

JOB DESCRIPTION

Office of the Auditor General

Job Title: AUDIT PROJECT LEADER

Grade: I

Salary Range: \$73,416 - \$96,336

Reports To: Audit Manager

JOB PURPOSE

Audit Project Leaders (APLs) support and assist the OAG management (Auditor General, Deputy Auditors General and Audit Managers) to enable them to carry out their responsibilities in accordance with the powers and duties specified in the Constitution and the Public Management and Finance Act (PMFA).

Postholders have the responsibility for leading a portfolio of audits of various government ministries, portfolios, offices, statutory authorities and government companies. These audits are conducted in accordance with International standards on auditing. The types of audits conducted include financial, performance, compliance, IT, fraud and special audits.

DIMENSIONS

The responsibility of the Office of the Auditor General (the "OAG" or "Office") includes auditing the revenues and expenditures of core Government that are approximately \$1 billion respectively and total assets of \$2.7 billion, as well as statutory authorities and government companies with revenues of \$240 million and total assets of just over \$500 million. The OAG conducts 45 to 50 entity financial audits and 6 to 8 performance audits each year, along with the entire public sector (EPS) consolidation audit, and other unscheduled special audits and investigations as required.

The role of the APL is heavily dependent on the use of computer systems for both reporting purposes as well as audit analysis. The post holder is expected to understand how these systems operate and are used by the entire public sector and the OAG.

APLs will lead specific audits, research projects, and review engagements as determined by the Audit Managers.

APLs are responsible for the management and delivery of small to large complex audits. Management of these audits includes analysis and reporting of the audit issues, supervising of team members and maintaining good client relationships. The APL will manage the client engagements from start to completion.

The APL is expected to independently interact with the Chief Officers, Heads of Departments, CFOs, Chairs, Directors and CEOs throughout the entire public service.

BACKGROUND INFORMATION

The Office of the Auditor General is the independent auditor of government working on behalf of the Parliament and the wider public. It carries out the following lines of work:

- 1) **Financial Statement Auditing**- establishing that the financial statements are a fair representation of the financial position of the audited body thereby playing a crucial role in improving standards of financial management and administration throughout the diverse range of public service entities involving several complex accounting issues;
- 2) **Performance Auditing**- involves business evaluation, reporting and advising through the evaluation and audit of any aspect of public service/ government operations, checking that resources are purchased economically, used properly and that effective management systems and controls are in place;
- 3) **IT Auditing**- the main objective is to determine whether information systems are being effectively managed, safeguarding the entity's assets against actual and potential misuse, maintaining data integrity, and operating effectively and efficiently to achieve the organisation's goals or objectives;
- 4) **Forensic Auditing**- facilitates the prevention, detection and investigation of economic crime.
- 5) **Compliance Auditing** – ensuring compliance with Acts, regulations, policies etc is usually undertaken within a financial or performance audit. Specific compliance audits are undertaken as necessary e.g. when needed to confirm grant funding is used as per the requirements of award.

PRINCIPAL ACCOUNTABILITIES

Strategy and Planning

- Contributes to the OAG's strategic plan, Annual Budget Statement and the Annual Plan and Estimates.
- Prepares budgets for each assigned project and manages the entire project including the relevant administrative and financial management tasks.

Research and Analysis

- Researches and analyses pertinent laws, rules, regulations, policies, procedures, reports and other available audit data applicable to the entity to determine audit objectives, strategies, programmes and procedures for specific audit assignments.

Professional Technical

- For each audit assignment, surveys and evaluates the organizational structure, facilities and equipment, financial resources, authorized programs, policies, operating procedures and techniques, and annual reports.
- Tests data to determine accuracy, currency and reliability and develops reports utilizing a range of techniques including, but not limited to, statistical sampling and quantitative analysis.
- For financial audits determines whether financial information conforms to the generally accepted accounting principles in order to produce audited financial statements and disclosures to form opinions and develop and submit recommendations to enable "sign off" by the Auditor General.

- Prepares audit working papers in accordance with professional standards in order to provide adequate documentation for audit findings, conclusions, and recommendations.

Relationship Management

- Formulates work plans; presents the individual plan to the client's top management tier, gains co-operation through influence to enable deep understanding of the issues.
- Work with others in the OAG to deliver results.
- On completion of the audit, makes presentations to top management on the findings and addresses any concerns of the auditee regarding the findings and implementation of recommendations.
- Liaises with the chief officers, executives and board members of statutory authorities and government companies and to other third parties such as actuaries, bankers, investment managers and other specialists.

KNOWLEDGE & EXPERIENCE

Qualifications and knowledge

Essential

- A professional accounting qualification (e.g. CA, CPA, ACCA, CIPFA)
- A member in good standing with an appropriate professional accounting body (e.g. CPA Canada, AICPA, ACCA, CIPFA, CISPA)
- Ability to conduct audits in accordance with appropriate auditing standards and generally accepted accounting principles (e.g. International Standards on Auditing, International Financial Reporting Standards, International Public Sector Accounting Standards)
- Ability to use standard office automation software (MS Word, Excel, etc).

Desired

- Professional certifications for example:- Fraud Examiner (CFE), Information Systems Analyst (CISA).
- Bachelors degree in Accounting, Economics, Public Administration or other relevant degree.
- Masters degree/ Postgraduate Diploma in Business Administration
- Certification in International standards on auditing and/or International Public Sector Accounting Standards.
- Ability to use CaseWare, or similar audit working paper software programs and IDEA.
- Knowledge of public sector governance and management concepts.

Experience

Audit project leaders should have at least three years of relevant professional auditing experience and two years of post-qualification experience unless progressing to the APL role from being an OAG Professional Audit Trainee where only three years of relevant OAG work experience is necessary.

Work experience within the public sector is highly desirable.

Demonstrated track record in the management of complex projects and the provision of high quality audit services is required.

Experience in the following areas is desirable:-

- Information Technology audit
- Fraud investigation
- Forensic audit
- Performance auditing

SKILLS AND COMPETENCIES

The APL must possess and demonstrate:-

Deliver Quality Services

- **Achieves Results** - Ability to plan and deliver quality audits on time and within budget.
- **Analysis** - Ability to gather and understand information, conceptualise and think of new ideas, evaluate existing situations and plan ways forward, solving problems and achieving outcomes.

Effective Stakeholder Engagement

- **Communications** - Excellent oral and written communication and presentation skills including the ability to actively listen.
- **Manage Relationships Effectively** - Ability to build strong respectful relationships, challenge constructively and negotiate effectively.

Leadership and Management

- **Self-Management** - Take responsibility for own actions and development, exemplifying personal drive and integrity while continuously developing.
- **Management of Others** - Ability to manage, influence and inspire others.
- **Resilience** - Ability to work independently, under pressure and within very tight deadlines.

Judgement and Decision Making

- **Critical Thinking** - Curiosity, professional skepticism and awareness of political contexts in approaching tasks and problems.
- **Change Orientation** – Ability to accept and respond positively to changing work situations and demands while addressing issues that block progress.

Contribute to the Value and Benefit of OAG

- **Team Working** – Ability to work effectively as part of a team and contribute to building a stronger office.

ASSIGNMENT AND PLANNING OF WORK

APLs are responsible for individual audit engagements, which includes planning, examination, reporting and supervising individuals on the engagements. APLs are allocated responsibility for a range of audit services and any one time the APL may be working on at least two or three projects and practice development projects.

SUPERVISION OF OTHERS

The OAG presently comprises 28 staff members, supplemented by interns and secondees on occasion. These would include professionally qualified and experienced auditors and the APL may be required to lead up to three counterpart APLs, Auditors or Professional Audit Trainees on some projects.

OTHER WORKING RELATIONSHIPS

The APL is required to maintain a professional working relationship with all stakeholders from public and private sector organisations in the delivery of the OAG's services.

DECISION MAKING AUTHORITY AND CONTROLS

The APL works primarily under the general supervision of the Audit Managers and has control over the development of the audit plan for the assigned audits. The APL is responsible for assigned deliverables and for drafting key reports.

PROBLEMS/KEY FEATURES

The post requires an individual who can work under pressure to meet deadlines and balance many roles concurrently.

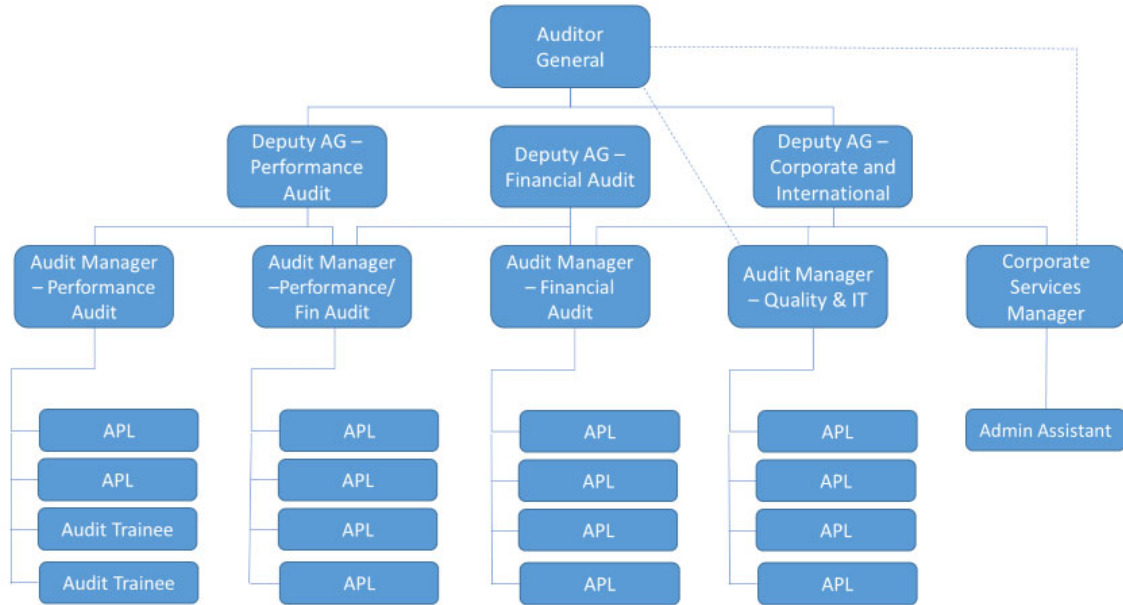
The work of the OAG is of high public profile, with considerable press and public interest in work.

WORKING CONDITIONS

Due to the complexity and quantum of assignments additional working hours are required, particularly during financial audit peak times (October and November for interim audit and February to April for final audit). Overtime may be payable during these times.

Due to the geographical location of clients some travel may be required to complete engagements.

ORGANISATION CHART



AGREED BY:

Audit Project Leader: _____ Date: _____

Auditor General: _____ Date: _____