

**DEPARTMENT OF REVENUE**  
**MINISTRY OF FINANCE**

**TERMS OF REFERENCE**

**MINISTRY** : Finance  
**DEPARTMENT** : Revenue  
**BUREAU** : Internal Revenue  
**POSITION TITLE** : **JUNIOR AUDITOR**  
**SUPERVISOR'S TITLE** : Director of Audit  
**SUPERVISION GIVEN** : Director of Audit

**BACKGROUND**

The Ministry of Finance, in an effort to enhance its risk management of revenue compliance, announces the recruitment of Tax Auditors for the Revenue Department.

**JOB SUMMARY**

The Junior Auditor is the junior partner in an audit team assigned to conduct various types of tax audits to ascertain comprehensive tax compliance with all the applicable provisions of the Revenue Code.

**DUTIES**

Under the direct supervision of a Senior/Lead Auditor and working closely with the Director of Audit, the Junior Auditor will have the following tasks and responsibilities:

- 1) Assists the Senior/Lead Auditor in the conduct of taxpayers Audits and also conduct audit
- 2) Performs various audit and analytical tasks as assigned by the Senior/Lead Auditor
- 3) Assists the Senior/Lead Auditor in the preparation of work plans, schedules, etc
- 4) Work closely with the Senior/Lead Auditor to organize, plan and implement scheduled audits
- 5) Assists the Senior/Lead Auditor in the planning and implementation of taxpayers Audits

- 6) Conduct ratio analysis of financial records of businesses to determine and analyze business trends
- 7) Participates in pre-audit and post-audit conferences with taxpayers and their representatives to present findings of audits.
- 8) Assist in writing audit findings and related report.

## **KEY QUALIFICATION**

### **Education:**

- 1) Bachelor of Science (BSc) Degree in Accounting or Business administration  
or
- 2) Professional certificate - Certified Public Accountant or Certified auditor with work experience in accounting or auditing

### **Required Knowledge, Skills and Abilities:**

Knowledge of:

- 1) Generally Accepted Accounting Principles, and theories
- 2) Generally Accepted Auditing Standards and Procedures
- 3) Office procedures and private or public sector/government accounting functions
- 4) Common business practices relating to the keeping of accounting books and other financial records
- 5) Revenue code of Liberia, and similar tax legislations

## **ABILITIES**

Ability to:

- 1) Perform various audit tasks and prepare audit report
- 2) Analyse and interpret a variety of business functional records and statements
- 3) Work professionally with other revenue department employees, taxpayers and the public.
- 4) Demonstrate ethical behaviour and work with minimum supervision
- 5) Work with a team and collaborate and cooperate professionally with other revenue department employees
- 6) Ability to communicate efficiently both orally and in writing
- 7) Be computer literate with proficiency in minimum MS Excel, MS Word, etc

A consultant will be selected for the position in accordance with the procedures set out in the African Development Bank's Guidelines: *Rules and Procedures for the Use of Consultants Procurement and Fiduciary Services Department (ORPF) May 2008.* Interested individual consultants may obtain further information at the address below from Monday to Friday between 0830 hrs and 1630 hrs. The deadline for submission of applications is 4 May 2010 .Time 16:00 Hrs Sharp late applications will rejected and sent back unopened

All applications must be addressed to the Procurement Officer

PFMU

3<sup>rd</sup> Floor

Broad Street

Ministry of Finance

Monrovia

Liberia

[pfmuprocurement@mof.gov.lr](mailto:pfmuprocurement@mof.gov.lr)

or Kennethgeyi@gmail.com