

## Job Description

<b>Title:</b> Principal Investigation Officer – LEs	<b>Group:</b> Inland Revenue Service
<b>Unit:</b> Audit and Investigations	
<b>Reportsto:</b> ACEO Audit and Investigation	<b>Position code:</b> RE002445
<b>Salary grade:</b> A16- \$50,296/\$58,527	<b>Date:</b> Nov 2021

### 1. About the Audit and Investigations division:

Audit and Investigations builds Government and community confidence in Inland Revenue's ability to collect tax, by taking the lead in detecting and addressing customer non-compliance across the range of tax laws administered by the Service. Primary activities focus on the detection and deterrence of evasion and avoidance activities, and the provision of correct tax advice and rulings. The division plays a key role in ensuring that Government receives the correct revenue, via conducting audits and investigations on all taxpayers'/registered persons' tax affairs.

### 2. Position purpose – an overview of what you're here to do:

The primary responsibilities of this position are to provide technical and people leadership to a team of Audit and Investigations Officers focused on a segment of allocated customers within either the 'Large Enterprises' (LEs) or 'Small and Medium Enterprises' (SMEs) segment, complete complex audit and investigations relating to these customers, and participate in operational and strategic planning and reporting.

The Principal Investigations Officer may also be required to act as the ACEO in meetings and during investigations.

### 3. Duties and responsibilities – a summary of what we expect you to achieve:

Job-specific duties and accountabilities – things specific to this job:

#### Management, planning and reporting:

- Manage the section ensuring that work programs and audit and investigations strategies are developed in a way that achieve the strategic goals identified in the Corporate Plan
- Prepare and manage the team's work plan and the day to day activities of the team, allocating work and monitoring performance on an ongoing basis
- Provide timely, informative and accurate reports e.g. for Division, Inland Revenue or Ministry management, on the team's performance against outputs, making suggestions on corrective action and making recommendations on improvements to systems and procedures as necessary
- Contribute to developing compliance and audit strategies for the Division, Inland Revenue and the Ministry.

#### People leadership:

- Lead and manage staff including providing honest and constructive feedback, coaching and learning opportunities, and managing performance to ensure outcomes are achieved
- Provide technical/procedural guidance, support, direction and role modelling to staff and facilitate access to technical tools, training and specialist support wit



- Maintain a level of personal technical knowledge that demonstrates technical credibility across the range of activities undertaken by the team
- Deputise as Head of the Division in the absence of the Assistant Chief Executive Officer.

**Audits and investigations:**

- Assist in the review and selection of files for audit/inspection activities
- Conduct the most complex audits/investigations including tax evasion investigations, among the customers in the allocated segment
- Analyse the results of audit/inspection activities and issue respective assessments imposing penalties/penal taxes and follow up as required.

**Risks and intelligence:**

- Conduct risk-based assessments to assist with prioritising audit/investigation activities
- Provide intelligence to support strategic compliance planning.

**Disputes, rulings and litigation:**

- Liaise with Technical and Legal Support, the Assistant Chief Executive Officer and others as required to prepare rulings and responses to disputes and other related correspondence
- Represent the Commissioner/Chief Executive Officer in cases where Court action is instituted by the Ministry or the taxpayer arising from audit activities.

**Provision of integrated services to LE / SME customers across Inland Revenue:**

- Liaise as necessary with Taxpayer Services and Collections and Enforcement staff to ensure the provision of seamless customer service, the sharing of information and an increase in voluntary compliance
- Share technical leadership, analysis and insight relating to customers within the allocated segment across Inland Revenue
- Participate in/lead meetings and compliance strategy development regarding the allocated customer segment across Inland Revenue.

**Other tasks:**

- Complete other Ministry-related tasks, assignments and projects as requested on an ad hoc basis that are within the incumbent’s capabilities.

To be effective in achieving the objectives and expectations described above, incumbents in this position will need to demonstrate the following knowledge, skills and experiences:

<b>Merit</b>	<b>Job Competencies</b>	<b>Descriptors</b>
<b>Skills &amp; Abilities</b>	1. Customer Service and Interpersonal Skills  2. Communication Skills  3. Time Management skills  4. Auditing and Investigation Skills	I. Able to provide prompt and effective facilitation of cases and to taxpayers within the target time frames.  II. Communicates clearly in Samoan and English for both written and verbal.  III. Ability to use time effectively especially busy times.  IV. Demonstrate ability to conduct audit work effortlessly in any circumstance as directed by supervision.



	<p>5. Achieving and delivering results</p> <p>6. Analytical and Reporting skills</p>	<p>V. Understands and appreciates the organisation’s direction, through the implementation of set work tasks towards the achievement of Audit and Investigation objectives. Demonstrates enthusiasm and passion in work tasks to motivate others in the timely delivery of work result.</p> <p>VI. Able to analyse and submit audit/inspections work on time.</p>
<b>Personal Attributes</b>	<p>1. Commitment and Personal Drive</p> <p>2. Team work</p> <p>3. Integrity</p>	<p>I. Ability to motivate other co-workers to jointly deliver excellent results.</p> <p>II. Proactive team member, who can work as part of a team, establish and maintain good relationships with both internal and external taxpayers of the Ministry.</p> <p>III. Acts with integrity at all times.</p> <p>IV. Ability to recommend constructive decision on cases.</p>
<b>Experience</b>	<p>1. Experience, knowledge and Past Work Performance</p>	<p>I. At least 5 years relevant working experience as per job requirement.</p>
<b>Qualification</b>	<p>1. Formal Qualification</p>	<p>I. A Bachelor Degree in a relevant field (ie) Accounting, Finance, Taxation etc.</p>

Generic accountabilities – things expected of all people at the Ministry:

**Personal capability:**

- Actively participate in the Ministry’s ongoing training, development and performance planning and appraisal processes.

**Planning:**

- Actively participate in planning own work programme, e.g. daily, weekly, monthly, etc.
- Provide input as required into team, divisional and/or Ministry planning.

**Ministry policies and practices:**

- Meet the obligations of all Ministry employees via compliance with the Ministry’s business policies and practices including the Code of Conduct.
- Understand the legislation, regulations and other technical frameworks that the Ministry upholds, protects and operates within.

**Health and safety:**

- Follow and support work practices that are safe and promote personal wellbeing.

Organisational values:

In your day to day work at the Ministry, we expect you to uphold and reflect our organisational values:



<b>Integrity:</b> At all times we are professional and display utmost integrity, by acting with:	
<b>Honesty</b>	<ul style="list-style-type: none"> <li>We act honestly, are truthful and abide by the laws of Samoa.</li> <li>We are trustworthy in everything we do.</li> </ul>
<b>Impartiality</b>	<ul style="list-style-type: none"> <li>We provide impartial advice, act without fear or favour, and make decisions on their merits.</li> </ul>
<b>Transparency</b>	<ul style="list-style-type: none"> <li>We take actions and make decisions in an open way.</li> </ul>
<b>Accountability</b>	<ul style="list-style-type: none"> <li>We are able to explain the reason for actions taken, and take responsibility for those actions.</li> <li>We act with courage in pursuit of the best possible outcomes for the community and the Government.</li> </ul>
<b>Service commitment</b>	<ul style="list-style-type: none"> <li>We serve the people well through faithful service to the Government.</li> <li>We are proud to deliver service to the community.</li> <li>We willingly accept the responsibility of helping to keep Samoa safe, secure and prosperous, and are dedicated to working as ‘One Service’ to achieve that.</li> </ul>
<b>Respect</b>	<ul style="list-style-type: none"> <li>We invest in our staff and support each other to lead fulfilling and enjoyable careers.</li> <li>We treat the people, the Government and our colleagues with respect and courtesy.</li> <li>We are fair and just and always act with respect for the law and for the rights of others.</li> </ul>
<b>Working together</b>	<ul style="list-style-type: none"> <li>We use teamwork and cooperation to achieve results together</li> <li>We value the views and contributions of others and actively seek to engage and collaborate for the benefit of Samoa.</li> </ul>
<b>Efficiency and effectiveness</b>	<ul style="list-style-type: none"> <li>We achieve good results for Samoa in an economical way.</li> <li>We are open to new ideas and technologies, responsive to changing needs, and innovative in the way we respond.</li> <li>We work with energy and enthusiasm to produce the best possible outcomes for the community.</li> </ul>

Performance and development planning:

As well as the details contained in your Job Description, specific objectives, targets and measures will be developed with you in accordance with the Ministry’s performance and development planning and appraisal processes.

**Core organisational competencies:**

The Ministry’s five core competencies are an important part of improving the way we do business through the way we manage ourselves and our work, and the way we contribute to the team. They support our organisational values, and are also required for the Ministry to achieve its vision and strategic direction.

<b>1 – Customer focus:</b> Designing and delivering quality products and services that meet the needs of the Government and the people of Samoa.	<b>2 – Achievement focus:</b> Successfully achieving results, identifying improvements and taking a flexible approach to work.	<b>3 – Analysis and decision making:</b> Making effective and timely decisions based on consideration of the facts and alternatives.	<b>4 – Communication and teamwork:</b> Encouraging open, honest and effective communication, and work collaboratively with others.	<b>5 – Self development and work management:</b> Taking responsibility for managing your workload and your development, and being responsive to business changes.
Project a positive public image for Ministry.  Work with energy and enthusiasm to achieve the best results for our customers.	Achieve the agreed outputs or results within the determined quality standards.	Reflect the Ministry’s values in how problems are approached and decisions are made – be impartial and transparent.	Treat people with respect and courtesy recognising their needs and views.	Act with integrity at all times.  Reinforce the Ministry’s values through leading by

<p>Uphold the Service Charter.</p> <p>Respond to the needs of internal and external customers and take responsibility for ensuring follow up action.</p> <p>Provide a professional, quality service such that:</p> <ul style="list-style-type: none"> <li>• The right information is given the first time</li> <li>• All commitments of action are met</li> <li>• All acts and tasks are conducted to a high standard</li> <li>• Appropriate questions are asked to identify concerns and underlying problems</li> <li>• Issues are escalated at the appropriate time</li> <li>• Information is treated as confidential.</li> </ul> <p>Tailor the service provided to appropriately meet the diverse needs of customers.</p> <p>Encourage and recommend on customer feedback and suggestions for improvement to Ministry's services and products.</p> <p>Identify better ways of doing things to provide continuously improving customer service.</p> <p>Proactively and responsively manage relationships with key customer groups.</p>	<p>Apply drive, energy and enthusiasm for getting the job done.</p> <p>Take personal responsibility for making things happen and for achieving the targets set for you.</p> <p>Show commitment to improving results, identifying and developing opportunities for improving systems and processes and encourage others to do the same.</p> <p>Understand the processes needed to do the job effectively and why these processes are used to achieve the desired results.</p> <p>Demonstrate flexibility and adaptability in approach to work.</p> <p>Adopt a positive approach to change and be prepared to develop and try new ways of doing things.</p>	<p>Make effective and timely decisions based on consideration of the facts and alternatives available.</p> <p>Analyse problems from different points of view.</p> <p>Consult with others in making decisions whenever appropriate.</p> <p>Accept responsibility for own decisions.</p> <p>Make sense of large amounts of information, getting to the heart of the problem quickly.</p> <p>Consider and understand the implication of decisions made on the Ministry, both internally and externally.</p> <p>All decisions are consistent with and support broader organisational goals, legislative requirements and departmental policies.</p> <p>Develop and explain the reasoning behind judgements, conclusions and decisions.</p> <p>Step back and reflect on the environment, drawing conclusions from what you see.</p>	<p>Deal with people in an honest and straight forward manner.</p> <p>Accurately and clearly convey timely information and ideas, using a style and manner of presentation which meets the diverse needs of the audience.</p> <p>Establish, build and maintain relationships and networks both internally and externally.</p> <p>Present effective arguments to influence others and achieve negotiated solutions.</p> <p>Anticipate and prepare for other people's reactions to communications.</p> <p>Demonstrate active listening skills (e.g. paraphrasing, attentive, receptive).</p> <p>Provide timely, honest and constructive feedback to others, both formally and informally.</p> <p>Challenge unacceptable behaviour.</p> <p>Work cooperatively with others to ensure common goals are achieved.</p> <p>Contribute to creating a motivated environment where goals can be achieved.</p>	<p>example in actions and words.</p> <p>Take personal responsibility for own development, setting challenging development goals.</p> <p>Grow, maintain and demonstrate the functional and technical knowledge and skills required to deliver quality outcomes in the job.</p> <p>Actively seek and take advantage of a wide range of learning opportunities, as available.</p> <p>Seek feedback on own performance, accepting constructive criticism without becoming defensive.</p> <p>Acknowledge mistakes, and learn from them, so that they are not repeated.</p> <p>Address areas of personal effectiveness that have been identified through feedback, demonstrating personal awareness of behaviours and attitudes.</p> <p>Maintain a current knowledge of practices, trends and important information relevant to own area of work, both from inside and outside the Ministry.</p>
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