

Job Class Profile: Auditor II**Pay Level: CG-36 Point Band: 790-813**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	6	4	2	4	4	5	5	3	2	
Points	280	67	13	19	120	108	103	64	21	795

JOB SUMMARY

The Auditor II performs more advanced financial statement attest audits of various Crown Agencies and the Province and also assists the senior auditors in the completion of complex audits.

Key and Periodic Activities

- Assists in the audits of financial and internal control procedures, accounts and financial records, financial statements and administrative practice and procedures pertaining to provincial government departments, Crown Corporations and Agencies, local government units, local School Tax Authorities, Federal/Provincial cost sharing claims, and a variety of other financial records, accounts or data which are required to be audited by the Department of the Auditor General.
- Exercises judgement, knowledge and skill to ensure that the work assigned has been performed in accordance with statutory requirements relevant to the assignment.
- Participates in the audits of departments, agencies, Crown Corporations, or other entities in order that the Auditor General may comply with the responsibilities set out in the Financial Administration Act and other Acts and with the obligations arising from the directives of the Lieutenant-Governor in Council or the Treasury Board, and the by-laws and minutes of Crown Corporations or other entities.
- Acquires a degree of knowledge of the Acts, regulations, directives, by-laws, minutes and manuals, where applicable, and assesses and evaluates the operations through consultation with officials, as well as planning, budgeting and management manuals.
- Assesses the system of financial control through consultation with officials and by acquiring knowledge of policy directives, financial management reports, statistical reports and manuals and evaluates the system of internal control and identifies the areas of weakness in the system in order to judge the degree of audit coverage required.
- Assesses and evaluates internal audit reports and plans and develops audit programmes.
- Prepares the appropriate report for submission to the Senior Auditor recommending the type of report on the financial statements and prepares draft letters to the Deputy Ministers of Departments, or to the management officials of other entities. Reports encompass observations so that corrective action may be taken, if necessary, and prepares draft audit comments for inclusion in the Report of the Auditor General for presentation to the House of Assembly.
- Maintains contacts with officials of departments, agencies, Crown Corporations and other

Key and Periodic Activities
<ul style="list-style-type: none"> — entities being audited. — Participates in professional practice improvement projects.

SKILL

Knowledge
<p>General and Specific Knowledge:</p> <ul style="list-style-type: none"> — Established standards and practices for the completion of financial statement attest and legislative audits. <p>Formal Education and/or Certification(s):</p> <ul style="list-style-type: none"> — Minimum: Graduation from an approved College or University with a Degree in Commerce or Business Administration and successful completion of fourth year courses of the Chartered Accountant program. <p>Years of Experience:</p> <ul style="list-style-type: none"> — Minimum: 1-2 years of related work experience. <p>Competencies:</p> <ul style="list-style-type: none"> — The ability to utilize various computer applications to capture, store and present financial information.
Interpersonal Skills
<ul style="list-style-type: none"> — Interpersonal skills include listening and asking questions to gather the information required to complete an audit; providing routine and complex information and directions to others in the conduct of the audit; gaining the co-operation of others to complete the 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/advise in areas of more expertise as required; and the Audit Manager to obtain advice and direction.

EFFORT

Physical Effort
<ul style="list-style-type: none"> — 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
<ul style="list-style-type: none"> — Visual concentration and eye strain is constant while staring at a computer screen which may be

<p>incorrectly sized or impacted by poor lighting.</p> <ul style="list-style-type: none"> — 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
<ul style="list-style-type: none"> — 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 the audits of moderate complexity and assists senior auditors in the most complex audits. — Appropriate accounting and auditing guidelines, as well as general government policies and procedures are available to guide work.

RESPONSIBILITY

Accountability and Decision-Making
<ul style="list-style-type: none"> — Work tasks and activities are generally prescribed and controlled. — On a project basis, position may organize and allocate resources to an audit. — 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 and guidelines as set forth by the audit manager.
Impact
<ul style="list-style-type: none"> — When completing the moderately 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, it could negatively impact the entity being audited and may affect the credibility of the office.
Development and Leadership of Others
<ul style="list-style-type: none"> — Not responsible for supervision of staff. — May act as lead on the moderately complex audits responsible for its completion. Assigns and reviews work tasks and provides feedback upon completion. The type and number of staff assigned on the project varies depending on the size of the project. — Provides direction to team members requiring assistance and would also provide mentorship and feedback to students on work term reports and progress.

WORKING CONDITIONS**Environmental Working Conditions**

- Not required to take any special precautions or wear 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.