

Job Class Profile: Auditor I

Pay Level: CG-29 **Point Band:** 622-675

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	5	4	2	4	4	3	4	1	2	
Points	233	67	13	19	120	65	83	21	21	642

JOB SUMMARY

The Auditor I performs beginning level financial statement attest audits of various Crown Agencies and the Province and also assists the senior auditors in the completion of the complex audits.

Key and Periodic Activities

- Completes audit programs for asset/liabilities and revenue/expense sections involving analytical work, detailed substantive testing, and the appropriate documentation of the results of the audit work performed.
- Prepares financial statements.
- Completes, or assist in the completion, of the management letter where applicable.
- Completes assigned tasks related to comprehensive audits to ensure compliance with legislation, policy and procedures, and sound management practices and completes the appropriate documentation of the results of the audit work performed.
- Completes audit plans relating to less complex financial statement attest audits including risk assessments, walk throughs and related documentation.
- Assists in the completion of audit plans related to complex financial statement attest audits.
- Assists in the completion of planning for legislative audits including research of program area and development of audit criteria and programs.
- Maintains a professional working relationship with departmental and crown agency officials to facilitate timely completion of assigned financial statement attest and legislative audits.
- May participate in pre-audit and post-audit meetings related to these audit assignments.
- Performs all related time keeping, document handling and proofreading requirements.
- Attends training necessary to remain up-to-date on changes in the profession that impact the work performed.

SKILL

Knowledge

General and Specific Knowledge:

- Established standards and practices for the completion of financial statement attest and

legislative audits.

Formal Education and/or Certification(s):

- Minimum: Graduation from an approved College or University with a Degree in Commerce or Business Administration supplemented by enrollment in a professional accounting program.

Years of Experience:

- Minimum: 1-2 years of related work experience.

Competencies:

- The ability to utilize various computer applications to capture, store and present financial information.

Interpersonal Skills

- Interpersonal skills include listening and asking questions to gather the information required to complete an audit; providing routine and complex information and direction to others in the conduct of the audit and gain the co-operation of others to complete work assignments.
- The most significant contacts include employees within the immediate work area to obtain resources pertaining to the assigned audit; employees or peers within the department to obtain assistance/advice in areas of more expertise as required; and the Audit Manager to obtain advice and direction.

EFFORT

Physical Effort

- Occasionally work demands result in considerable fatigue, requiring periods of rest.
- There is a requirement to lift or carry items up to 25 lbs. Physical lifting and/or carrying of a computer, audit bag trolley, printer/scanner equipment from department to department as well as files associated with previous and present audits can cause strain and fatigue. The accommodations provided during an audit are not always ergonomically suitable for the amount of time that is required to be sitting to complete the task.
- Work requires the occasional body postures of driving, standing and walking.
- Constant requirement for fine finger precision work while sitting and utilizing the computer/mouse.

Concentration

- **Visual** concentration and eye strain is constant while staring at a computer screen which may be incorrectly sized or impacted by poor lighting.
- **Auditory** concentration is also constant while collecting necessary information and is often strained because of environmental noise.
- **Hand/Eye coordination** is required when using database functions, workbook/spreadsheet applications for updates, data entry, and carrying forward files from specific locations for present year work.
- **Alertness** and concentration is required when reviewing the accuracy of audit data, keying information and preparing correspondence.

Complexity

- Performs a series of tasks or activities that are similar/related in terms of the skills and

knowledge used and where the tasks are usually well defined.

- Typically responsible for the completion of testing procedures related to either financial statement attest audits or legislative audits. As part of this process, test results are evaluated against standards or internally developed criteria to determine whether there is audit issues with the test results.

RESPONSIBILITY

Accountability and Decision-Making

- Work tasks and activities are highly monitored or controlled.
- Has authority to retrieve the information required for the audit but any process change would require supervisory approval.
- Work is guided by established policy and procedures as set forth by the audit manager.

Impact

- When completing the less complex test audits independently, work has a direct impact on the entity being audited. When assisting in the more complex audits, work directly impacts the work of the group and a shared impact on the final results.
- Work is monitored regularly and reviewed by a more senior auditor.
- In the event an error does not get detected during a financial statement attest audit, it could negatively impact the entity being audited and may affect the credibility of the office.

Development and Leadership of Others

- Not responsible for supervision of staff, or any other development and leadership responsibilities.

WORKING CONDITIONS

Environmental Working Conditions

- Not required to take any special precautions or wear any safety equipment.
- The likelihood of minor cuts and injury is limited.
- Occasional exposure to unusual/distracting noise, dirt/dust, glare, lack of privacy, awkward or confining workspaces, adverse weather conditions and travel.