

POSITION DESCRIPTION – October 2023

POSITION TITLE: ASSISTANT TAX AUDITOR

REPORTS TO: PRINCIPAL AUDITOR

LOCATION: Suva, Nadi, Lautoka, and Labasa

THE ORGANIZATION

The Fiji Revenue & Customs Service (FRCS) is a statutory Service established under the FRCA 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

An Assistant Tax Auditor within the Intelligence, Compliance and Investigations Division is responsible for the effective conduct of Post Assessment functions of VAT, Income Tax and other Self assessed tax types. The position ensures that tax declarations made to FRCS are accurate and reliable and that the correct revenue has been declared and correct refunds and losses have been claimed by taxpayers.

As a member of the Intelligence, Compliance and Investigation Team, the role contributes to the achievement of our Vision.

ACCOUNTABILITIES

KEY RESULTS AREAS	KEY ACCOUNTABILITIES
Core Responsibilities	<ul style="list-style-type: none"> ▪ Attends to the verification of system generated cases relating to VAT, Income Tax, Fringe Benefit Tax and other tax types ▪ Conduct systematic and documentary checks on allocated case and referrals from other business units. ▪ Identify cases that require full audits to be referred to respective Audit Teams ▪ Initiate adjustments to correctly reflect the revenue payable and refunds due. ▪ Perform physical checks on cases that require additional verification. ▪ Maintain required reports to account for financial outcomes of the verification and specific adjustments ▪ Carry out basic risk profiling ▪ Conduct Verification of First VAT Refund Audits, Deregistration and New Dwelling Claims ▪ Perform Data analytics from VMS Tax Core ▪ 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>Effective Planning & Execution of Tax Audit, Compliance Review</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 ▪ Comply to the audit timelines as stated in Audit Manual and SOP
<p>Implementation of Tax Compliance Initiatives and Promote Voluntary Compliance</p>	<ul style="list-style-type: none"> ▪ Participate in Compliance assurance programs ▪ 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>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 ▪ Attend and Participate in internal meetings upon invitation
<p>Audit Reporting</p>	<ul style="list-style-type: none"> ▪ 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 ▪ Preparation of audit reports and audit files on time.
<p>Stakeholder Management</p>	<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.
<p>Team Work</p>	<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
<p>Security & Risk Management</p>	<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
<p>Health, Safety, and Wellness</p>	<ul style="list-style-type: none"> ▪ Demonstrate high standards of Health, Safety and Wellness across FRCS incorporating components into development initiatives where appropriate

	<ul style="list-style-type: none"> Adhere to relevant Occupational Health, and Safety (OHS) obligations and support of health, safety and wellness initiatives are supported
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DELEGATIONS:

As may be delegated from time to time for specific tasks.

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
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 Report Writing skills Intelligence Information Gathering 	
Previous Experience	<ul style="list-style-type: none"> Basic experience in financial auditing Some experience in tax audit work will be an advantage 	
Personal Attributes	<ul style="list-style-type: none"> Interpersonal Skills Analytical Integrity Holistic Thinker Initiative Proactive Team Player Energetic Confidence Resilience 	

PERFORMANCE COMPETENCY INDICATORS

As the Assistant Tax Auditor in FRCS, your performance is measured through two criteria:

- Performance outcome criteria** for your area of responsibility. These are agreed and reviewed annually with Deputy Director – ICI You report Monthly to Team leader on work progress, and work on mitigation strategies and timelines where agreed criteria are at risk of non-achievement.

COMPETENCY	COMPETENCY DESCRIPTOR
Leadership	The staff will observe Leadership directions to ensure Organisational deliverables are met.

Results Focus	The organisation (staff) will focus on results are guided and balanced by the interest of all stakeholders, using a balanced set of performance measures that offers an effective means to monitor actual performance, and to marshal support for improving results.
Continuous Improvement & Learning	The organization (staff) aims to achieve the highest level of performance by adopting a well-executed approach to continuous learning and improvement by incremental and breakthrough improvement and adaptation to change that leads to new goals and/or approaches.
Design, Quality & Prevention	The organization (staff) will emphasize on design quality, hence anticipating problems and waste prevention at the design stage.
Partnership Development	The organization (staff) will build internal and external partnerships to better accomplish its goals.
Valuing Employees	We will continue to invest in the development of its workforce through education, training and opportunities for continued growth. In return FRCS has the right to expect high levels of productivity and integrity.
One Organisation	Managers and staff will work as one towards the goals of FRCS.
Integrity	Managers and staff of FRCS will behave with utmost integrity.

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