

Job Class Profile: Petroleum Auditor**Pay Level: CG-38 Point Band: 848-881**

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	1	2	
Points	327	83	13	19	180	108	103	21	21	875

JOB SUMMARY

The Petroleum Auditor performs professional field audit services and participates in the planning, controlling, organizing, conducting and reporting of audit assignments related to petroleum royalties, corporate income tax, and petroleum project agreements and legislation and ensures compliance with petroleum auditing standards and protocols. Researches and prepares position papers, arbitrations, and income tax and audit issues.

Key and Periodic Activities

- Plans, organizes, conducts and analyzes a variety of complex and industry specific audit projects involving the examination of financial and internal control procedures, accounts and financial records, financial statements and corporate income tax returns of petroleum industry participants.
- Determines and establishes the extent and scope of audit procedures and methods of approach and recommends changes to audit procedures, techniques and methodologies as necessary.
- Compiles and prepares comprehensive audit reports presenting details of audit findings, outlining areas of concern and recommending courses of action for resolution of items in dispute.
- Researches and analyzes issues used to develop, negotiate, interpret and administer provincial legislation, regulations and agreements regarding the petroleum industry.
- Monitors provincial and federal tax legislation and petroleum industry customs of trade for changes and/or amendments that impact the petroleum projects.
- Researches and prepares provincial positions on issues which will be subject to arbitration or legal proceedings.
- Provides an advisory or consultative role to various government departments and agencies, external legal counsel and public sector organizations on provincial royalty calculations and other related areas.
- Based on audit findings and conclusions from work completed, recommends the nature and extent of information to be assessed in re-determinations, re-calculations and/or assessments.

SKILL

Knowledge
<p>General and Specific Knowledge:</p> <ul style="list-style-type: none"> — Generally Accepted Accounting principles (GAAP) — Generally Accepted Auditing Standards (GAAS) — Generally Accepted Petroleum Accounting principles and standards — Applicable legislation and regulations <p>Formal Education and/or Certification(s):</p> <ul style="list-style-type: none"> — Minimum: Undergraduate degree in Commerce or Business Administration with specialization in accounting/auditing; and completion of a Professional Accounting Designation (CA/CMA/CGA). <p>Years of Experience:</p> <ul style="list-style-type: none"> — Minimum: 2 - 3 years <p>Competencies:</p> <ul style="list-style-type: none"> — Apply established techniques — Coordinate a range of related work or project activities — Develop solutions — Design/develop new methods and procedures — Analytical, written and verbal communication skills
Interpersonal Skills
<ul style="list-style-type: none"> — A range of interpersonal skills such as listening, asking questions, providing routine and complex information, conducting formal interviews, facilitating meetings, making formal presentations and gaining the cooperation of others in dealing with the various contacts at different petroleum entities. Communicating plans, results, progress, issues and findings to be used in assessment of project royalties and related issues is also required with internal staff. — Communications occur with employees/peers, supervisor, contractors, students, other government representatives, clients, general public and with internal and external executive members and professional associations. — Most significant contacts are: supervisor (to obtain support and guidance); clients (to discuss findings and issues); and co-workers (to seek support and opinion on issues).

EFFORT

Physical Effort
<ul style="list-style-type: none"> — The demands of the job do not result in considerable fatigue, requiring periods of rest. — Occasionally required to lift or move objects between 25 – 50 lbs such as audit files and bags. When visiting offices of oil companies, required to lift boxes containing stored records and audit documentation. — Occasionally travel is required to other parts of the province to complete audits. — Work involves utilizing a computer, requiring fine finger and precision work and sitting at a desk for extended periods of time.

Concentration
<ul style="list-style-type: none"> — Visual concentration involves staring at a computer screen to read and analyze financial data and prepare reports using various computer applications. — Auditory concentration includes listening to contacts at petroleum companies and internal co-workers to ensure understanding of exchange of information. — Activities such as entering financial data in computer applications and analyzing data and reports can be repetitious and require alertness. — Time pressures and deadlines are experienced as a result of a specific time frame in which you can audit petroleum companies. Some interruptions are experienced when waiting for information from various companies in order to complete an audit. Also, results of assessments have to be delivered to stakeholders with specified time frames. — Eye hand coordination is required for the use of computer applications. — Exact results and precision are required when analyzing financial information, producing financial reports and audit assessments and capturing financial data from a variety of sources.
Complexity
<ul style="list-style-type: none"> — Tasks range from repetitive/well defined (recommending changes to audit procedures, techniques and methodologies) to different and unrelated (monitoring provincial and federal tax legislation and petroleum industry customs of trade for changes and/or amendments). — Required to keep abreast of trends and developments in the industry. Therefore, researching and analyzing issues used to develop, negotiate, interpret and administer provincial legislation, regulations and agreements is a key activity. — A typical challenge/problem/issue is determining if a Project Owner's filings and reports are in compliance with appropriate legislation and agreements. These can be addressed by following procedures/guidelines. — Reference material available includes Royalty Regulations, GAAP, GAAS, Petroleum Accounting Standards, Agreements, policies and procedures, legislation and regulations.

RESPONSIBILITY

Accountability and Decision-Making
<ul style="list-style-type: none"> — Work tasks and activities are somewhat prescribed and controlled. — Independently, determine if financial information and transactions are legitimate as per the regulations and agreements in place and decide how to address any issues that may arise. — Final review of an audit report, audit and analysis procedures, and resolution of issues require supervisory approval. — Exercises some discretion when interpreting various costs and other financial data used throughout audit procedures and subsequent analysis. — A high degree of independent discretion and judgement is used to determine the validity of financial items and data; identification of audit issues to be brought forward for discussion, and working with generally accepted auditing standards to complete audit work.
Impact
<ul style="list-style-type: none"> — Impacts are felt internally within the department/government as well as externally with

clients (petroleum industry) and the general public.

- Resources affected include processes and systems (auditing), information (petroleum industry), finances (royalties) and corporate image.
- The consequences of a mistake or error can have a significant impact on the above noted people and resources. A mistake made in an audit could result in a final balance being incorrectly reported and/or may result in non-compliance.
- Errors may be detected by other staff within the department through review process or when a final assessment and result are sent to the project owners.

Development and Leadership of Others

- Not responsible for the supervision of staff.
- Advice and guidance is provided to existing and new employees and students.

WORKING CONDITIONS

Environmental Working Conditions

- Majority of work is performed in an office environment. Therefore, safety equipment and/or precautions are not required.
- There is limited likelihood for injuries or illnesses resulting from hazards.
- Travel is required on an occasional basis to obtain audit information.
- Exposure to glare from a computer screen.