

JOB DESCRIPTION

SECTION 1 - TOMBSTONE DATA

09-MGR06-02

Position No.: 102783 & 02-108	Department: Executive Council Office
Working Title: Internal Auditor	Branch/Unit: Government Audit Services
Incumbent: Vacant	Location: Whitehorse
Supervisor's Title: Director, Government Audit Services	Date Completed: February 2002 Updated: November 20, 2003
Position No.: 02-066	Medical Clearance N Security Clearance N

SECTION 2 – GENERAL SUMMARY

This position is responsible for conducting internal audits and reviews of government programs, activities, services, organizations and systems in order to accurately assess and identify actual or potential business risks, deficiencies, or inefficiencies in management activities and controls. The position is also responsible for providing options and recommendations to address/mitigate issues or concerns, conducting follow-up reviews and participating in pre-implementation reviews of proposed systems.

SECTION 3 – ORGANIZATIONAL STRUCTURE

(Describe, in narrative form, the place of this position in the organization, including peers (those positions reporting to the same supervisor as the topic position), subordinates, and supervisor's supervisor.)

The Auditor position reports to the Director of Government Audit Services along with an Evaluator position and a Research Assistant. The Director reports to the Deputy Minister of the Executive Council Office (02-020).

SECTION 4 – PRINCIPAL ACTIVITIES & RESPONSIBILITIES:

- Conducts internal audits and reviews of government programs, activities, services, organizations and systems in accordance with established audit standards. This requires the development of appropriate, project specific approaches, strategies and detailed assignment plans and budgets that identify overall project objectives, scope of inquiry, audit criteria, testing methodologies and techniques, milestones, timelines and use of resources;
- Develops detailed audit programs, questionnaires, testing methodologies and procedures to enable the audit or review assignment to be carried out in accordance with its stated objectives and audit criteria, and consults with departmental managers to ensure there is a clear understanding of project parameters from beginning to end;
- Conducts critical analyses of management and financial controls, processes, systems and practices in order to accurately assess actual or potential business risks, deficiencies, or inefficiencies in controls, management accountabilities or overlaps in service delivery with other government programs, systems and/or services;
- Meets regularly with departmental managers and staff to solicit information and/or explanation of issues or concerns as they occur and to provide debriefings on report findings, conclusions, recommendations. This includes providing advice on risk management,

management controls and accountability frameworks and the adequacy of performance measurement systems;

- Develops progress reports with respect to the achievement of project objectives, goals, tasks, and budget and prepares working papers that clearly document the work undertaken and evidence gathered to support findings and analysis, conclusions and recommendations;
- Conducts research into programs, activities, services and systems of other government jurisdictions, and private industry to formulate ideas on the planning of an assignment to assess the significance of particular findings, or to conduct cost-benefit analysis of specific recommendations, for consideration by the Director;
- Develops formal final reports and supplementary management letters, in consultation with the Director, including observations and recommendations for corrective action, options and the commitment/agreement received from departmental executives to address/mitigate concerns;
- Participates in reviews of proposed systems under development and provides advice on the adequacy of the project management, planning, design, and testing of systems and controls before their implementation;
- Conducts follow-up audits/reviews to determine the level of implementation of recommendations and assess the adequacy of corrective action taken; and
- Researches and reviews internal audit literature to remain current on emerging changes to professional standards, audit methodologies and techniques, computer-based audit tools and provides assistance and feedback to the Director for consideration in the development of annual audit plans, budgets, policies, guidelines and procedures.

SECTION 5 – CONTACTS

(Describe, in narrative form, the working relationships inherent to the success of the job.)

This position communicates and interacts regularly with departmental managers in order to define audit and/or review parameters, objectives, scope, criteria and resource requirements. The position often needs to employ negotiation and persuasion techniques to communicate the importance of addressing/resolving identified deficiencies, overlaps, business risks and accountabilities.

In addition, the position deals with all levels of department staff involved in programs, activities, services, organizations and systems during the course of audit/review projects. The position interacts with staff from the Office of the Auditor General, contractors and other professional audit and consulting staff with respect to ongoing projects, audits, reviews and research assignments.

SECTION 6 – PROBLEM-SOLVING

(List three examples of problems, issues, or complexities most typically encountered in the job AND describe the actions this job takes to resolve each problem listed.)

- The position will be an active participant on project teams, the members sometimes having opposing priorities, expectations, or ideas on approaches, strategies, methodologies or solutions involved in an audit or review engagement. The position must be able to mediate and address individual requirements while maintaining the intent and integrity of the assigned project work.

- The position will experience occasions when client department managers and staff may resist the findings, conclusions or recommendations for implementing modifications/addressing deficiencies for a variety of reasons. This position must clearly communicate not only the impact that may result if no action is taken but the potential benefits that may be achieved by implementing identified changes/modifications identified during the audit or review.
- The position will have opportunities to provide pre-development advice and recommendations with respect to management and accountability frameworks for use in determining program/system success. The ability to determine the level of success of any program, activity, or system is often not part of the planning and development process. The position must be able to clearly communicate the importance of taking steps prior to implementation by demonstrating the potential benefits/efficiencies to be gained.

SECTION 7 – SPECIFIC ACCOUNTABILITIES

1. Describe final decisions regularly made for which the incumbent is held accountable:

The position is held accountable for the development of appropriate approaches, methodologies, strategies, and techniques required to acquire the information needed to effectively audit program/system success and identify deficiencies.

The position is held accountable for the thoroughness and viability of project plans encompassing overall objectives, scope of inquiry, audit criteria, audit methodology, sampling techniques, and budget and resource requirements.

The position is held accountable for providing departmental managers with specific options and recommendations to address identified deficiencies, inefficiencies and weaknesses to ensure public programs and resources are properly utilized to achieve the best results.

2. What are the expected end-results of this position (i.e. what are the impacts of performing the Principal Duties and Responsibilities)?

Government programs, activities, services, organizations, and systems are enhanced in order to achieve the desired results in the most efficient and least costly manner. This has the potential to improve interaction and cooperation between departments with respect to joint programs and/or initiatives and assist in the efficiency of government operations as a whole.

SECTION 8 – BUDGET

1. a) What is the Annual Budget for the unit under the direct control of the position?

Fiscal Year

Annual Payroll

O&M Budget (excluding Payroll)

Capital Budget (excluding Payroll)

Revenues

Recoveries

- b) Does the position have the authority to reallocated resources, (e.g. transfer budget funds)? If yes, provide examples.

No.

2. If applicable, describe other expenditures or revenues influenced by this position and how.

The recommendations made by this position with respect to modifications required to improve programs, activities, systems, and services has the potential to impact both the expenditures and revenues of client departments.

SECTION 9 – WORKING ENVIRONMENT

Describe, in narrative form, the position’s working environment that can be generally favourable or include exposure to undesirable conditions.

This position is located in a normal office environment, often sitting at a computer terminal for extended periods of time, (e.g. 40-70%). The position conducts fieldwork in the early stages of assigned projects, with the more significant requirement for VDT use during the middle to latter stages of projects.

The position will be required to travel two to three times annually for up to four days per trip within the Yukon Territory to conduct fieldwork in the rural communities. The position will also be required to travel outside the Yukon Territory for professional development purposes. The requirement for outside travel will vary from year to year, based on the availability of training and budget limitations.

SECTION 10 – SIGNATURES

The above information on this description has been designed to indicate the general nature and level of work to be performed by the employee. It is not designed to contain or be interpreted as a comprehensive inventory of all duties and responsibilities assigned to the job.

Supervisor: I have reviewed (with the incumbent, where applicable) the duties and responsibilities assigned to this position.

Incumbent: (where applicable) I have read the foregoing position description and understand that it is a general description of the duties assigned to the position occupied by me.

Signature

Signature

Date:_____

Date:_____

Director of Human Resources:
(Comments)

Deputy Minister: I approve this position description as being representative of the work required to be performed and that the responsibility levels identified have been delegated to this position.

Signature

Signature

Date:_____

Date:_____