



Position Title: Director, Performance Audit	Supervisor Title: Executive Director, Performance Audit
Classification: Band 4	Supervisor Position #: 00112088
Work Unit: Performance Audit and Related Assurance	Office: Office of the Auditor General

CONTEXT

The Office of the Auditor General (OAG) 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 an Executive Director, Performance Audit, the Director, Performance Audit is responsible for ensuring audits are designed and carried out in compliance with office policies, professional standards, and the office's system of quality management. The Director runs multiple, concurrent audits of government organizations, with considerable independence, and routinely makes informed professional judgements on complex technical and strategic audit issues.

The Director, Performance Audit may act as either an engagement manager or an engagement leader, depending on the risk and complexity of the audit. When acting as the engagement leader, the Director, Performance Audit is responsible for the overall quality of the audit and makes recommendations to the Assistant Auditor General and Auditor General on the scope and content of audit reports. Under the direction of the Executive Director, the Director leads corporate initiatives that contribute to the management of the portfolio.

ACCOUNTABILITIES

- Directs the planning, conducting and reporting of concurrent audits and/or assessments of complex and sensitive topics, ensuring work meets professional standards and the office's expectations for quality.
- Oversees the development of proposals for audit topics to be included in the performance audit coverage plan.
- Maintains subject area expertise and represents the OAG with external stakeholders in assigned sectors (such as health, environment, or social services).
- Builds and manages relationships with the audited entities from the initial planning stages, through audit delivery and evaluation of the audit process.
- Acts as either an engagement manager or an engagement leader depending on the risk and complexity of the audit.
- When the Director acts as an engagement leader, they have overall responsibility for the performance of assurance engagements including:
 - the assignment of roles and responsibilities within the audit team;
 - supervision and review of the underlying work;
 - confirmation that the audit conclusions reached are based upon sufficient/appropriate evidence;
 - recommending the scope content and issuance of the report to the Auditor General and Assistant Auditor General;
 - identification and management of threats to the team's independence;

- ensuring that audit teams have the necessary competencies, capabilities, resources, and time to perform audits in accordance with professional standards;
- encouraging a culture of consultation, knowledge sharing and communication within the team; and
- assisting the Auditor General in presenting findings and recommendations before the Public Accounts Committee of the legislature, senior management of public sector entities, and external audiences.
- Under the direction of the Executive Director, leads projects and tasks related to portfolio management, such as coverage planning, follow-up, staff scheduling, workforce planning, and budget management.
- Represents the OAG on external committees and working groups to share knowledge and promote improvement in performance audit practices.
- Supervises staff including assignment of work, development and evaluation of performance plans, approval of leave and disciplinary processes.

JOB REQUIREMENTS

Education and experience:

- A post-graduate degree or **equivalent credential**¹ in a **field related to the mandate of the OAG**², and a minimum of six years of performance audit experience, including 3 years of recent **experience managing performance audits**³.

¹**Equivalent credential** includes a CPA designation, CIA Certification with a bachelor's degree, or law degree.

²**Field related to the mandate of the OAG** includes: business, accounting, law, economics, public administration, political science, environmental science, engineering, health, social sciences, and transportation.

³**Experience leading performance audit** includes:

- management of performance audits in a public sector setting;
- experience leading audit teams, including providing direction, supervision, coaching, mentoring and motivation to staff;
- project management, including project life cycle organization, planning, budgeting, execution, monitoring and controlling, communications management, risk management and project closing;
- applying professional standards to guide the quality of audits; and
- creating and delivering executive-level presentations for the purpose of decision making.
- Preference will be given to experience conducting performance audits using CSAE 3001 in a legislative audit office.
- Preference may be given to experience conducting limited assurance reviews under CSAE 3000.

PROVISO

- Must be eligible to work in Canada (Permanent Resident or Canadian Citizenship).
- 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.
- Be flexible regarding ongoing changes in responsibilities, assignments, and corporate structures.
- Must be willing to work in-office based on operational requirements.

Knowledge, Skills and Abilities

Project and People Management:

- Ability to direct staff toward the achievement of results.

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- Ability to manage and prioritize multiple projects concurrently, ensuring projects achieve objectives, are completed within approved timelines/budget, and meet internal office policy and standards.
- Ability to supervise, coach, motivate and mentor staff.
- Ability to oversee contract management activities.
- Ability to provide leadership in times of change.

Relationship building:

- Ability to maintain the confidence of the Auditor General by maintaining constructive relationships with auditees and external stakeholders.
- Ability to work respectfully, knowledgeably and effectively with Indigenous Peoples.
- Ability to collaborate with internal staff members to achieve results.
- Ability to build a culture of inclusion and diversity.

Communications:

- Exceptional oral and written communication skills.
- Ability to communicate in a clear, fair, and objective manner with auditees, team members and supervisors.
- Ability to communicate strategically and prepare information for the media.

Audit Methods and Standards:

- Knowledge of generally accepted auditing standards.
- In-depth knowledge of CPA quality control and performance audits standards.
- Ability to adapt methodology to changing circumstances while ensuring audit standards are met.
- Ability to analyze and strategically address highly technical and complex audit issues.
- Well-developed understanding of public administration.
- In-depth knowledge of the role of independent offices of the legislative assembly and the mandate of the OAG.
- Knowledge in a field related to the mandate of the OAG.

BEHAVIOURAL COMPETENCIES

Foundational Competencies

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

Leadership Competencies

Corporate Planning	Defining and communicating a future vision, developing strategic and operational plans and aligning the business to achieve the desired vision.
Engage and Inspire	Inspiring enthusiasm and commitment to individual and team goals, engaging effective and productive teams, and recognizing and celebrating successes across the OAG.

Developing People	Developing talent, encouraging professional development and actively supporting training, coaching, mentoring and performance management programs.
Leading Change	Understanding, assessing and leading change and effectively engaging others to drive the implementation of change to achieve desired outcomes.

Technical Competencies

Planning	Undertaking the planning process and developing the project objectives, scope and assessment criteria, ensuring that all relevant risks are considered
Conducting	Gathering sufficient and well-documented evidence to arrive at sound conclusions, ensuring that an appropriate level of consideration is given to any contrary evidence throughout the project
Reporting	Documenting results and developing reports that contain well-supported conclusions, using appropriate language, succinct wording and a respectful tone, to satisfy reporting requirements
Service Focus	Understanding internal and/or external clients' needs, engaging in effective communication and building strong working relationships to deliver high quality service.
Project Management	Conducting effective project management by managing scoping, schedules, budgets, resourcing and risk, and ensuring alignment of activities/deliverables to achieve desired outcomes

Indigenous Relations Competency

Cultural Agility	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 B.C. public service, 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 Peoples. 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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