



**Position Title:** Financial Auditor

**Supervisor Title:** Manager, FARS

**Classification:** Band 2

**Supervisor Position #:** Various

**Work Unit:** Financial Audit and Related  
Services

**Office:** Office of the Auditor General

## CONTEXT

The Office of the Auditor General serves the Legislative Assembly and the people of British Columbia by providing independent assessments of government's financial statements and operations that enhance government accountability and performance. The auditor general's authority is derived from the *Auditor General Act*.

The work of the office spans all government ministries, as well as Crown corporations and the broader public sector. Reports resulting from direct assurance engagements are presented to the Legislative Assembly and are made public.

## JOB OVERVIEW

Reporting to a manager or director, the auditor will work as part of a team on financial statement audits. They may also participate in performance and financial management audits as required. The results of these audits provide the public and members of the legislative assembly with assurance and accountability information about how well government finances and programs are being administered.

This position works as part of a team or independently, receiving assignments from the manager or director, and ensuring that assigned audits are conducted in accordance with Canadian Auditing Standards.

Auditors will interact with all levels of staff of auditees, primarily in financial management, but also with program managers of ministries, Crown corporations and agencies, universities, colleges, school districts, health authorities, community service authorities, hospital societies, and trusts. The auditor will meet with senior auditee financial and program staff to review the findings of the audit work and gain acceptance of the recommendations and suggestions. The auditor may also participate in presentation of findings within the office to groups and individuals within government (management, audit committees, committees of the legislative assembly) and outside government (interest groups). The auditor will also have some contact with private sector auditors and legislative audit offices for research and education.

In addition to audit responsibilities, auditors contribute to their group on a broader level by demonstrating growth in the office's foundation, leadership, and technical competencies. Their work will involve coordination with other groups within the office.

## ACCOUNTABILITIES

- planning, conducting and reporting on government financial statement audits in accordance with the office and professional standards;
- planning for financial statement audit engagements, including drafting engagement letters, preparing planning memos and supporting documentation including systems reviews and assessments, and conducting risk analyses;

- co-ordinating with manager or director in accordance with office's standards;
- developing audit programs to accomplish approved audit plan;
- documenting and evaluating the overall control environment;
- directing or completing audit fieldwork;
- advising audit management of findings that require adjustment to the audit plan;
- obtaining analyses and appraising audit evidence as a basis for an informed, independent and objective opinion concerning the efficiency and effectiveness of internal controls within the audit scope;
- documenting audit conclusions relevant to audit objectives;
- summarizing audit findings and preliminary recommendation for review with the manager or director for clarification of facts;
- ensuring that all audit findings, exceptions and proposed adjustments in working papers are adequately documented;
- preparing reports on audit findings for client management and/or legislative committees;
- performing follow-up audit procedures to appraise the adequacy of the corrective action taken to improve deficient conditions;
- advising manager or director of recommendations to improve efficiency and effectiveness of client/auditee operations or controls;
- staying current with developments in the accounting and auditing profession, including maintaining a current knowledge of Canadian Generally Accepted Accounting Principles (GAAP) and Canadian Auditing Standards (CAS);
- assisting the manager or director with administration which includes strategic planning and participation on office- wide committees; and
- overseeing and monitoring the work of junior team members. (The person in this role may be responsible for direct supervision of one or more staff.)

## **JOB REQUIREMENTS**

### **Education and Experience**

- A professional accounting designation (CPA) and eligibility for membership in good standing in the appropriate professional association or an international accounting designation equivalent to the specified accounting designations.
  - Applicants who have attained their CPA designation after 2015 must demonstrate the successful completion of the assurance module.
- Related experience conducting financial statement audits, including responsibility for managing, planning, conducting, and reporting audit/assessment activities.
  - Preference may be given to those with recent audit experience.
  - Recent is defined as within the last three years.
- Preference may be given to those with a working knowledge and experience with ITGC standards and audit software tools, such as CaseWare, IDEA or ACL.
- Preference may be given to those with a working knowledge and experience with PSAS or IFRS standards.

### **Knowledge, Skills, and Abilities**

- Current and thorough knowledge of CAS and GAAP.

### **Candidates must be willing and able to:**

- Be flexible regarding ongoing changes in responsibilities, assignments, and corporate structures.
- Applicants must be willing to travel within the province to conduct field work and work additional hours as required during peak periods.

## PROVISO

- Successful completion of security screening requirements of the B.C. public service, which may include a criminal record check, and/or *Criminal Records Review Act* check, and/or enhanced screening checks as required.
- At the Office of the Auditor General, the health and safety of our people is a high priority. As such, proof of COVID-19 vaccination is required of all staff. It is a term of acceptance of employment that you agree to comply with all vaccination requirements. Our policy is aligned with the COVID-19 vaccination policy for B.C. public service employees.

## BEHAVIOURAL COMPETENCIES

### Foundational Competencies

<b>Personal Accountability</b>	Taking responsibility and accountability over own actions, interactions and relationships with others and demonstrating a commitment to the delivery of results.
<b>Business Acumen</b>	Applying an understanding of the office and the public sector, to guide effective decision making, work prioritization and approach in alignment with business objectives.
<b>Continuous Improvement</b>	Demonstrating resilience, modeling agility and being open to change to enable and deliver continuous improvements.

### Leadership Competencies

<b>Corporate Planning</b>	Defining and communicating a future vision, developing strategic and operational plans and aligning the business to achieve the desired vision.
<b>Engage and Inspire</b>	Inspiring enthusiasm and commitment to individual and team goals, engaging effective and productive teams, and recognizing and celebrating successes across the Office.
<b>Developing People</b>	Developing talent, encouraging professional development and actively supporting training, coaching, mentoring and performance management programs.
<b>Leading Change</b>	Understanding, assessing and leading change and effectively engaging others to drive the implementation of change to achieve desired outcomes.

### Financial Audit and Related Services – Technical Competencies

<b>Risk Assessment</b>	Performing risk assessment activities and procedures to identify and assess the risks of material misstatement in the financial statements for an audit project.
<b>Risk Response</b>	Designing and performing audit procedures that respond to assessed risks and reduce the risks of material misstatements in the financial statements to an acceptable level.
<b>Reporting</b>	Documenting results and developing reports that contain well-supported conclusions, using appropriate language, succinct wording and a respectful tone, to satisfy reporting requirements.
<b>Service Focus</b>	Understanding internal and/or external clients' needs, engaging in effective communication and building strong working relationships to deliver high quality service.
<b>Project Management</b>	Conducting effective project management by managing scoping, schedules, budgets, resourcing and risk, and ensuring alignment of activities/deliverables to achieve desired outcomes.

## INDIGENOUS RELATIONS COMPETENCIES

- **Cultural Agility** is the ability to work respectfully, knowledgeably and effectively with Indigenous people. It is noticing and readily adapting to cultural uniqueness in order to create a sense of safety for all. It is openness to unfamiliar experiences, transforming feelings of nervousness or anxiety into curiosity and appreciation. It is examining one's own culture and worldview and the culture of the Office of the Auditor General, and to notice their commonalities and distinctions with Indigenous cultures and worldviews. It is recognition of the ways that personal and professional values may conflict or align with those of Indigenous people. It is the capacity to relate to or allow for differing cultural perspectives and being willing to experience a personal shift in perspective.

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Employee Signature

Date