

Job Class Profile: Fisheries Auditor**Pay Level: CG-34 Point Band: 742-765**

Factor	Knowledge	Interpersonal Skills	Physical Effort	Concentration	Complexity	Accountability & Decision Making	Impact	Development and Leadership	Environmental Working Conditions	Total Points
Rating	6	5	2	4	4	4	5	1	3	
Points	280	83	13	19	120	87	103	21	32	758

JOB SUMMARY

The Fisheries Auditor performs advanced compliance, financial and investigative audits and reviews of fish buying and processing operations licensed under Fish Inspection Act and Regulations throughout the province.

Key and Periodic Activities:

- Performs advanced compliance, financial and investigative audits and reviews of fish buying and processing operations licensed under the province.
- Prepares detailed reports and summary letters outlining audit findings.
- Prepares for audit by obtaining licensing information, reported production and gathering of any pertinent information pertaining to the fish buyer or processor.
- Analyzes audit findings to determine compliance with legislation, policies and procedures and directives.
- Participates in professional development activities.

SKILL**Knowledge****General and Specific Knowledge:**

- Auditing and computer assisted auditing techniques

Formal Education and/or Certification(s):

- Minimum: Graduation from a college or university with an undergraduate degree in Commerce or Business supplemented by an accounting designation.

Years of Experience:

- Minimum: 2-3 of related job experience in auditing

Competencies:

- Competency and the ability to apply Generally Accepted Auditing Standards and Generally Accepted Accounting Principles.
- The ability to apply Computer Assisted Audit Techniques (CAAT)

Interpersonal Skills

- A range of interpersonal skills include listening, asking questions, provide routine information and direction to others, communicate complex information and gaining the cooperation of others to complete work, address issues and/or solve problems. It is important to effectively communicate the purpose of the audit and reassure the individual that through the audit process, it will be a mutual beneficial experience. As well it is equally important to communicate efficiently and effectively to co-workers.
- Communications occur with peers within the immediate work area, co-workers, fish buyers or processing plants, senior auditor, and management.
- Significant contacts include peers within the immediate work area to plan and discuss audits, fish buyers or processing plants during the audits to gather the required information and co-workers of other Divisions.

EFFORT

Physical Effort

- The demands of the job are such that it does not result in fatigue requiring periods of rest.
- Occasionally required to lift and/or carry an audit bag, laptop, portable printer and audit documentation which can weigh up to 25lbs.
- Requires sitting at a desk within the Division or during site audits and occasionally required to drive to plant locations around the province.
- Fine finger or precision computer work is required.

Concentration

- **Visual** concentration is required for the examination of audit documentation and while driving to and from audit sites.
- Occasional **auditory** demands while gathering information from clients during audits sometimes in a noisy plant environment.
- Occasionally requires **higher than normal levels of attentiveness** when visiting processing plants and walking through areas of heavy equipment and processing.
- The maintenance of audit data requires the occasional attention to **exact results and precision as well as eye/hand coordination**.

Complexity

- Regular tasks are different and unrelated and require the use of a broad range of skills and a diversity of knowledge.
- Challenges/problems/issues have obvious solutions or can be addressed by following procedures and/or guidelines.
- The most typical challenge is the need to adapt sampling techniques to account for differences in the systems maintained at different sites and to understand how each system operates.
- When addressing issues or challenges, position can reference senior auditor, policies, procedures and legislation for assistance.

RESPONSIBILITY

Accountability and Decision-Making
<ul style="list-style-type: none"> — Work tasks and activities are generally prescribed or controlled. — Individual decisions can be made during the audit process when the audit methodology requires modifications to compensate for plant records. — The schedule of pending audits, purchase, travel claims, travel and leave requests all require supervisory approval. — The audit function allows discretion within predetermined limits and procedures pertaining to the extent and limits of testing. The extent of testing is dependent upon quantity, company history, species value, potential for material misstatement and time. — The audit function requires the use of professional judgment and independence. May ticket and/or recommend charges to be laid for certain infractions.
Impact
<ul style="list-style-type: none"> — Work directly impacts the immediate work area, within the Department, outside the Department but within the Government operations, fish buyers and processing plants throughout the province and other outside public/private organizations. — Work can impact process and systems both internally and of clients, the type of information and how it is collected, finances of the processing plant, facilities and corporate image. — Upon completion of audits, the findings are used for internal and external purposes. Findings are used to ensure correct fees have been assessed and could result in a processor having species removed from their license. Findings may also be used to investigate illegal or irregular activity. If audit recommendations are made without the supporting documentation the reputation/image of the Department/Division will be negatively impacted. — There are “checks/balances”. within the audit process and all audits are reviewed firstly at the supervisor level for content and accuracy then to the Director for final review and sign off. Finalized audits are sent to the permanent head and Regional Director. Because the consequence of error can be significant, the audit findings are reviewed at multiple levels prior to release.
Development and Leadership of Others
<ul style="list-style-type: none"> — There is no supervision of employees. — May provide advice/guidance to new employees.

WORKING CONDITIONS

Environmental Working Conditions
<ul style="list-style-type: none"> — When conducting site visits, there are times when safety boots and protective clothing are required. — The likelihood of fractures, injuries, illnesses resulting in partial or total disability does not apply. There is a limited likelihood of minor cuts, bruises, abrasions or minor illnesses. — Occasionally exposed to unusual/distracting noise; dirt, dust, filth or garbage; glare from computer screens; fumes; limited ventilation and lighting; odours wet or slippery surfaces, lack of privacy and awkward or confining workplaces.

