



TITLE: FINANCIAL AUDITOR

CLASSIFICATION: BAND 2

ORGANIZATION: OFFICE OF THE AUDITOR GENERAL

WORK UNIT: FINANCIAL AUDIT AND RELATED ASSURANCE

SUPERVISOR TITLE: MANAGER, FINANCIAL

SUPERVISOR POSITION #: 00050987; 0034982; 00034983,
00106189

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 or director, the auditor will work as part of a team on medium sized financial statement audits and 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 the audit standards established by the office and the Canadian Institute of Chartered Accountants.

Auditors will interact with all levels of staff of auditees, primarily in the area of 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. As well, work will involve coordination with other groups within the office.

ACCOUNTABILITIES

Required:

- planning, conducting and reporting on small to medium size government financial statement audits in accordance with the office and professional standards;
- plans for financial statement audit engagements including: drafting engagement letters; preparing planning memos and supporting documentation including systems reviews and assessments; conducting risk analyses;
- co-ordinates with manager/director in accordance with office's standards;
- develops audit programs to accomplish approved audit plan;
- documents and evaluates the overall control environment;
- directs or completes audit fieldwork;
- advises audit management of findings that require adjustment to the audit plan;
- obtains analyses and appraises audit evidence as a basis for an informed, independent and objective opinion concerning the efficiency and effectiveness of internal controls within the audit scope;
- documents audit conclusions relevant to audit objectives;
- summarizes audit findings and preliminary recommendation for review with the manager or director for clarification of facts;
- ensures that all audit findings, exceptions and proposed adjustments in working papers are adequately documented;
- prepares reports on audit findings for client management and/or legislative committees;
- performs follow-up audit procedures to appraise the adequacy of the corrective action taken to improve deficient conditions;
- advises manager and/or director of recommendations to improve efficiency and effectiveness of client/auditee operations or controls;
- remains current with the developments in the accounting and auditing profession, including maintaining a current knowledge of Canadian Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS);
- assists the manager or director with administration which includes strategic planning and participation on office-wide committees; and
- oversees and monitors the work of junior team members. They 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.

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- Recent related experience conducting financial statement audits, including responsibility for managing, planning, conducting, and reporting audit/assessment activities.
 - Recent is defined as within the last 3 years.
- Preference may be given to those with a working knowledge and experience with ITGC standards and audit software tools.
- Preference may be given to those with a working knowledge and experience with PSAS standards.

Candidates must be willing and able to:

- 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.
- Work in the office at least part-time.

Proviso:

- Successful completion of security screening requirements of the BC Public Service, which may include a criminal records check, and/or Criminal Records Review Act (CRRRA) check, and/or enhanced security screening checks as required by the Office of the Auditor General.

Knowledge, Skills and Abilities:

- Current and thorough knowledge of Canadian GAAS and GAAP.

BEHAVIOURAL COMPETENCIES

Foundation 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 Office.
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.

Financial Audit - Technical Competencies

Risk Assessment	Performing risk assessment activities and procedures to identify and assess the risks of material misstatement in the financial statements for an audit project
Risk Response	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
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 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 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.