

**Job Class Profile:** Departmental Audit Officer

**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	4	4	1	2	
Points	233	67	13	19	120	87	83	21	21	664

## JOB SUMMARY

The Departmental Audit Officer performs independent and constructive audits of accounting records and systems of internal control in the various divisions of the department to determine compliance with regulations and established departmental accounting policies and procedures.

### Key and Periodic Activities

- Performs independent audits of accounting practices and records and systems of internal control of various divisions, offices or units of the department to ensure proper conformance with legal requirements and regulations, accepted accounting procedures and principles; verifies, analyzes and reconciles accounts, inventories, and other financial records, checks receipts and disbursements, counts and reconciles cash.
- Prepares audit report for management recommending changes in accounting procedures, methods of inventory control to rectify errors and resolve problems uncovered as a result of audit; discusses findings with divisional heads.
- Advises field office and accounting staff regarding proper accounting procedures; explains controlling regulations and departmental accounting policy; may prepare or revise accounting procedures manual for sections of department.
- Reviews and recommends changes to the audit program, format and schedules.
- May discuss findings and provides information to field auditors of the Department of the Auditor General and Internal Audit Section of the Department of Finance.

## SKILL

### Knowledge

#### General and Specific Knowledge:

- Some knowledge of Generally Accepted Accounting Principles and Generally Accepted Auditing Standards

#### Formal Education and/or Certification(s):

- Minimum: Graduation from a recognized college or university with a degree in Commerce or Business Administration supplemented by formal course work in a recognized accounting program.

**Years of Experience:**

- Minimum: 1 year of related work experience.

**Competencies:**

- Ability to follow instructions and work processes.
- Oral and written communication skills.
- Research and analytical skills.
- Computer skills involving spreadsheets, word processing, presentations and databases.

**Interpersonal Skills**

- A range of interpersonal skills are used to perform activities such as listening to information from other people, asking questions to get information, providing information and direction, and gaining the cooperation of others to complete work assignments.
- Communication occurs with employees in the immediate work area, Senior Departmental Audit Officers, supervisors/ managers, and clients.
- Most significant contacts are employees in the immediate audit work area, supervisors/managers, and Senior Departmental Audit Officers.

**EFFORT****Physical Effort**

- Work demands do not result in considerable fatigue requiring periods of rest.
- Occasionally required to lift objects, supplies, etc. weighing less than 10 lbs.
- Work provides the opportunity to occasionally stand and walk within the office environment.
- Constantly required to perform fine finger/precision work while sitting performing work tasks associated with auditing of financial data.
- Occasionally required to bend, stretch, etc., to retrieve and return files.

**Concentration**

- **Visual** concentration is constant while reviewing financial records and recording findings.
- **Auditory** concentration is required to understand audit objectives from senior auditors and/or management.
- Occasionally impacted by interruptions and multiple **time pressures/deadlines** with a lack of **control over work pace** with changing work priorities.
- **Exact results and precision** are required when reconciling accounts.

**Complexity**

- Work typically involves tasks that are quite different but require similar knowledge and skills.
- Problems may not have standardized solutions and can be addressed by following procedures or guidelines or referring to a senior audit officer. Occasionally problems require creative definition, analysis, and development of complex solutions.
- Typical challenges include poorly documented policies and procedures and identifying weaknesses in internal control.
- Policies, procedures, internal subject matter experts and guidelines exist to assist and address issues (i.e. Financial Administration Act, Internal Audit Manual).

## RESPONSIBILITY

<b>Accountability and Decision-Making</b>
<ul style="list-style-type: none"> <li>— Work tasks and activities are moderately prescribed or controlled with assignments from a financial superior who discusses area of investigation and audit objectives.</li> <li>— Decisions can be made regarding the workflow of the audit itself, once overall audit objectives have been given by supervisor.</li> <li>— Supervisor's approval is required regarding the release of audit findings and changes to audit procedures and/or policies, as well as for travel to conduct audit</li> </ul>
<b>Impact</b>
<ul style="list-style-type: none"> <li>— Impacts generally affect immediate work area, department, and to a limited extent outside the department/group.</li> <li>— Work activities indirectly impact processes, systems, information, finances, and material resources.</li> <li>— Inaccurate reporting in an audit may involve calculation of overpayments and subsequent invoicing. This error would directly affect clients, employees, and the reputation of government.</li> <li>— Legislation, policies, and procedures are in place to mitigate the impact of errors. Supervisors review audits and draft reports before being released to the Department</li> </ul>
<b>Development and Leadership of Others</b>
<ul style="list-style-type: none"> <li>— Not responsible for supervision of staff.</li> <li>— May provide orientation to new employees.</li> </ul>

## WORKING CONDITIONS

<b>Environmental Working Conditions</b>
<ul style="list-style-type: none"> <li>— No requirement for any special precautions or safety equipment.</li> <li>— No likelihood of minor cuts, bruises, abrasions, injury or illness causing disability.</li> <li>— No unusual adverse environmental conditions exist except those related to working in an open office environment.</li> </ul>