



RS FORM 2 - JOB DESCRIPTION

SECTION A - POSITION DETAILS

MINISTRY/AGENCY/OFFICE: MOFT

DIVISION/SECTION: Inland Revenue Division

DUTY STATION: Honiara

POSITION NUMBER (HRMIS, 273-10144

MINISTRY VACANCY REF: IRD/26/2023

POSITION TITLE: Auditor

POSITION LEVEL: L8/9

ANNUAL SALARY RANGE: \$54,414.22 - \$67,273.70

THIS POSITION REPORTS TO: Senior Auditor

THIS POSITION SUPERVISES: None

LIAISONS:

- a) **Internal:** Team Leader Audit and Investigations, Team Leader Provincial Offices, Senior Auditors, Senior Compliance Officers - Provincial Offices, Senior Taxpayer Services staff, Senior Arrears and Returns Officers and all IRD staff as required.
- b) **External:** Taxpayers and Tax Agents.

SECTION B - SCOPE OF DUTIES

The Ministry of Finance & Treasury is mandated to provide strategic advice, leadership and reporting on the economic reforms, monetary, budget and fiscal policy to the Solomon Islands Government. Across the public service, the ministry is responsible for the financial reporting, preparing and managing the annual recurrent budget.

The Solomon Islands Inland Revenue Division supports the Ministry in fulfilling its mandated responsibility by maximizing the annual revenue collection to ensure the ministry's objectives are met and most so to improve the lives of all Solomon Islanders.

The role of Auditor is to identify, examine and address key risks across the tax base by using risk information and intelligence generated and prioritized by the Risk Management team. The auditor will investigate taxpayers, review and analyse tax documents and financial records to

establish if they are complying with tax legislation and policy and to promote voluntary compliance. This role will include managing challenging situations where taxpayers have not complied and are pressured to do so or face enforcement. A key role of this position will be to make contact with taxpayers or their tax agents and where necessary educate them on their tax obligations where they have failed to comply. This role requires a high standard of integrity and good relationship management skills.

SECTION C - KEY DUTIES

This position is required to undertake the following duties:

- Conduct investigations into the tax affairs of taxpayers
- Actively manage their cases and engage with and keep taxpayers and/or their tax agents informed through interviews and other communications
- Provide clear and technically correct explanations of discrepancies
- Make recommendations to the Team Leader and Senior Auditor for the prosecution or imposition of penalties on taxpayers in breach of the law.
- Promote voluntary compliance by providing information and support that will help taxpayers meet their tax obligations
- Take initial action to recover money owing to IRD as a result of the audit activity
- Ensure audits meet required quality standards, apply the legislation correctly and in accordance with IRD's policies, procedures and practices.
- Maintain high standards of professionalism and integrity
- Undertake any other duties as reasonably required or directed by the Responsible Officer or Supervisor.

SECTION D - KEY DELIVERABLES

The incumbent of this position will have their performance assessed according to following key deliverables:

1. Timely and quality audit decisions and actions that identify and address taxpayer non-compliance
2. Achievement of the team's audit plan including performance standards.
3. Accurate and timely recording of audit results are provided to the Senior Auditor including trends identified and other issues that need to be addressed.
4. Proactive engagement with taxpayers and their tax agents in a manner that positively influences compliance behaviour.
5. Maintain high standards of professionalism and integrity.
6. 100% attendance (unless on authorised leave) and compliance with Code of Conduct

SECTION E – QUALIFICATIONS AND CAPABILITIES

Mandatory Qualifications

- Diploma or Bachelor degree in Business or Accounting and/or at least 4 years tax and/or auditing experience.

Desirable Qualifications

- Previous experience in tax and/or audit or arrears and returns management is desirable.

Capabilities Required

- A good understanding of SIIRD's Acts, regulations, and policies or ability to quickly acquire.
- An understanding of SIIRD's information systems or ability to quickly acquire.
- An understanding of core tax functions.

SECTION F - KEY SELECTION CRITERIA

Suitability for this position will be assessed against the following key selection criteria:

KSC1. Ability to gather and analyse information and make effective decisions based on legislation, facts and information.

KSC2. Well organised and active management of casework

KSC3. Good written and verbal communication skills

KSC4. The ability to problem solve and analyse information from a range of sources and reach sound conclusions based on facts and evidence within an appropriate timeframe.

KSC5. Must be able to demonstrate a strong commitment to upholding Public Service Values and Code of Conduct including high level of work attendance

SECTION G - TERMS AND CONDITIONS

Fortnightly Salary: \$2,092.85 - \$2,587.45 Annual Salary: \$54,414.22 - \$67,273.70

Annual Leave entitlement: **28 days**

Other Conditions of Service relevant to this position:

- a) 10% Housing allowance
- b) 7.5% Superannuation
- c) 22.5% Special duty allowance paid fortnightly
- d) Annual leave fares and travel expenses

SECTION H - APPROVAL *(Business use only)*

This Job Description is approved on the basis that I believe it accurately reflects the requirements of the position and will assist the Ministry/Office to achieve its corporate objectives:

.....
Permanent Secretary/Responsible Officer

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Date Approved

Additional Comments:

Approved