigate through complex political and organizational situations effectively, quietly and with integrity ▪ Can efficiently anticipate where roadblocks are likely to be and appropriately circumnavigate them
Conflict Management	<ul style="list-style-type: none"> ▪ Ability to read situations quickly; stick with tough conversations and situation with the intention of settling disputes equitably ▪ Responding to conflict by listening, searching for common ground and gaining cooperation with minimal friction

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