

Job Class Profile: Senior Departmental Audit Officer

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	5	2	4	5	5	5	1	2	
Points	280	83	13	19	150	108	103	21	21	798

JOB SUMMARY

The Senior Departmental Audit Officer is responsible for performing complex internal auditing work within a government department. Performs independent financial and procedural audits of various complexities on the programs, divisions, and offices within the Department and outside agencies.

Key and Periodic Activities

- Develops and manages a variety of audit projects and programs, policy and operational reviews (i.e. identifying areas of risk, defining the scope, determining the best methods to be used, deciding on the approach, and setting deadlines for completion).
- Develops and evaluates policies and procedures to ensure the overall philosophy and objectives of audit control are met and adequate controls exist to protect the interests of clients and public funds.
- Develops and evaluates risk analysis models to evaluate and measure service delivery compliance with the Department's policy and procedures, relevant acts and regulations, and accepted accounting practices and techniques.
- Develops and maintains an in-depth knowledge of and an ability to interpret programs and associated policy and procedure manuals.
- Designs and implements research methodology to evaluate trends in the compliance of specific program and policy areas.
- Analyzes departmental and government wide programs, policies and procedures in order to identify potential areas of risk affecting programs.
- Evaluates information technology and management information systems using such analytical tools as flowcharts, graphics, presentations, work-file programs and application software.
- Verifies and analyzes financial and internal control systems, accounting records and procedures; and administrative practices to identify internal control weaknesses.
- Develops detailed audit procedures to identify if internal controls are working efficiently and effectively and to ensure the area being audited is in compliance with departmental policies, procedures, regulations and legislation.
- Recommends and implements changes to audit procedures, techniques and methodologies to ensure quality audit service delivery within the Department.
- Performs detailed audit procedures (i.e. analyzes data, selects appropriate samples, identifies

Key and Periodic Activities

- internal control weaknesses and ensures compliance; determines if audit scope needs refinement; etc).
- Prepares correspondence as required (i.e. briefing notes, draft audit reports, final reports, transmittal letters, etc).
- Completes special investigations at the request of senior management or the Deputy Minister.
- Provides input into the selection of audits (i.e. determining their scope, audit objectives, design, etc).
- Performs a comparison of the monthly data downloads, used for auditing purposes, to the general ledger. Collaborates with OCIO representatives to ensure information received is accurate.
- Reviews global trends and innovations in audit techniques to determine their relevance and application with respect to the audit and review functions of the Division.
- Performs detailed financial analysis of a specific area as required.

SKILL

Knowledge

General and Specific Knowledge:

- Generally Accepted Accounting Principles and Generally Accepted Auditing Standards

Formal Education and/or Certification(s):

- Minimum: Undergraduate Degree in Business

Years of Experience:

- Minimum: 1-2 years

Competencies:

- Follows basic instructions and work processes (i.e. follows yearly project plan).
- Writes simple letters, memos and other documentation
- Proof-reads, edits and formats a variety of documents.
- Strong research and analytical skills.
- Uses various computer software programs such as spreadsheets, word processors, presentation, and databases.

Interpersonal Skills

- A range of interpersonal skills are used to perform work activities such as listening to information from other people, asking questions to gain information, providing routine information and direction, communicating complex information regarding a variety of audit projects and programs, policy and operational reviews and gaining the cooperation of others to complete complex internal audits.
- Communication occurs with employees in the immediate work area, department including supervisors/managers and clients.
- Most significant contacts are employees in the immediate work area, supervisors/managers and audit officers.

EFFORT

Physical Effort
<ul style="list-style-type: none"> — 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
<ul style="list-style-type: none"> — Visual concentration is constant while producing correspondence (i.e. reports, policies, etc.); using spreadsheets and generating formulas; and utilizing computerized audit software. — Auditory concentration is required to listen to information from others regarding audits. — Repetition requiring alertness is evident because the same auditing steps are performed for sampling purposes which requires alertness to complete and document the results in an efficient and effective manner. — Occasionally impacted by interruptions and multiple time pressures/deadlines with a lack of control over work pace (i.e. special audits requested by the Executive may take precedent over current work assignments) — Exact results and precision are required when determining an appropriate sample size for testing, performing risk assessment, and monthly reconciliation of data files to the general ledger.
Complexity
<ul style="list-style-type: none"> — Work involves performing complex internal auditing work in a government department which typically involves a series of activities that are quite different but allow for the use of similar skills and knowledge as well as some unrelated processes and methods. — Problems tend to have limited opportunity for standardized solutions and occasionally have strategic or policy significance. — The most typical challenges or problems are poorly documented policies or procedures; identifying weaknesses in internal controls; and compliance with policy and procedures. Systems are reviewed to identify the internal controls, to determine if all the internal controls are in place and if they are working efficiently and effectively. Weaknesses in internal controls are reported to management for correction. — Policies, procedures and guidelines exist to assist and address issues and challenges (i.e. Financial Management Circulars, Financial Administration Act, Internal Audit Manual, etc).

RESPONSIBILITY

Accountability and Decision-Making
<ul style="list-style-type: none"> — Receives general direction regarding work responsibilities and discretion and judgement is exercised when performing independent financial and procedural audits of various complexities on the programs, divisions and offices with the Department and outside agencies. — Decisions can be made when determining initial search for areas of internal control problems

<p>within the Department; or potential audit reviews that should be undertaken.</p> <ul style="list-style-type: none"> — Plans and organizes audit projects. The amount of time needed for planning, the scope of the audit work to be performed, performing the audit and reporting are left to the discretion of the auditor once the scope has been approved by the Manager. — Requires supervisor's approval for audits to complete, changes to audit procedures and/or policies, final reports, and travel. — Work tasks involving the work flow of an audit or the releasing of confidential information are completed using discretion and independent judgment.
<p>Impact</p> <ul style="list-style-type: none"> — Impacts affect the immediate work area, department, and outside the department/group. — Work activities have a direct impact on processes, systems, information, finances, and material resources. — Inaccurate reporting in an audit would directly affect clients, employees, and the reputation of government. If potential mistakes/errors are not detected, there may be significant impacts on the organization depending upon the severity of the mistake/error. — Legislation, policies, and procedures are in place to mitigate the impact of errors. Supervisor's review audits and draft reports before being released to the Department.
<p>Development and Leadership of Others</p> <ul style="list-style-type: none"> — Not responsible for the supervision of staff. — May be required to provide advice and/or guidance.

WORKING CONDITIONS

<p>Environmental Working Conditions</p> <ul style="list-style-type: none"> — Does not require any special precautions or safety equipment. — Limited to no likelihood of minor cuts, bruises, abrasions or minor illnesses. — Work is performed in an office environment utilizing a computer to perform a variety of work tasks. Some exposure to computer glare, unusual or distracting noise and a lack of privacy.
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