



**Position Title:** Auditor

**Supervisor Title:** Manager, FARS

**Classification:** Band 1

**Supervisor Position #:** TBD

**Work Unit:** Financial Audit and Related  
Services (FARS)

**Office:** 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 reports 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 a Manager, Financial Audit and Related Services, the Financial Auditor will work as part of a team on financial statement audits and other related work. This position also works as part of a team or independently, receiving assignments from the manager, and ensuring that assigned audits are conducted in accordance with Canadian Auditing Standards. Auditors will interact with finance, operational, and program staff of the organization being audited.

In addition to audit responsibilities, auditors contribute to their portfolio on a broader level by demonstrating growth in behavioural and technical competencies. Work may also involve coordination with other groups within the office.

## ACCOUNTABILITIES

- Plan, conduct and report on government financial statement audits in accordance with the office and professional standards, primarily Canadian Auditing Standards (CAS);
- Independently follow an audit workplan to complete assigned tasks within the required timeframes;
- Assess risks of material misstatement, assist in planning audit procedures to address risks identified, and conduct planned audit work;
- Conduct interviews with auditees and document their financial statement processes;
- Document and evaluate the internal control environment (including impact on audit approach);
- Continually assess risk, including changes that might require adjustment to the audit plan;
- Assess audit evidence to ensure that it is sufficient and appropriate to support the audit objectives;
- Ensure that all audit findings, exceptions and proposed adjustments in working papers are adequately documented;
- Document audit conclusions relevant to audit objectives;
- With supervision, can perform Canadian Generally Accepted Accounting Principles (GAAP) analysis and prepare write-ups to support conclusions in the context of the audit; and provide written summaries of findings that can be adapted for management letters;
- Add value for auditees by working with audit manager to identify financial statement deficiencies or auditee internal control weaknesses and develop recommendations for improvements;
- Support less experienced staff by providing coaching on basic audit procedures and project management; and,

- Remain current with the developments in the accounting and auditing professions, including maintaining a current knowledge of GAAP and Generally Accepted Auditing Standards (GAAS).

## **JOB REQUIREMENTS**

### **Education and Experience:**

- Canadian Chartered Professional Accountant designation or equivalent.
  - Applicants who have attained their CPA designation after 2015 must demonstrate the successful completion of the assurance module.
  - Successful applicants with an international accounting designation will be asked to complete the steps necessary to obtain a Canadian CPA designation.
  - Candidates who have successfully passed the Common Final Exam (CFE) and are working to obtain their CPA designation may be considered for a Senior Audit Associate position. *Note: all other aspects of this job profile remain the same for a Senior Audit Associate. Senior Audit Associates will progress to the Financial Auditor position once CPA designation is received.*
- At least two years of recent related experience conducting financial statement audits, including responsibility for planning, conducting, and reporting audit activities.
  - Recent related experience must be within the last five years.

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

- Current and thorough knowledge of Canadian GAAS and GAAP.
- Ability to be proactive.
- Problem-solving and analytical skills.
- Written and verbal communication skills.
- Ability to work on a team and independently.
- Ability to continually receive and incorporate feedback to develop skills and professional judgment.

### **Preferences:**

- Preference may be given to those with a working knowledge and experience with:
  - Caseware audit software
  - Canadian Public Sector Accounting Standards
- Preference may be given to candidates located in Victoria, B.C. or candidates who are willing/able to relocate to Victoria.

## BEHAVIOURAL COMPETENCIES

### Achieving Business Results

<b>Analytical Thinking</b>	The ability to comprehend a situation by breaking it down into its components and identifying key or underlying complex issues. It implies the ability to systematically organize and compare the various aspects of a problem or situation and determine cause-and-effect relationships (“if...then...”) to resolve problems in a sound, decisive manner. Checks to ensure the validity or accuracy of all information.
<b>Problem Solving and Judgment</b>	The ability to analyze problems systematically, organize information, identify key factors, identify underlying causes and generate solutions.

### Personal Effectiveness

<b>Integrity</b>	Refers to actions that are consistent with what one says are important. People with integrity “walk the talk” by communicating intentions, ideas and feelings openly and directly, and welcoming openness and honesty even in difficult negotiations.
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### Interpersonal Relationships

<b>Listening, Understanding and Responding</b>	The desire and ability to understand and respond effectively to other people from diverse backgrounds. It includes the ability to understand accurately and respond effectively to both spoken and unspoken or partly expressed thoughts, feelings and concerns of others. People who demonstrate high levels of this competency show a deep and complex understanding of others, including cross-cultural sensitivity.
<b>Teamwork and Cooperation</b>	The ability to work co-operatively within diverse teams, work groups and across the organization to achieve group and organizational goals.

### Equity, Diversity and Inclusion

<b>Cultural Agility</b>	The ability to work respectfully, knowledgeably, and effectively with Indigenous Peoples. It is noticing and readily adapting to cultural uniqueness 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 Peoples. It is the capacity to relate to or allow for differing cultural perspectives and being willing to experience a personal shift in perspective.
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