



**Position Title:** Director, Professional Practices, Financial Audit

**Supervisor Title:** Executive Director, Professional Practices

**Classification:** Band 4

**Supervisor Position #:** 00114359

**Work Unit:** Executive

**Office:** Office of the Auditor General

## CONTEXT

The Office of the Auditor General (OAG) serves the Legislative Assembly and the people of British Columbia by providing independent assessments and advice to enhance government accountability and performance. Authorities for the Office of the Auditor General are derived from the *Auditor General Act* (the act).

The work of the office spans all government ministries, as well as Crown corporations and the broader public sector. Reports resulting from direct assurance engagements are presented to the Legislative Assembly and are made public.

## JOB OVERVIEW

Reporting to the Executive Director of Professional Practices, the Director of Professional Practices, Financial Audit works alongside their counterpart, the Director of Professional Practices, Performance Audit. This position is responsible for supporting the office's System of Quality Management (SoQM) for financial statement audits in accordance with the Canadian Standards for Quality Management (CSQM1). This includes leading the OAG's risk assessment process to identify quality risks, designing a strategy to address risks and coordinating with all departments to design and implement policies and procedures to address risks identified.

Key components of the office's SoQM are the office's audit methodologies, which have been designed and built in Caseware/Caseview. The Director, Professional practices, Financial Audit is responsible for leading updates to the financial statement audit methodology and leading the annual monitoring process for financial statement audits to ensure policies and procedures are operating effectively.

## ACCOUNTABILITIES

- Supervises staff including assignment of work, development and evaluation of performance plans, approval of leave and disciplinary processes.
- Assists in leading the office's annual risk assessment process in accordance with CSQM1.
- Leads the development of policies and procedures designed to address risks identified during the office's risk assessment process.
- Reviews new and amended corporate policies for alignment with the SoQM and reports any risks identified.
- Leads the annual update and maintenance of the office's financial statement audit methodology in Caseware/Caseview, including: providing clear direction to the office's Caseview contractor and managing against the approved long-term service contract terms and budget; leading the testing and user acceptance of the deliverables; and coordinating the implementation of the annual update.
- Leads the development, maintenance and continuous improvement of financial statement audit training, practice aids and guidance to supplement and support the methodology, including annual updates.
- Contributes to the creation of the office's annual monitoring plan, designed to assess whether SoQM is operating effectively.

- Conducts or oversees inspections of financial statement audit files as a component of monitoring the office's compliance with Auditing Standards.
- Conducts or oversees other tests of the office's SoQM as a component of the office's monitoring and remediation process.
- Contributes to the development of reports to the Auditor General resulting from monitoring activities.
- Identifies and recommends appropriate remedial actions designed to respond to deficiencies in the office's SoQM detected as part of the monitoring and remediation process.
- Promotes a culture of consultation through ongoing communications and outreach to the Financial Audit and Related Assurance portfolio (FARS), including attendance and participation at key meetings and events and updating communications from Professional Practices to FARS.
- Acts as an accounting and audit specialist, assisting in the provision of timely consultation to audit teams on difficult or contentious accounting and assurance matters.
- Participates on national committees and work groups through the Canadian Council of Legislative Auditors (CCOLA) and the National Professional Practices Group (NPPG).
- Conducts or oversees interjurisdictional inspections of financial statement audits under the CCOLA peer review committee (PRC).
- Conducts research on issues and perspectives that have a broad application across the FARS portfolio.
- Monitors emerging financial accounting and assurance standards for areas relevant to the office's work.
- Reviews standards under development and contributes to the preparation and submission of the office's position to standard setting bodies.
- Contributes to the office's annual strategic planning process by identifying emerging standards, issues and technology impacting the practice of audit and proposing strategic initiatives to maintain the efficiency and effectiveness of the office in meeting its mandate under the act.
- Participates in the development of annual business plans, budgets and related performance measures for Professional Practices related to supporting FARS.

## **JOB REQUIREMENTS**

- Chartered Professional Accounting designation in good standing with the Chartered Professional Accountant of British Columbia (CPABC) along with **five years** of post-designation experience.
- Recent experience (within the last two years) leading complex financial statement assurance engagements in accordance with Canadian Auditing Standards or International Auditing Standards or acting in a Professional Practices role supporting or inspecting such audits or acting in a regulatory capacity in respect of such audits or equivalent.
- Minimum two years experience managing employees including providing direction, supervision, coaching and performance feedback.
- Recent experience applying International Financial Reporting Standards (IFRS) (i.e., within the last two years).
- Recent experience giving executive level presentations, (i.e., within the last two years).
- Excellent verbal (e.g., virtual, in-person, formal and informal) and written communication skills enabling you to articulate ideas clearly and confidently in meetings, presentation and one-on-one discussions, and to write clear and concise emails, reports and documents.
- Recent experience identifying creative solutions to complex problems and success in leading change (i.e., within the last two years).
- Demonstrated experience promoting quality and maintaining high standards of ethical conduct.

### **Preference may be given for:**

- Recent experience (within the last two years) applying Canadian Public Sector Accounting Standards (PSAS).

- Experience using a variety of different software programs including, Caseware, Caseview, IDEA and/or ACL.
- Experience developing and delivering technical training sessions including e-learns.
- Experience with formal public speaking.
- Experience managing employees in a matrix environment.
- Experience performing direct engagements under Canadian Standard on Assurance Engagements (CSAE) 3001.

**CANDIDATES MUST BE WILLING AND ABLE TO:**

- To be flexible regarding ongoing changes in responsibilities, assignments, and corporate structures.
- Travel occasionally.

**PROVISO**

- Successful completion of security screening requirements of the B.C. public service, which may include a criminal record check, and/or *Criminal Records Review Act* check, and/or enhanced screening checks as required.
- Must be eligible to work in Canada (PR or Canadian Citizenship).

**BEHAVIOURAL COMPETENCIES**

**Personal Effectiveness Competencies**

<b>Organizational Commitment</b>	Ability and willingness to align one’s own behaviour with the needs, priorities and goals of the organization, and to promote organizational goals to meet organizational needs. It also includes acting in accordance with organizational decisions and behaving with integrity.
<b>Improving Operations</b>	Ability and motivation to apply one's knowledge and past experience for improving upon current modes of operation within the office. This behaviour ranges from adapting widely used approaches to developing entirely new value-added solutions.
<b>Expertise</b>	Motivation to expand and use technical knowledge or to distribute work-related knowledge to others.

**Achieving Business Results Competencies**

<b>Business Acumen</b>	Ability to apply and understand the business implications of decisions and the ability to strive to improve organizational performance. It requires an awareness of business issues, processes, and outcomes as they impact the client’s and the organization’s business needs.
<b>Decisive Insight</b>	Ability to draw on one’s own experience, knowledge and training and effectively problem-solve increasingly difficult and complex situations. It involves breaking down problems, tracing implications and recognizing patterns and connections that are not obviously related. It translates into identifying underlying issues and making the best decisions at the most appropriate time.
<b>Strategic Orientation</b>	Ability to link long-range visions and concepts to daily work, ranging from a simple understanding to a sophisticated awareness of the impact of the world at large on strategies and on choices.

## Leading People Competencies

<b>Developing Others</b>	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. 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.
<b>Empowerment</b>	Ability to share responsibility with individuals and groups so that they have a deep sense of commitment and ownership. People who practice empowerment participate and contribute at high levels, are creative and innovative, take sound risks, are willing to be held accountable and demonstrate leadership. They also foster teamwork among employees, across the office and with colleagues, and, as appropriate, facilitate the effective use of teams.
<b>Change Management</b>	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.

## Interpersonal Relationship Competency

<b>Relationship Building</b>	Working to build or maintain ethical relationships or networks or contacts with people who are, or may be, potentially helpful in achieving work-related goals and establishing advantages. These people may include clients, counterparts, colleagues, etc.
------------------------------	--

## Indigenous Relations Competency

<b>Cultural Agility</b>	The ability to work respectfully, knowledgeably, and effectively with Indigenous people. 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.
-------------------------	---