

Job Class Profile: Auditor III**Pay Level: CG-40 Point Band: 916-949**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	7	5	2	4	6	5	5	3	2	
Points	327	83	13	19	180	108	103	64	21	918

JOB SUMMARY

The Auditor III performs or participates in the most complex audits of various Crown agencies and projects relating to legislative compliance and management practices of Government and Crown Agencies and participates in the audit of the financial statements of the Province.

Key and Periodic Activities

- Develops audit plans, including the scope and objectives of the audits/projects, researches and determines the criteria to be used, and plans the nature and extent of audit testing for complex audits as assigned, or participates in the planning of audits and projects assigned to Senior Auditors.
- Assigns work and develops timelines for audit completion, ensures team is completing tasks as required and provides the required direction when there are issues or areas of concern.
- Reviews work of assistants, most of whom are professional accounting students, to ensure that it complies with office and professional standards, that audit findings are properly substantiated, and that audit reports reflect audit findings, comply with office standards and are submitted within established completion dates.
- Performs job reviews of assistants, assists in developing their professional competence and judgement, and provides job coaching and additional support where required.
- Contributes to the annual operational plan by proposing projects to be undertaken by the office.
- Prepares audit/project reports or selected items for reports to Deputy Ministers or Chief Executive Officers resulting from assignments and submits them to the Audit Manager or Senior Auditor. Project reports are also included in the Auditor General's Annual Report. Reports prepared by the Auditor III are reviewed by the Public Accounts Committee. Therefore, the Audit Manager is provided with any required information for the Committee meetings.
- Participates in the development of office policy through membership in various in-house committees as required.
- Maintains a professional working relationship with senior departmental and crown agency officials and may participate in pre-audit and post-audit meetings.

SKILL

Knowledge
<p>General and Specific Knowledge:</p> <ul style="list-style-type: none"> — Canadian Generally Accepted Accounting Principles, the International Financial Reporting Standards, and Canadian and International Auditing Standards. <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, supplemented by satisfactory completion of all requisite courses to write the final exam for the Chartered Accountant, Certified General Accountant or Certified Management Accountant designation. <p>Years of Experience:</p> <ul style="list-style-type: none"> — Minimum: 2 to 3 years of related work experience.
Interpersonal Skills
<ul style="list-style-type: none"> — Interpersonal skills require communicating with individuals with varying levels of accounting knowledge. This includes employees of the audited organization or the audit team. — Communications must be clear as to the required information and the results of the audit. — Interactions could sometimes include contentious discussions when discussing audit findings. — Most significant contacts include the Supervisor/Manager who is overseeing the audit being performed; provincial government representatives (auditees) while performing the audit to address/respond to any questions or provide necessary documentation; other members of the audit team to complete the audit in the required time frame.

EFFORT

Physical Effort
<ul style="list-style-type: none"> — Regularly work demands result in considerable fatigue, requiring periods of rest. — There is a constant requirement to lift or carry items 10 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 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 is constantly required for entering data, analyzing data using computer applications, and staring at computer screens for extended periods of time. — Auditory demands include listening to information provided by auditees and listening to the exchange of information between team member and supervisors. — There are often imposed deadlines for the completion of audits. — Exact results and precision is constantly required to ensure financial information is stated accurately.

Complexity

- Performs a series of tasks and activities that are quite different but allows for the use of similar skills and knowledge.
- Planning an audit provides the most typical challenge. Information on the auditee is required to be collected in order to develop an audit plan which will address the purpose of the audit, i.e. financial or performance based. This plan is very specific to the organization selected.
- Appropriate accounting and auditing guidelines, as well as general government policies and procedures are available to guide work.

RESPONSIBILITY

Accountability and Decision-Making

- Work tasks and activities are moderately prescribed and controlled.
- Has authority to organize daily activity/work process including delegation of tasks/assignments to team members and to obtain the required information from auditees once the audit has commenced.
- All purchase and leave requires supervisory approval.
- While policies and procedures exist, depending on the situation, decisions can be made in accordance with guidelines and past practice.

Impact

- Work has a direct impact on the organization being audited. The results of audits are made available to the general public in the form of reports or statements.
- Errors can affect the office, the organization being audited and the general public if the report has been issued.
- Because of the impact of these audits, there is a significant degree of monitoring and internal controls. There is a file review process and quality control process which is designed to detect errors.

Development and Leadership of Others

- Performs a lead role on assigned audits. Responsible for assigning and reviewing work tasks and providing 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, bruises and abrasions is limited.
- Occasional exposure to a number of environmental working conditions such as unusual/distracting noise, dirt/dust, glare, lack of privacy, awkward or confining workspaces,

adverse weather conditions and travel.