

Position Description – IT Auditor

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|--|--------------------------|------------------------|----------|
| Position Title | IT Auditor | Position Number | |
| Portfolio | Performance and IT Audit | Location | Victoria |
| Supervisor's Title | IT Audit Director | Travel Required | Yes |
| FOR OAG HR USE ONLY: | | NOC Code: | |
| Approved Classification or Leadership Band | Band 2 | Class Code: | |
| Mandate | | | |
| <p>The Office of the Auditor General (the OAG or Office) serves the Legislative Assembly and the people of British Columbia by providing independent assessments and advice that enhance government accountability and performance. Authorities for the Office of the Auditor General are derived from the <i>Auditor General Act</i>.</p> | | | |
| Role and Responsibilities | | | |
| <p>The IT Auditor, as a member of an audit team, assesses risks and controls in Information Technology (IT) environments, and documents and evaluates the impact of those risks and controls to the organization's business objectives. The position provides technical expertise to IT audits and IT advice and support to performance and financial audits, under the direction of IT Audit Directors.</p> <p>To meet the information needs of performance and financial audit staff, the position, as a member of the IT audit team, consults with other auditors or engagement leaders to clearly define engagement requirements, to determine the feasibility of their requests, to determine the most effective approach to assessing risks and controls in the IT environment, to assess the design and operating effectiveness of general computer and application controls, and to clearly communicate results and business implications, both verbally and in-writing, in relation to performance and financial statement audits.</p> <p>The IT Auditor, as a member of the audit team, will meet and consult directly with the auditees regarding their IT systems and systems environment to plan and conduct either IT audits or computer control reviews to support performance and financial statement audits. The position requires a broad and current knowledge of IT systems and processes and trends in information technology. To successfully perform this role, the incumbent is required to maintain a current understanding of the principles, concepts and fundamentals of the IT audit process in order to analyze, interpret and respond to stakeholder's needs.</p> <p>Responsibilities in conducting IT Audits:</p> <ul style="list-style-type: none"> As a member of the audit team, assist in all phases of an IT audit: planning, conducting and reporting. This includes: defining the audit objectives, scope, and criteria; identifying required resources and timeframes to complete the audit; analyzing the IT environment in terms of risks and controls; and determining appropriate audit procedures for assigned projects. Conduct IT performance audits and assessments to evaluate risks and controls in the auditee's computing environment combined with business processes. Gain specific knowledge sufficient to enable analysis of controls in key areas such as: database management, operating system applications and IT infrastructure. Apply knowledge of auditing in areas such as: IT governance, IT security policies and procedures, IT strategic planning, systems development, system access, change management, business continuity, and project management. Conduct general computer and application controls assessment and design appropriate tests of controls in relation to financial reporting and business processes. Communicate, both verbally and in-writing, effectively and clearly (with internal staff and external auditee) audit results and their implication in relation to financial reporting and auditee's business operations. Assist performance and financial audit teams with data analysis requests using specialized computerized audit software tools. Prepare documentation of all work performed and draft necessary reports. | | | |

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| Indicative Position Responsibility Distributions | |
|--|--|
| <p>IT Audit– 85%</p> <ul style="list-style-type: none"> • Planning, conducting and reporting audits/assessments within portfolio/lines of business <p>Office wide Engagement – 5%</p> <ul style="list-style-type: none"> • Office wide involvement on cross portfolio or operational committees <p>Community of Practice – 5%</p> <ul style="list-style-type: none"> • Building relationships across the public sector <p>Other – 5%</p> <ul style="list-style-type: none"> • As required | |
| Qualifications and Experience | |
| <p>Education:</p> <p>Certification as CISA, CISM, CISSP or equivalent professional certification or equivalent post-secondary education. Five years of work experience in IT auditing.</p> <p>-or-</p> <p>Equivalent combinations of education involving a variety of formal technical courses in IT and related working experience.</p> <p>Experience:</p> <p>Experience should demonstrate competencies, such as:</p> <ul style="list-style-type: none"> • Knowledgeable in IT systems, processes, and controls. • Ability to document and assess entity control environments and to evaluate risks and controls in those IT environments. • Knowledgeable in use of specialized audit software such as ACL or equivalent. • A good understanding of business process in accounting and reporting. • Ability to communicate effectively and confidently to non-technical audiences. • Ability to produce highly accurate work, and to document all work performed. • Ability to quickly gain an understanding of any IT systems and applications in a business environment and achieve the level of knowledge in specific applications and systems required for carrying out audits. • Ability to analyze and think creatively to address IT audit issues. • A good understanding of concepts and fundamentals of auditing process – understanding of IT audit processes is preferred. • Experience in a public sector environment is an asset. | |
| Behavioural Competencies | |
| <p>Foundation</p> <p><u>Personal Accountability</u></p> <ul style="list-style-type: none"> • Demonstrates accountability. • Shares the problem and takes responsibility. • Models professional and respectful behaviours. <p><u>Business Acumen</u></p> <ul style="list-style-type: none"> • Demonstrates critical thinking and reasoning. • Prioritizes tasks and assignments. • Demonstrates ability to ‘speak the language’. <p><u>Continuous Improvement</u></p> <ul style="list-style-type: none"> • Willingly adapts to shifting priorities. • Actively participates and contributes ideas in team meetings and discussions. • Identifies areas for improvement to work processes and practices. | <p>Leadership</p> <p><u>Corporate Planning</u></p> <ul style="list-style-type: none"> • Undertakes analysis and prepares accurate supporting information. • Supports the implementation of specific initiatives/projects. <p><u>Engage and Inspire</u></p> <ul style="list-style-type: none"> • Demonstrates ownership of work and pride in individual and others’ success. • Sets up others to succeed. • Collaborates with team members. <p><u>Developing People</u></p> <ul style="list-style-type: none"> • Demonstrates a strong commitment to development. • Informally coaches and mentors. • Engages in career conversations with their supervisor. |

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Leading Change

- Understands the concepts of change management and stakeholder involvement.
- Identifies and communicates change management needs.
- Identifies impediments to change, and escalates as appropriate.

Technical Competencies

Planning

- Contributes to the development of project plans.
- Identifies and drafts potential project risks.
- Uses appropriate systems to organize and manage project data.

Conducting

- Identifies, gathers and analyzes relevant project evidence.
- Produces well organized relevant documentation.
- Evaluates evidence and draws appropriate conclusions.

Reporting

- Gathers information to inform recommendations.
- Provides clearly documented findings.
- Presents preliminary findings or conclusions.

Service Focus

- Uses judgment to identify noncomplex client issues, and escalates to the relevant authority as appropriate.
- Provides well thought-out, concise and timely communications with clear messaging.
- Develops professional client relationships.

Project Management

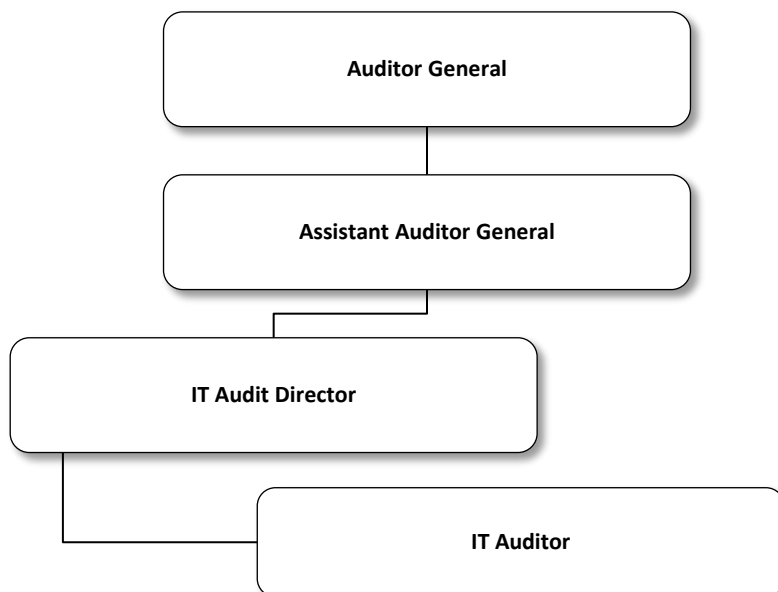
- Adheres to a project plan to guide priorities and tasks.
- Demonstrates ability to manage own individual workload.
- Identifies minor project risks or issues, and escalates to supervisor as appropriate.

*See additional technical competencies below *****

Direct Supervision

The position may be responsible for directly supervising staff from time to time.

Organizational Chart



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This is an accurate statement of the position’s assigned duties, responsibilities, and reporting relationships. This position description was created/revised/finalized in **Month/Year**.

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|-------------|----|------|-----------------------------|
| Reviewed By | X | Date | Click here to enter a date. |
| | [] | | |

| | | | |
|-------------|-----------------------------------|------|-----------------------------|
| Approved By | X | Date | Click here to enter a date. |
| | Carol Bellringer, Auditor General | | |

I have read this position description and understand the key responsibilities:

| | | | |
|--------------|-------------------|------|-----------------------------|
| Agreed to By | X | Date | Click here to enter a date. |
| | [Name], incumbent | | |

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Appendix A

IT Auditor Competency

Core competencies for an IT auditor.

Must be able to explain, describe, demonstrate knowledge of the concept and associated risk, analyze processes and controls, and draw reasonable conclusions of the following areas of competency.

| Competency | Level |
|---|-------|
| IT Governance | |
| IT governance, security, operations, and control frameworks and standards (e.g., COBIT, ISO, PCI, ITIL) | |
| IT strategic planning (including alignment with objectives, tactical planning, performance measurement) | |
| IT risk management processes (e.g., enterprise risk management, threat risk assessments). | |
| IT policies, standards, guidelines, and procedures | |
| Data classification standards, guidelines, and processes | |
| IT service level management practices | |
| Third party assurance reporting (e.g., Service Organization Control reports) | |
| Management oversight and monitoring of IT controls | |
| Access Provisioning | |
| Logical security controls that restrict access to applications, databases, operating systems and networks | |
| User account/profile additions, modifications, and deletions | |
| Physical security controls that protect information assets (e.g., video monitoring, key card access) | |
| Network Security Management | |
| Network architecture | |
| Wireless network technologies | |
| Security testing techniques (e.g., penetration testing, vulnerability assessments) | |
| Firewall design and placement | |
| Intrusion Detection/Prevention System design and placement | |
| Tools and techniques used to protect against viruses, malware, and spyware | |
| System Development, Acquisition, and Change Management | |
| Project management methodologies (e.g., PRINCE2) | |
| Project management practices | |
| Systems Development and Acquisition practices | |
| Data and system conversion processes | |
| Change management for applications, databases, operating systems and network devices | |
| Computer Operations | |
| Operating system (e.g. Windows, Unix) and database (e.g., SQL, Oracle) technology components | |
| Configuration management for applications, databases, operating systems and network devices | |
| Data and media retention and destruction | |
| Encryption controls and techniques for computers, media devices, and electronic transmissions | |
| Scheduled and non-scheduled process management | |

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|---|-------|
| Data integrity processes (e.g., interfaces between systems, data input controls) | |
| Problem and incident management | |
| Data and system backup processes | |
| Disaster recovery, including testing and environment controls (e.g. air conditioning, fire suppression) | |
| IT Trends | |
| Risks and controls related to emerging technologies (e.g., cloud computing, social media, mobile devices) | |

cc: Supervisor; Personnel file; Position file