



**TITLE:** FINANCIAL AUDITOR

**CLASSIFICATION:** BAND 2

**ORGANIZATION:** OFFICE OF THE AUDITOR GENERAL

**WORK UNIT:** FINANCIAL AUDIT AND RELATED SERVICES (FARS)

**SUPERVISOR TITLE:** MANAGER

**SUPERVISOR POSITION #:** 00106191; 00106190;

## CONTEXT

The Office of the Auditor General of British Columbia serves the legislative assembly and, by extension, 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 then made public.

## JOB OVERVIEW

Reporting to a manager, the auditor will work as part of a team on financial statement audits and other related work. 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, and ensuring that assigned audits are conducted in accordance with Canadian Auditing Standards.

Auditors will interact with all levels of staff of the organization being audited. This will primarily consist of communicating with financial and program managers of ministries, Crown corporations and agencies, universities, colleges, school districts, health authorities, community service authorities, hospital societies, and trusts.

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

## ACCOUNTABILITIES

- Plan, conduct and report on government financial statement audits in accordance with the office and professional standards (primarily Canadian Auditing Standards (CAS));
- Independently follow an audit workplan to complete assigned tasks within the required timeframes;
- Draft external communication and accountability documents, including: engagement letters, planning packages, and audit findings reports;
- Assess risks of material misstatement, plan audit procedures to address risks identified, and conduct planned audit work;
- Conduct interviews with auditees and document their financial statement processes;
- Document and evaluate the overall control environment (including impact on audit approach);
- Continuously assess risk, including changes that might require adjustment to the audit plan;
- Assess audit evidence to ensure that it is sufficient and appropriate to support the audit objectives;
- Ensure that all audit findings, exceptions and proposed adjustments in working papers are adequately

documented;

- Document audit conclusions relevant to audit objectives;
- Add value for auditees by working with audit manager to identify auditee internal control weaknesses and develop recommendations for process improvements;
- Mentor and advise junior team members, including providing on-the-job-training, with the possibility of being responsible for direct supervision of one or more junior staff on an audit; and,
- Remain current with the developments in the accounting and auditing professions, including maintaining a current knowledge of Canadian Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

## **JOB REQUIREMENTS**

### **Education and Experience:**

- Membership, or eligibility for membership, in good standing with CPABC.
  - Applicants who have attained their CPA designation after 2015 must demonstrate the successful completion of the assurance module.
  - Successful applicants with an international accounting designation will be asked to complete the steps necessary in order to obtain a Canadian CPA designation.
- At least 2 years of related experience conducting financial statement audits, including responsibility for planning, conducting, and reporting audit activities.
  - At least 1 of the 2 years of related experience must have been within the past 3 years.

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

- Current and thorough knowledge of Canadian GAAS and GAAP.
- Ability to be proactive.
- Problem-solving and analytical skills.
- Written and verbal communication skills.
- Ability to work on a team, and independently.
- Ability to continually receive and incorporate feedback to develop skills and professional judgement.

### **Preferences:**

- Preference may be given to those with a working knowledge and experience with General Information Technology Controls (GITC) standards.
- Preference may be given to those with a working knowledge and experience with CaseWare audit software.
- Preference may be given to those with a working knowledge and experience with Public Sector Accounting Standards.

**Proviso:**

- Applicants must be willing and able to travel within the province to conduct field work, as needed.
- Must be willing to work additional hours when required to ensure audit remains on schedule, including but not limited to peak season.
- Must be eligible to work in Canada (Permanent Resident or Canadian citizen)
- Successful completion of security screening requirements of the BC Public Service, which may include a criminal records check, and/or Criminal Records Review Act (CRRA) check, and/or enhanced security screening checks as required by the Office of the Auditor General.
- Must be flexible regarding ongoing changes in responsibilities, assignments, and corporate structures.
- Must be willing to work in office based on operational requirements.

**BEHAVIOURAL COMPETENCIES****Achieving Business Results**

<b>Integrity</b>	Integrity refers to actions that are consistent with what one says are important. People with integrity "walk the talk" by communicating intentions, ideas and feelings openly and directly, and welcoming openness and honesty even in difficult negotiations.
<b>Business Acumen</b>	The ability to understand the business implications of decisions and the ability to strive to improve organizational performance. It requires an awareness

**Leading People**

<b>Empowerment</b>	The ability to share responsibility with individuals and groups so that they have a deep sense of commitment and ownership. People who practice empowerment participate and contribute at high levels, are creative and innovative, take sound risks, are willing to be held accountable and demonstrate leadership. They also foster teamwork among employees, across government and with colleagues, and, as appropriate, facilitate the effective use of teams.
<b>Developing Others</b>	Involves a genuine intent to foster the long-term learning or development of others through coaching, managing performance and mentoring. Its focus is on developmental intent and effect rather than on a formal role of training. For this competency to be considered, the individual's actions should be driven by a genuine desire to develop others, rather than by a need to transfer adequate skills to complete tasks.
<b>Change Leadership</b>	Involves creating a new vision for the organization and taking the required actions to ensure that the members of the organization accept and support the vision. It generally requires the individual to be in a relatively senior or high-level position, although this is not always the case.

**Personal Effectiveness**

<b>Expertise</b>	Includes the motivation to expand and use technical knowledge or to distribute work-related knowledge to others.
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Revised Date:  
January 19, 2024

## Indigenous Relations

### 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 BC 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 people. It is the capacity to relate to or allow for differing cultural perspectives and being willing to experience a personal shift in perspective.