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<b>Position Title:</b> Manager, Financial Audit and Related Services (FARS)	<b>Supervisor Title:</b> Director, FARS
<b>Classification:</b> Band 3	<b>Supervisor Position #:</b> TBD
<b>Work Unit:</b> Financial Audit and Related Services	<b>Organization:</b> Office of the Auditor General

### **Context**

The Office of the Auditor General (OAG) serves and reports to the Legislative Assembly of B.C. by providing independent assessments of the provincial government's operations and financial statements. Staff assist the Auditor General in fulfilling that mandate.

The work of the Auditor General spans all provincial government ministries, as well as Crown corporations, and the broader public sector. The Auditor General's assessments are presented to the Legislative Assembly and made public. Through these reports, the Auditor General assists the elected members of the Legislative Assembly to hold government accountable and improve the delivery of services to the public.

### **Job Overview**

Reporting to the Director, FARS, the Manager leads and conducts financial and, periodically, direct assurance audit projects. The Manager ensures all assigned projects are planned, conducted and reported according to office policies, professional accounting and assurance standards, the office's system of quality management, and that all relevant issues and concerns are identified and resolved or raised to the Director or FARS portfolio leadership for resolution.

The Manager is the office's front-line contact for their assigned audits and is key to developing relationships and moving audit projects forward. The Manager regularly communicates with audit contacts in finance, operational and program areas. Work will also involve coordination with other groups within the office.

The Manager also contributes to their team's development on a broader level by demonstrating skill in project management, and the office's behavioural competencies.

### **Accountabilities**

- Plans, conducts, reviews, and reports on several concurrent government audits, primarily financial statement audits, in accordance with the latest applicable Canadian accounting and auditing professional standards and office methodologies.
- Maintains considerable subject matter expertise in financial statement audits. These audits require credible specialists with valid professional accounting designations.
- Ensures project work meets performance targets, approved budgets, and timelines, while navigating competing priorities.
- Builds and manages relationships with the audited entities from the initial planning stages, through audit delivery, and evaluation of the audit process.
- Contributes to the identification and resolution of significant accounting or auditing issues arising from audit projects.
- Prepares analyses of management's accounting position following office methodologies and approaches and meet applicable professional standards for approval by senior portfolio leadership.
- Prepares recommendations to management that are fair, meaningful, and timely.

- Participates in the presentation of assurance engagement plans, findings and recommendations before senior executive committees of auditees, audit committees, or internal executives.
- Supervises staff and provide direction to project teams of professional staff, and contracted resources as required.
- Participates in staff development discussions and performance appraisals, provide direction and mentorship to project team members and direct reports.
- Contributes to creating competent, committed, and professional project teams able to work together in an atmosphere of mutual trust and respect.
- Possesses effective communication skills, and the ability to build credibility, trust, and cooperation, and maintains strong long-term working relationships with auditees, realizing that issues raised during the course of audit engagements may be of a sensitive nature.
- Contributes to portfolio and other corporate initiatives under the leadership of more senior staff such as budget development, portfolio planning, recruitment, and training.
- Remains current with developments in the accounting and auditing professions, including maintaining a current knowledge of Canadian Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS).

## **Job Requirements**

### **Education and Experience**

- A professional accounting designation, i.e., Canadian CPA or an equivalent international accounting designation with eligibility for membership in good standing with CPABC.
  - Applicants who have attained their CPA designation after 2015 must demonstrate completion of the assurance module.
  - Successful applicants with an international accounting designation will be asked to complete the steps necessary in order to obtain a Canadian CPA designation.
- A minimum of three years post-designation experience conducting financial statement audits, including responsibility for planning, conducting, and reporting audit/assurance activities in accordance with Canadian GAAS, and supervising project teams.
  - Two of the three years post-designation experience must be within the past three years.

### **Knowledge, Skills, and Abilities**

- Advanced knowledge of Canadian GAAP and GAAS
- Problem-solving and analytical skills.
- Effective written and verbal communication skills.
- Understanding of quality assurance policies, particularly related to project performance, consultations, engagement quality review and quality management.
- Ability to lead staff toward the achievement of results.
- Demonstrated ability to develop and maintain collaborative working relationships.
- Ability to create a positive environment that promotes responsible change management.

### **Preferences**

- Preference may be given to candidates with experience working with Public Sector Accounting Standards (PSAS).
- Preference may be given to candidates with experience with Canadian Standards on Assurance Engagements (CSAE) 3001 Direct Engagements (performance audit).
- Preference may be given to candidates with experience working with CaseWare software.

## TECHNICAL COMPETENCIES

<p><b>Performing Audit Procedures / Following Audit Programs</b></p>	<p>Includes coaching staff on how and when to perform any audit procedure and improve their documentation to meet best practices.</p> <p>Includes critically assessing the cumulative evidence obtained and applying a high degree of professional skepticism and professional judgement in drawing overall conclusions as to the sufficiency and appropriateness of the evidence obtained taking into consideration the engagement circumstances and management's bias.</p>
<p><b>Risk and Issue Identification &amp; Assessment</b></p>	<p>Includes applying a high degree of professional judgement and professional skepticism to assess whether evidence obtained from risk assessment procedures is sufficient for the purposes of planning further audit procedures, and ensuring the work achieves the objectives of the GAAS.</p>
<p><b>Risk and Issue Response and Resolution</b></p>	<p>Includes working collaboratively with the audit team to design and refine the audit plan.</p> <p>Includes providing coaching and guidance to the team in setting the audit strategy to achieve expectations set by Leadership.</p> <p>Includes proactively managing and adjusting resource needs based on the audit plan (specialists, travel, additional staff, timing changes) to ensure resources are managed efficiently.</p>
<p><b>Time Management/Project Management/Portfolio Management</b></p>	<p>Includes reviewing and finalizing a detailed project plan and budget, monitoring progress against the project plan and budget and taking action to resolve issues as they arise.</p> <p>Includes proposing solutions to improve efficiency on the job, or within the portfolio.</p> <p>Includes working collaboratively and effectively with leadership and the portfolio management team to ensure jobs are adequately staffed and portfolio resources are utilized effectively and are aligned with the office's vision and values.</p>
<p><b>Teamwork &amp; Leadership</b></p>	<p>Includes inspiring enthusiasm and commitment to individual and team goals, training and developing staff, keeping staff motivated and engaged through change processes, embracing the culture of diversity and inclusion, and recognizing and celebrating successes across the office.</p>
<p><b>External Communications</b></p>	<p>Includes performing a detailed review of formal external communications, such as audit planning and findings reports, to ensure information is complete and accurate and writing is clear, concise, logical and neutral. Includes leading presentations for auditee management and audit committees.</p>

## BEHAVIOURAL COMPETENCIES

### Leading Self and Others

<b>Change Management</b>	Is the ability to support a change initiative that has been mandated within the organization. It involves helping the organization's members understand what the change means to them, and providing the ongoing guidance and support that will maintain enthusiasm and commitment to the change process. People with this competency willingly embrace and champion change. They take advantage of every opportunity to explain their vision of the future to others and gain their buy-in.
<b>Developing Self and Others</b>	Involves a genuine intent to foster the long-term learning or development of others through coaching, managing performance and mentoring. Its focus is on developmental intent and effect rather than on a formal role of training. For this competency to be considered, the individual's actions should be driven by a genuine desire to develop others, rather than by a need to transfer adequate skills to complete tasks. It also involves proactively taking actions to improve personal capability. It also involves being willing to assess one's own level of development or expertise relative to one's current job, or as part of focused career planning.

### Achieving Business Results

<b>Planning, Organization and Coordinating</b>	Involves proactively planning, establishing priorities and allocating resources. It is expressed by developing and implementing increasingly complex plans. It also involves monitoring and adjusting work to accomplish goals and deliver to the organization's mandate.
<b>Problem Solving and Judgment</b>	Is the ability to analyze problems systematically, organize information, identify key factors, identify underlying causes and generate solutions.
<b>Managing Organizational Resources</b>	Is the ability to understand and effectively manage organizational resources (e.g., people, materials, assets, budgets). This is demonstrated through measurement, planning and control of resources to maximize results. It requires an evaluation of qualitative (e.g., client satisfaction) and quantitative (e.g., service costs) needs.

### Personal Effectiveness

<b>Building Partnerships</b>	Is the ability to build long-term or on-going relationships with stakeholders (e.g. someone who shares an interest in what you are doing). This type of relationship is often quite deliberate and is typically focused on the way the relationship is conducted. Implicit in this competency is demonstrating a respect for and stating positive expectations of the stakeholder.
<b>Innovation</b>	Indicates an effort to improve performance by doing or promoting new things, such as introducing a previously unknown or untried solution or procedure to the specific area or organization.

### Interpersonal Relationships

<b>Conflict Management</b>	Is the ability to develop working relationships that facilitate the prevention and/or resolution of conflicts within the organization
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## Equity, Diversity and Inclusion

### Cultural Agility

The ability to work respectfully, knowledgeably, and effectively with Indigenous people and/or people from different social, ethnic and/or cultural backgrounds, cultures and identities. 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 Office of the Auditor General, 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.