



TITLE: SENIOR MANAGER, FINANCIAL AUDIT AND RELATED SERVICES

CLASSIFICATION: BAND 4

MINISTRY: OFFICE OF THE AUDITOR GENERAL OF B.C.

WORK UNIT: FINANCIAL AUDIT AND RELATED SERVICES

SUPERVISOR TITLE: PRINCIPAL, FINANCIAL AUDIT AND RELATED SERVICES

SUPERVISOR POSITION #: 00097702

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 the principal, the senior manager is the engagement leader on low to moderate risk financial statement audits, and manages and conducts higher risk financial statement audits and performance audit projects. The senior manager ensures that all assigned projects are planned, conducted, and reported according to professional accounting and assurance standards, and that all relevant issues and concerns have been identified and resolved or raised to the principal for resolution.

ACCOUNTABILITIES

- Planning, conducting, and reporting activities on several concurrent audits and/or assessments, involving the latest applicable Canadian accounting and auditing professional standards and office methodologies.
- Maintaining considerable subject matter expertise in financial statement audit. These audits require credible specialists with valid professional accounting designations.
- Ensuring project work meets performance targets, approved budgets, and timelines.
- Contributing to the identification and resolution of significant accounting or auditing issues arising from audit projects.
- Recommending assurance reports and management recommendations for reporting that are fair, meaningful and timely, following office methodologies and approaches, and meeting applicable professional standards for approval by senior portfolio leadership.
- Participating in presenting assurance engagement findings and recommendations before senior executive committees of auditees, audit committees, or the public accounts committee of the legislative assembly.

- Directly supervising staff and providing direction to project teams of professional staff and contracted resources as required.
- Participating in staff development discussions and performance appraisals, providing direction and mentorship to direct reports, contributing to creating competent, committed, and professional teams able to work together in an atmosphere of mutual trust and respect.
- Possessing effective communication skills, and the ability to build credibility, trust and cooperation, and maintain strong long-term working relationships with auditees, realizing that issues raised during the course of audit engagements may be of a sensitive nature.
- Contributing to strategic and administrative project management including budget development and management, work plan development, and human resource management decisions.
- Carrying out the role of engagement leader on low to moderate risk financial statement audits. The engagement leader must ensure that engagements are carried out in compliance with office policies, professional standards and the office's system of quality control. The engagement leader has overall responsibility for the performance of assurance engagements, including: supervision of the team, review of the underlying work sufficient to enable them to sign off the compliance requirements, including risk assessments, engagement planning, completion and reporting, and making recommendations to the senior portfolio leadership or the auditor general with regards to reports. The engagement leader is responsible for managing the relationships with the audited entities from the initial planning stages, through audit delivery and evaluation of the audit process and relationship.

JOB REQUIREMENTS

Education & Experience:

- A professional accounting designation.
- A minimum of three years post-designation experience leading financial statement audits, including responsibility for planning, managing, conducting, and reporting such activities in accordance with generally accepted auditing standards (GAAS).
- Preference may be given for applicants with an understanding of and experience working with Public Sector Accounting Standards.

Candidates must be willing and able to:

- Be flexible regarding ongoing changes in responsibilities, assignments, and corporate structures.
- Travel occasionally.

PROVISO

- Successful completion of security screening requirements of the B.C. public service, which may include a criminal records check, and/or *Criminal Records Review Act* check, and/or enhanced security screening checks as required by the Office of the Auditor General.

Knowledge, Skills and Abilities:

- Understanding of Public Sector Accounting Standards (PSAS)
- Understanding of International Financial Reporting Standards (IFRS).
- Agility and adaptability in leading in changing circumstances.

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- Understanding of quality assurance policies, particularly related to project performance, consultations, engagement quality control reviewers (EQCRs) and quality control.
- Ability to lead staff toward the achievement of results.
- Demonstrated ability to develop and maintain collaborative working relationships.
- Demonstrated ability to influence at a senior level and lead multi-faceted, complex projects on behalf of a senior leadership group.
- Ability to lead, develop and critically review strategic plans and major initiatives.
- Ability to create a positive environment that promotes responsible change management.

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 for assigned projects 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,

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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.