

Auditor

APS Benchmark Listings

Sub. No.	Bench- mark No.	Dept.	Working Title Job Title	Know-How				Creativity/ Problem Solving		Responsibility		Total Points
				Prof./ Cont.	Comp. Div.	H.R. Skills	Points	%	Points	Profile	Points	
Auditor 3 (Point Range 439 - 518)												
OO/E	513AU03	Human Services	Internal Audit Supervisor, South	F	I	2	264	38	100	B	100	464
Auditor 2 (Point Range 371 - 438)												
OO/E	512AU04	Seniors & Housing	Analyst, Compliance & Accountability	E+	I	2	230	33	76	B	76	382
OO/E	512AU05	Treasury Board & Finance	Senior Auditor	E+	I	2	230	33	76	B	76	382
Auditor 1 (Point Range 269 - 370)												
OO/E	511AU02	Health	Auditor, Financial Accountability	E-	I	2	175	29	50	B	50	275

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Opted out and Excluded Benchmark Evaluation - 513AU03

Identification Section

Working Title: Internal Audit Supervisor, South

Department: Human Services

Division, Branch/Unit: Strategic Corporate Services, Regional Financial Services

Reports To: Manager, Internal Audit

Levels to D.M.: 5

Job Description: [513AU03](#)

MRS: See [Minimum Recruitment Standards](#) for Auditor

Job Code: 513AU - Auditor Level 3
(See [Opted out and excluded pay plans and salary ranges](#) – Schedule 1, Part 2-A)

[Organization Chart](#)

(login required)

Evaluation

Knowledge

FI2 264



Creativity/Problem Solving

38% 100



Responsibility

B 100



TOTAL JOB POINTS

464

Comments on Role

Internal Audit assists all levels of management and the Chief Financial Officer in discharging their responsibilities as related to compliance with policy, procedures and internal controls. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Internal Auditors perform management audits and examine, evaluate and report on all aspects of Employment and Immigration's systems of internal control and recommend value-added continuous improvements to ensure that programs are delivered efficiently, effectively, protected against fraud and are consistent with departmental objectives. Some audits involve examination of internal controls and records at external entities such as contracted service providers. Internal audit also ensures that the public accounts represent fairly the operations for the fiscal year under review, that expenditures are properly authorized, that revenues are promptly collected and that assets are safeguarded. The Internal Audit function enables the Office of the Auditor General to place reliance on audit work and eliminates duplication.

[Back to top](#)

©2020 Government of Alberta

Classification: Public

Reporting to the Manager, Internal Audit, this position is responsible for supervising the internal audit processes in the Central, Calgary, and South Regions.

Comments on Evaluation

- **Knowledge:**

- **Content:**

- **F:** This position applies extensive knowledge of financial procedures, internal controls and accounting and auditing principles and techniques to the provision of expert advice and counsel, participation in determining audit priorities and the development of audit work plans. The degree of knowledge required is obtained through the completion of a related university degree and/or accounting designation, combined with extensive audit experience. In addition, a thorough understanding is required of the department's structure, its diverse range of programs delivered, the associated policies and procedures and the relevant department and government computer systems.

- **Complexity and Diversity:**

- **I:** Solid skills are applied to planning and coordinating the audit work and supervising employee performance and development in the south region. Position participates in developing the ministry internal audit work plan and ensures the risk factors are considered and the department priorities are reflected. Significant analytical and advisory skills are applied to addressing sensitivities associated with the audit process.

- **Human Relations Skills:**

- **2:** This position supervises the South Internal Audit staff group, comprised of up to 7 professional and administrative staff in three locations. Solid communication skills are necessary in supervising staff at different locations, as well as resolving issues with management and staff being audited.

- **Creativity/Problem Solving:**

38%: Involvement in setting audit priorities and responsibility for the development of audit work plans. Position works within defined standards and principles of auditing, addressing problems through the application of theoretical knowledge and considerable experience. This position can be called upon as an expert on internal audit, providing ad-hoc audit advice and review services for the department. Consistent with this rating, the role reflects the highest level of operational thinking.

- **Responsibility:**

[Back to top](#)

B: The focus of this position is on providing information, consultation and advice to support management in the maintenance of internal controls, adherence to policies and procedures, minimization of risks and resolution of operational issues.

Last Reviewed: November, 2009



Last Review / Update: 2015-04-13

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Opted Out and Excluded Benchmark Job Description - 513AU03

Identification Section

Working Title:	Internal Audit Supervisor, South
Department:	Human Services
Division, Branch/Unit:	Strategic Corporate Services, Regional Financial Services
Reports To:	Manager, Internal Audit
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Reporting to the Manager, Internal Audit, Corporate Services, Finance and Administration, Regional Financial Services, the Internal Audit Supervisor, South is responsible for supervising the internal audit processes in the Central, Calgary, and South Regions.

Internal Audit assists all levels of management and the Chief Financial Officer in discharging their responsibilities as related to compliance with policy, procedures and internal controls. Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Internal Auditors perform management audits and examine, evaluate and report on all aspects of Employment and Immigration's systems of internal control and recommend value-added continuous improvements to ensure that programs are delivered efficiently, effectively, protected against fraud and are consistent with departmental objectives. Some audits involve examination of internal controls and records at external entities such as contracted service providers. Internal audit also ensures that the public accounts represent fairly the operations for the fiscal year under review, that expenditures are properly authorized, that revenues are promptly collected and that assets are safeguarded. The Internal Audit function enables the Office of the Auditor General to place reliance on audit work and eliminates duplication.

The Internal Audit Supervisor, South is responsible for supervising the Internal Audit services throughout the South Area and when applicable the audit projects for the entire department utilizing the audit staff from both the South and North

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Areas. Internal audit services are delivered through a staff complement of up to 13 staff in six locations in the province:
 South Area: Innisfail, Calgary and Coaldale; North Area: McLennan, Lac La Biche and Edmonton.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. **Supervise the department's internal audit services, participate in determining audit priorities, develop audit work plan, ensure staff efficiently and effectively carry out assigned audit projects, monitor and report progress:**

Activities:

Participate with the Manager, Internal Audit and the Internal Audit Supervisor, North in developing the internal audit work plan, ensuring that risk factors are appropriately considered, that departmental priorities are appropriately reflected and that audit procedures serve to fulfill the objectives of each audit.

Participate in the continuous improvement of audit plans and procedures to ensure that they are consistent with department policies, procedures and objectives.

Schedule and oversee on-site audits performed by staff, ensuring efficiency, effectiveness and quality.

Ensure that staff are supported, properly assigned, have the appropriate tools, knowledge and training to ensure the successful completion of the objectives outlined in the audit work plan.

Ensure that appropriate procedures are in place for all facets of internal audit activities, such as file documentation, audit substantiation, methods of reporting, appropriate audit follow-up, etc.

Ensure that internal audit reporting adequately communicates audit criteria, follow-up, findings, recommendations for improvement, and management comments.

Act as a key liaison between Regional Finance (Internal Audit) and Headquarters finance staff, departmental and external stakeholders, in order to coordinate audit projects and facilitate sharing of information.

2. **Supervise the South Internal Audit staff group (up to 7 staff in three locations) in a manner that is consistent with the Alberta Public Service Vision and Values. Will also supervise North Internal Audit staff when leading department-wide audit projects:**

Activities:

Ensure that staff and other resources are appropriately assigned in order to meet operational requirements, including during periods of position vacancies.

Participate in recruitment and other Human Resources processes.

Ensure that new and existing staff are appropriately trained and supported.

Staff performance management and planning processes.

Oversee office administration functions as applicable, including purchasing, accommodation, occupational health and safety and records management.

3. Support the successful overall operation of Regional Financial Services:**Activities:**

Act as an expert on internal audit, providing ad-hoc audit advice and review services for the department as required.

Participate in business and operational planning processes.

Serve on committees and project working groups as requested.

Maintain a good level of knowledge regarding the other functional areas in Regional Financial Services.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

The department is highly impacted by the quality of internal audit services. There is complexity in the staffing and supervision of the audit unit, combined with the need to have a thorough understanding of the department's structure and the wide range of programs and systems. Creative approaches are necessary in supervising a team of staff at different locations and resolving potentially sensitive issues with management and staff being audited. Applying appropriate judgment and flexibility are essential in ensuring that internal audit services are effective.

It is critical that internal audits reliably assess the department's compliance with program policies, verify that internal controls are sufficient and being followed and evaluate the economy, efficiency and effectiveness with which resources are employed. Management relies on this service in fulfilling their obligations to maintain internal controls, follow appropriate

policies and procedures, minimize risks, make planning decisions and resolve operational issues. The Chief Financial Officer and the Office of the Auditor General rely on the work of internal audit in fulfilling their responsibilities.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Highly developed human resources skills, in order to effectively supervise a diverse, primarily professional staff group in three different locations: Innisfail, Calgary and Coaldale.

Excellent communication and relationship skills, in order to maintain the provision of high quality financial services while supervising the human resources from an offsite location.

Extensive knowledge of financial procedures, internal controls and accounting and auditing principles and techniques, to enable the provision of expert advice and counsel.

Extensive knowledge of the diverse range of programs delivered by the department, and the associated policies and procedures.

Knowledge of various departmental, government-wide and business related computer systems.

A related university degree and/or accounting designation (CGA, CMA or CA), with extensive audit experience in government, private practice, or industry, or an equivalent combination of education and experience provided the candidate is enrolled and actively pursuing a recognized accounting designation such as MBA, CA, CMA, or CGA.

Contacts

(Main contacts of this position and the purpose of those contacts.)

E&I Finance staff – ongoing support to internal audit staff, reporting to management and liaison with headquarters

E&I Department staff – coordinate audit activities, research program policy, resolve issues

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Office of the Auditor General (OAG) – liaison regarding audits being undertaken on behalf of OAG

Outside entities being audited, such as contracted service providers – coordinate audit activities, resolve issues

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

00017550, Auditor 2, Internal Auditor

00018072, Auditor 1, Internal Auditor

00016546, Auditor 1, Internal Auditor

00028525, Administration 1, Audit Assistant

00016891, AS 5, Audit Admin Support

Up to 2 additional Auditor 2's (Internal Auditors)

 Alberta Government

Last Review / Update: 2015-04-13

[Back to top](#)

©2020 Government of Alberta

Classification: Public

 Alberta Government

Opted out and Excluded Benchmark Evaluation - 512AU04

Identification Section

Working Title: Analyst, Compliance and Accountability

Department: Seniors and Housing

Division, Branch/Unit: Corporate Finance, Compliance and Accountability

Reports To: Senior Manager, Compliance and Accountability

Levels to D.M.: 4

Job Description: [512AU04](#)

MRS: See [Minimum Recruitment Standards](#) for Auditor

Job Code: 512AU - Auditor Level 2
(See [Opted out and excluded pay plans and salary ranges](#) – Schedule 1, Part 2-A)

[Organization Chart](#)
(login required)

Evaluation

Knowledge
E+I2 230
↓
Creativity/Problem Solving
33% 76
↓
Responsibility
B 76
↓
TOTAL JOB POINTS
382

Comments on Role

Reporting to the Senior Manager, Compliance and Accountability, the Analyst performs an internal audit function with responsibility for assisting senior ministry management and Persons with Developmental Disabilities (PDD) Community Boards discharge their governance and accountability responsibilities by implementing and monitoring financial compliance and internal control review processes. The position ensures that adequate internal control and accountability systems are maintained and operating at effective and efficient levels, recommends value-added continuous improvements, ensures assets are adequately safeguarded, and ensures ministry compliance with the Financial Administration Act and other related legislation, regulations, policies and procedures.

Comments on Evaluation

- **Knowledge:**
Content:

[Back to top](#)



- **E+:** This position requires an in-depth specialized knowledge of audit work and is considered a seasoned Auditor at the full working level. The body of knowledge necessary for this position is acquired through completion of a university degree and enrollment in a recognized accounting program leading to a professional accounting designation and related experience in a complex audit environment. The 'E' rating represents considerable knowledge of the principles and practices of internal control and accountability systems required and the "+" results from the depth of knowledge needed and the need for its application in a variety of situations. It is not seen at the 'F' level as it is not considered the content expert.

Complexity and Diversity:

- **I:** The position works with a variety of financial reporting and control systems for a wide range of programs of a large, diverse ministry as well as six PDD Community Boards that maintain an "arms-length" relationship with the ministry and have different systems and reporting standards. Audit projects are diverse ranging from broad ministry risk assessments to the review of specific program internal controls for the purpose of safeguarding ministry assets, as well as ensuring the compliance requirements of the Financial Administration Act and related legislation and regulations are met.

Human Relations Skills:

- **2:** Works with senior ministry staff and six PDD Community Boards to ensure financial compliance and integrity of internal controls and management control systems while liaising with central agency staff in Treasury Board, Service Alberta, and the Office of the Auditor General. As a result of this broad range of stakeholders, the position must be able to translate complicated financial matters into understandable terms, and must also be able to influence behaviour and/or opinion.

- **Creativity/Problem Solving:**

33%: Exercises judgment on how objectives are accomplished. Problems and solutions are known for the most part as the incumbent functions within established audit principles where, for example, the position plans specific projects in conjunction with the audit unit's specific objectives and conducts audits within the established audit framework.

- **Responsibility:**

B: The position's role is advisory and consultative as well as support to service delivery as it draws on its specialized and professional knowledge of auditing principles and practices as well as financial legislation, regulations and procedures in assisting and supporting senior management in carrying out their governance and accountability responsibilities.

[Back to top](#)

Last Reviewed: November, 2009



Last Review / Update: 2016-03-11

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Opted Out and Excluded Benchmark Job Description - 512AU04

Identification Section

Working Title:	Analyst, Compliance and Accountability
Department:	Seniors and Housing
Division, Branch/Unit:	Corporate Finance, Compliance and Accountability
Reports To:	Senior Manager, Compliance and Accountability
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Compliance and Accountability Unit supports the Deputy Minister, Executive Committee and Senior Financial Officer in discharging their governance and accountability responsibilities.

Reporting to the Senior Manager, Compliance and Accountability, the Analyst, Compliance and Accountability is responsible for implementing and monitoring the financial compliance and internal control review process for the Department of Seniors and Community Supports. The Analyst, Compliance and Accountability will provide management with assurance that adequate systems of internal control and accountability are being maintained and operating effectively and efficiently, recommend value-added continuous improvements, ensure assets are adequately safeguarded, and verify ministry activities are in compliance with the Financial Administration Act and other relevant legislation and GoA and departmental policies and procedures. The position enables the Auditor General to place reliance on review work and eliminate duplication.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

[Back to top](#)

©2020 Government of Alberta

Classification: Public



- 1. In accordance with the annual work plan as prepared by the Manager, the Analyst is responsible for planning the specific audit projects from the annual audit plan to meet the Unit's objectives.**

Activities:

Become familiar with the program area being reviewed.

Review relevant acts, regulations, policies and procedures and identify possible areas of risk.

Review permanent records and review actions taken by management.

- 2. Conduct audits of projects listed in the audit plan.**

Activities:

Determine audit objectives, scope and procedures.

Determine the type and appropriate size of sample.

Evaluate potential risk areas and processes to ensure proper internal controls are in place and working effectively.

This includes testing transaction for compliance with legislation, policies and procedures.

Discuss observations and recommendations with management.

Recommend and assist in the implementation of cost effective internal controls where deficiencies exist.

Use professional judgement to make decisions as to which observations or issues are to be reported.

Complete draft reports.

Complete audit files and audit working papers.

Distribute reports to appropriate managers.

- 3. Perform specific reviews to assess management control systems and practices in the organization and obtain sufficient evidence to support conclusions.**

Activities:

Prepare audit programs.

Perform reviews of the management control systems.

Examine and test operations and transactions to evaluate adherence with applicable statutes, regulations, contractual agreements, and sound business and best practices.

Includes reviews of financial and information systems.

Provide recommendations to enhance efficiency and effectiveness of program delivery and program outcomes.

Conduct exit conference to obtain feedback from program area.

Analyze audit results.

Complete audit files and working papers.

Prepare draft report of review results.

4. Perform special assignments as requested by management to address a specific need that has been identified.

Activities:

Undertake special reviews as requested by management.

Assume an advisory role for specific work related to program areas.

Includes any new or special areas of interest resulting from organizational changes.

Review internal controls for new systems and conduct post-implementation reviews.

Assist external auditors.

Perform related work as required.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

The responsibilities for the incumbent covers the various program areas of the entire Ministry.

The position impacts the responsibilities of the Senior Financial Officer (SFO) by assisting the SFO in discharging his/her delegated responsibility of ensuring the integrity, accountability and legislative compliance of Ministry transactions.

The position freely exercises own judgement in fulfilling the responsibilities and duty assigned.

The position operates with a significant degree of independence with occasional direction from the Supervisor.

Knowledge, Skills and Abilities

[Back to top](#)

©2020 Government of Alberta

Classification: Public



(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University graduation in a related field and eligible for enrolment in a recognized accounting program leading to an accounting designation such as CA, CMA or CGA plus two years of audit experience.

Knowledge of Ministry legislation, policies and procedures.

Knowledge of GoA legislation with particular emphasis on Financial Administration Act, Government Organization Act and Interpretation Act, and central agency policies.

Considerable knowledge of Generally Accepted Auditing Standards (GAAS), SFO Best Practices and various program area policies.

Knowledge of Ministry Business Plan and Annual Report.

Requires knowledge of relevant Ministry programs in order to identify the significant risks for each program, and to identify and plan the related compliance and evaluation projects.

Creative, analytical and problem solving ability.

Ability to gather background information on activities and review internal controls.

Excellent verbal and written communication and interpersonal skills.

Thorough knowledge of systems application including IMAGIS, Excel, Word, Outlook, Alberta Seniors Benefit (ASB), Accommodation Information System (AIS), Audit Command Language (ACL), Central Client Directory (CCD), Local Income Support Application (LISA), Alberta Aids to Daily Living (AADL) and Corporate Registry System (CORES).

Practical knowledge of computers and their applications in accounting and internal audit including computer assisted auditing techniques.

Ability to operate with a considerable degree of independence and assume full responsibility for their work.

Ability to apply professional judgment.

Maintain technical competence through continuing education.

Requires superior interpersonal skills in handling sensitive financial issues and dealing with Ministry management.

Adaptability is required to establish review objectives, procedures and approaches to determine each divisions/programs' compliance with numerous pieces of legislation, regulation, program guidelines and Ministry policy.

Contacts

[Back to top](#)

©2020 Government of Alberta



(Main contacts of this position and the purpose of those contacts.)

The position will have contact with a diverse range of personnel for the effective performance of job responsibilities:

Internal Contacts: Senior Financial Officer, senior management and other Ministry staff at all levels.

External Contacts: Office of the Auditor General and Corporate Internal Audit Services.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

Supervision of junior technical staff member/intern.



Last Review / Update: 2016-03-11

Opted out and Excluded Benchmark Evaluation - 512AU05

Identification Section

Working Title: Senior Auditor

Department: Treasury Board and Finance

Division, Branch/Unit: Corporate Internal Audit Services

Reports To: Audit Operations Director

Levels to D.M.: 4

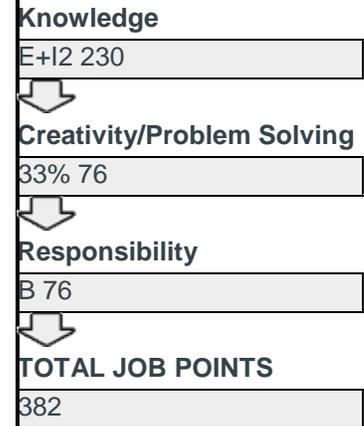
Job Description: [512AU05](#)

MRS: See [Minimum Recruitment Standards](#) for Auditor

Job Code: 512AU - Auditor Level 2
(See [Opted out and excluded pay plans and salary ranges](#) – Schedule 1, Part 2-A)

[Organization Chart](#)
(login required)

Evaluation



Comments on Role

Reporting to the Audit Operations Director, the Senior Auditor works with a team of professionals to strengthen Government of Alberta processes, systems, business operations and fiscal management practices through auditing systems within its client ministries. The Senior Auditor participates in the planning, fieldwork and report preparation of auditing systems related to value for money, internal control, risk assessment, and information technology, in support of the Corporate Internal Audit Services (CIAS) annual audit plan.

Comments on Evaluation

- **Knowledge:**
Content:

[Back to top](#)

- **E+:** This position requires indepth knowledge of auditing and accounting principles. The position also requires an understanding of a variety of auditing system aspects (i.e. value for money, internal control, risk assessment, information technology, etc.). It is considered to be at the full working level. The expertise of all aspects related to one topic area and the full working level designation represents the E+ score. The position is not required to be the audit expert in several fields preventing the F rating.

Complexity and Diversity:

- **I:** This position has a direct impact on the client ministries in the areas of audits and related aspects. The position deals with a wide range of clients and must be able to individually deal with each of their needs. The position works on a wide range of tasks relating to diverse audits projects.

Human Relations Skills:

- **2:** The position performs tasks that are highly interpretative and require it to successfully relay complex information to non-expert stakeholders. The purpose of communication is for more than information exchange, as the position is looked upon to provide expertise and know-how in completing the required duties.

- **Creativity/Problem Solving:**

33%: The position operates within established audit principles and guidelines. The work is conducted within specific objectives and an established audit framework. The 38% profile is inappropriate because the position does not possess significant latitude to work within a broadly defined environment, nor does it support procedure development and identifying alternative courses of action.

- **Responsibility:**

B: The position focuses on audit consultation and advisory services to clients. The position acts as a support to service delivery, rather than in a service delivery function.

Last Reviewed: November, 2009

Alberta Government

Last Review / Update: 2016-03-11

[Back to top](#)

©2020 Government of Alberta

Classification: Public

Alberta

Opted Out and Excluded Benchmark Job Description - 512AU05

Identification Section

Working Title:	Senior Auditor
Department:	Treasury Board and Finance
Division, Branch/Unit:	Corporate Internal Audit Services
Reports To:	Audit Operations Director
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Reporting to the Audit Operations Director, the Senior Auditor works with a team of professionals to strengthen Government of Alberta processes, systems, business operations and fiscal management practices through auditing systems within its client ministries. The purpose of the Senior Auditor role is to participate in the planning, fieldwork, and report preparation aspects of auditing systems related to value-for-money, internal control, risk assessment, and information technology, in a variety of environments from large and complex to small and less complex, resulting in the achievement of the Corporate Internal Audit Services' (CIAS) annual audit plan. Evaluations and resulting reports will help strengthen Government of Alberta processes, systems, business operations, and fiscal management practices.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

[Back to top](#)

©2020 Government of Alberta

Classification: Public



1. **In conjunction with the annual audit plan, assist with planning large or complex audit projects and/or plan medium and smaller, less complex audit projects to develop an audit approach and plan for each project.**

Activities:

Assist with and/or develop the audit criteria.

Meet with ministry staff to confirm the audit criteria and plan.

Assign responsibilities to individual staff, where appropriate.

2. **In accordance with the project plan and the Institute of Internal Auditors (IIA) standards, carry out the fieldwork necessary to obtain sufficient evidence to support the contents of significant observations.**

Activities:

Assist with the preparation of, and/or prepare, a detailed audit program(s) to correspond with the audit criteria.

Carry out the audit program(s) and obtain sufficient, relevant, and reliable evidence to support significant observations as reported in the observations document(s).

Compile working papers in electronic format, i.e., TeamMate.

Assist with the preparation of, and/or prepare, conclusions and recommendations.

Advise on complex/technical issues and on staffing or client issues, if appropriate.

Supervise staff, if appropriate.

Keep manager and/or director informed of progress.

3. **In accordance with the project plan and CIAS and/or IIA standards, participate in post-audit discussions, preparation of reports, and the project debrief to ensure that significant issues are included in the reports and that IIA standards have been met.**

Activities:

Assist with the preparation of, and/or prepare, the post audit discussion notes.

Attend the post-audit discussion meeting(s).

Assist with the preparation of, and/or prepare, appropriate report(s).

Participate in the project debrief.

Participate in the Quality Assessment Review.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

CIAS is responsible for internal audit activities for all Government of Alberta ministries. The Auditor can be assigned to a project involving any ministry and will be expected to develop an understanding of the entity's mandate and specifically its programs under audit. The nature of the audit activity will involve systems audits related to value-for-money, internal control, risk assessment, and information technology, and will require the Auditor to apply an in-depth understanding of audit concepts and principles to complex audit issues. Evaluations and resulting reports will help strengthen Government of Alberta processes, systems, business operations, and fiscal management practices. The auditor may come in contact with ministerial staff at all levels and in all geographical locations in the Province.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University undergraduate degree in a related field and eligible for enrolment in a recognized accounting program leading to an accounting designation such as, CA, CMA, or CGA.

Minimum of two years of full-time experience in auditing, accounting, business analysis, or program evaluation.

Ability to operate with a considerable degree of independence.

Understand human relations and be able to maintain good working relationships with clients and co-workers.

Must have an in-depth knowledge of Microsoft products such as, Excel and Word.

Contacts

(Main contacts of this position and the purpose of those contacts.)

[Back to top](#)

©2020 Government of Alberta

Classification: Public



The Senior Auditor will primarily contact departmental clients at the supervisory or manager level to obtain documentation and/or explanations related to audit observations. Within the CIAS, the Senior Auditor will primarily be in contact with CIAS staff at the manager or senior audit manager level as well as colleagues and junior auditors.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

Although the Senior Auditor does not directly supervise staff within CIAS, it may oversee junior auditors hired on contract throughout the process.



Last Review / Update: 2015-02-06

Opted out and Excluded Benchmark Evaluation - 511AU02

Identification Section

Working Title: Auditor, Financial Accountability

Department: Health

Division, Branch/Unit: Financial Accountability, Financial Report

Reports To: Manager, Internal Controls

Levels to D.M.: 5

Job Description: [511AU02](#)

MRS: See [Minimum Recruitment Standards](#) for Auditor

Job Code: 511AU - Auditor Level 1
(See [Opted out and excluded pay plans and salary ranges](#) – Schedule 1, Part 2-A)

[Organization Chart](#)
(login required)

Evaluation

Knowledge
E-I2 175
↓
Creativity/Problem Solving
29% 50
↓
Responsibility
B 50
↓
TOTAL JOB POINTS
275

Comments on Role

Reporting to the Manager, Internal Controls, the Auditor, Financial Accountability is an entry and developmental level position responsible for providing assurance to the Accounting Officer with respect to compliance with internal controls, policies and procedures. This position supports the Accounting Officer to fulfill the legislated mandate. The Auditor, Financial Accountability assesses compliance with Government's and Alberta Health and Wellness' financial policies and procedures, specifically those relating to contracts, grants, Exclaim, procurement cards, payroll transactions and ensures that the internal controls established for these transactions are operating as intended. This involves selection and review of a sample of payments that fall in each of the specific categories noted to obtain evidence that the relevant policies and procedures are being followed. This on-going review will identify non-compliance issues as they arise, so that they can be resolved in a timely manner. Any issues identified by the Auditor will also provide input into the work done by the Manager of Internal controls, as identified issues will be used to plan internal control reviews to determine whether controls are efficient and effective.

Comments on Evaluation

[Back to top](#)

- **Knowledge:**

- **Content:**

- **E-:** Position requires knowledge of business accounting acquired through formal training leading to an accounting designation, such as CMA, CGA. Through experience, the position acquires knowledge and an understanding of Government of Alberta financial policies, procedures and accounting including; standards and statutes governing eligibility or propriety of payment of government funds The audits conducted are to ensure compliance for the payment of grants, contracts, payroll, staffing transactions, expenditures and expense claims.

- **Complexity and Diversity:**

- Auditing internal financial practices across the department involves analyzing how the different program areas relate to one another and are in compliance with the standards and procedures of the ministry and the GoA, as well as, preparing succinct reports to be reviewed by others for decision making.

- **Human Relations Skills:**

- **2:** In situations of non-compliance, the position will identify the issue and follow up with the area to ensure that it is corrected. Well developed HR skills are required to explain the non-compliance and recommending and implementing new processes and policies. Interpersonal skills are essential in order to maintain positive relationships with employees across the department.

- **Creativity/Problem Solving:**

29%: The position works within defined parameters when conducting its internal auditing functions. Past practices and precedents provide direction for the position and when unknown situations are encountered, access to assistance is available from the Managers in the area.

- **Responsibility:**

B: The position is involved in the analysis of practices as well as in the implementation of proper policy and procedures. As a result, the position has a balanced profile.

Last Reviewed: October, 2009

Alberta Government

Last Review / Update: 2016-03-11

[Back to top](#)

©2020 Government of Alberta

Classification: Public

Alberta

Opted Out and Excluded Benchmark Job Description - 511AU02

Identification Section

Working Title:	Auditor, Financial Accountability
Department:	Health
Division, Branch/Unit:	Financial Accountability, Financial Report
Reports To:	Manager, Internal Controls
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Reporting to the Manager, Internal Controls, the Auditor, Financial Accountability is responsible for providing assurance to the Accounting Officer with respect to compliance with internal controls, policies and procedures. This is critical to enable the Accounting Officer to fulfill the legislated mandate. The Auditor assesses compliance with Government's and Alberta Health and Wellness' financial policies and procedures, specifically those relating to contracts, grants, Exclaim, procurement cards, payroll transactions, and ensures that the internal controls established for these transactions are operating as intended. This involves selection and review of a sample of materials that fall in each of the specific categories noted to obtain evidence that the relevant policies and procedures are being followed. This ongoing review will identify non-compliance issues as they arise, so that they can be resolved in a timely manner. Any issues identified by the Auditor will also provide input into the work done by the Manager of Internal controls, as identified issues will be used to plan internal control reviews to determine whether controls are efficient and effective.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Conduct professional audits of management processes to assess compliance with internal policies and procedures, including the following activities:

Review of contract payments to ensure that they are approved by the appropriate expenditure officer and that the amount invoiced is accurate and appropriately coded to the correct account and program code.

Review of grant payments to ensure proper approval of grant payment, and to ensure that the grant payment is accurate including proper coding.

Review of grants to ensure that there is appropriate monitoring as per the grant agreement.

Review of payroll transactions (i.e. new employees, terminations, pay rate changes, RCA, acting pay, wage amounts) to ensure these transactions are appropriately approved and that transactions are accurate and complete.

Review of Exclaim and procurement card transactions to ensure there is appropriate supporting documentation for expenditures and appropriate approval.

Conduct analysis and communicate results including non-compliance to appropriate individuals, so that the issues can be resolved:

Compiles working papers, reports, statements and a variety of supporting schedules following audits or investigations; prepare drafts of audit reports for review by a superior and by the accounting officer.

Issues identified will be used to plan internal control reviews to determine whether controls are efficient and effective.

Selection and review of a representative sample of material to obtain and compile evidence that the relevant policies and procedures are being followed as intended. The materials reviewed could be grants, contracts, payroll, staffing transactions, expenditures and expense claims.

In situations where there is a pattern of non-compliance, Senior Management is made aware and protocols may be adjusted to ensure correction.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Department wide review of compliance with management policies and procedures.

[Back to top](#)

©2020 Government of Alberta

Classification: Public



Is the sole auditor of internal financial transactions in the Department.

Professional judgment is exercised in that position ensures the checks and tests for audit standards are defined and processes must be followed as intended.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University degree in business and eligibility for enrolment in a recognized accounting program leading to an accounting designation.

Knowledge and understanding of Government and Health and Wellness policies and procedures.

Knowledge of principles and practices of auditing and accounting.

Ability to analyze information critically to determine if there are non-compliance issues.

Ability to succinctly summarize testing information for review and decision making purposes.

Ability to multi-task.

Ability to develop strong working relationships.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Contact	Purpose of the contact
Internal:	
Program Area Accounts Payable Processors / Administrative staff	Obtain supporting documentation for payments processed and discuss issues as they arise.
Grant Co-ordinator	Obtain supporting documentation for grant payments.

Accounting officers/Manager of Internal Controls/Director of Financial Reporting	Provide updates on issues noted and obtain direction as necessary.
External:	
Payroll staff at Service Alberta	Obtain supporting documentation for payroll transactions and discuss issues as necessary.
Alberta Auditor General staff	Provide documentation necessary for auditors to complete their audit work.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

None.

Alberta  Government

Last Review / Update: 2016-03-11

[Back to top](#)

©2020 Government of Alberta

Classification: Public

Alberta 