

1. IDENTIFICATION

Position No.	Job Title	Supervisor's Position	Fin. Code
03-04901	Manager Internal Audit Services	Director of Internal Audit Services (03-05057)	03500 01 1 111 0300000 01
Department	Division/Region	Community	Location
Finance	Internal Audit Services	Iqaluit	Headquarters

2. PURPOSE

<p>Main reason why the position exists, within what context and what the overall end result is.</p> <p>Reporting to the Director of Internal Audit Services, but with minimal supervision and a great deal of management independence, the Manager Internal Audit Services <i>develops and implements comprehensive internal audit programs</i> designed to <i>monitor compliance</i> of GN's departments and public agencies with the "Financial Administration Act" (FAA), Financial Administration Manual, and with the Government of Nunavut's overall policies and regulations. This activity is aimed at safeguarding the Government of Nunavut's (GN) assets, ensuring public funds are being spent efficiently and effectively in accordance with the priorities of the GN, and to identify fraudulent use of GN funds or abuse of the public trust which could warrant criminal investigation.</p> <p>The Manager Internal Audit Services provides senior managers with engagement reports, which are based on the examination of significant accounting functions, and the extent to which departments have been effective in implementing controls to reduce error, fraud, and misstatement of financial resources.</p> <p>While the audit function will support the goal of <i>improving the GN's accountability</i>, it will also be a major management tool for monitoring the credibility of the financial management process and developing the management skills of the growing Public Service.</p>

3. SCOPE

Describe in what way the position contributes to and impacts on the organization.

The Manager Internal Audit Services reports to the Director of Internal Audit Services, who is accountable for creating an internal audit function for the GN. The Manager *directs the activities* of a full time auditors and of contractors who will be hired as needs dictate, but will ultimately manage a full fledged internal audit team consisting of experienced senior auditors and professionals-in-training. The Manager could have a significant and positive impact on the entire budget of the GN due to the requirement to conduct *operational audits* aimed at improving the management of GN's programs and services. The Manager will also conduct attest audits (that is, accounts of the public trustee, federal/territorial agreements) to assess the integrity of financial information and compliance with governing authorities. Successful audits of this nature could be the basis for releasing funds or renewing agreements. *Compliance audits* will be conducted to verify that programs and services are being delivered in compliance with policy and legislation and in accordance with accepted accounting practices.

The Manager Internal Audit Services will be instrumental in assisting GN's management in establishing, maintaining and monitoring an acceptable system of *internal controls* for the GN. These audits will provide assurance to Nunavummiut and to a critical audience across Canada, that the GN is effectively exercising its responsibility for *accountability* in the management of significant public funds. The audit function will ensure that the GN maintains an image as a credible organization with professional financial and program managers.

4. RESPONSIBILITIES

Describe major responsibilities and target accomplishments expected of the position. For a management position, indicate the subordinate position(s) through which objectives are accomplished.

The Manager Internal Audit Services is responsible for the following:

- Designing the format and outlining the content of audit reports for standardized audits including, among others:
 - Compliance audits*, which assess whether operations comply with laws, regulations, policies and procedures.
 - Operational/performance audits*, which examine the efficiency (resource utilization versus output), and effectiveness (goal accomplishment) of operational and administrative processes.
 - Financial assurance*, which examine the supporting documents of financial statements or GN financial claims, to provide assurance that the financial statements and claims are not materially misstated. These reports are prepared

solely for the information of the GN's departments and to meet the statutory requirements.

Investigative audits, which are normally requested by management and focus on alleged, irregular conduct. This may include internal theft, misuse of property, and conflict of interest.

Consulting/Advisory services, which consists of providing advice on internal controls, risks and vulnerabilities, and effective controllership and good governance in terms of values and ethics, stewardship, performance measurement, and risk management.

- Developing financial projections and estimates of the resources required to support the audit program and for its continued expansion over the first decade of the GN's operation.

The Manager Internal Audit Services will coordinate and manage all audits. As examples, the Manager will also coordinate audits across the Territory ranging from financial assurance provided on the third party funding arrangements with Federal Departments, financial assurance for community organizations who receive funding for operating community facilities and assets, audits of cost reports required under a variety of federal-territorial cost sharing claims, and investigative audits of public servants or community organizations following allegations of misappropriation of funds or the fraudulent use of public funds.

The Manager Internal Audit Services is responsible for conducting various engagements across Territory, ranging from straightforward compliance audits, to more complex operational or investigative audits. This will be conducted by:

- *Identifying and coordinating the resources* required to complete the project including staff and contracted auditors;
- *Conducting a risk analysis* to identify and assess the major risks related to each audit entity based on the risk factors.
- *Ensuring the development of an appropriate objective, scope and audit criteria* for each audit engagement to provide the most effective audit coverage.
- *Determining an engagement's complexity and establishing* an estimated total time budget for each audit.
- *Reviewing and approving the audit plan* prepared by the lead auditor to ensure that audit objectives will be met;
- *Counselling and providing direction* to the lead auditor as required, throughout the audit;
- *Monitoring the performance of audits* conducted by staff and contractors, to evaluate audit findings, verify conclusions and recommendations, attend exit interviews with client managers, and ensure the content of the audit activities align with the audit objectives and scope;
- *Assessing administrative and operational processes* to ensure they are *efficient and effective* and that there is sufficient management oversight for the programs and services;
- *Assessing the outcomes* against the goals and objectives originally established to ensure that funding is being used for the purpose for which it was intended;
- *Assessing practices* in the Department to determine whether activities are being carried out in *compliance with legislation, policy and program directives*.

- Participating with auditors to *communicate* complex audit findings, conclusions and recommendations that are beneficial to the GN's operations;
- *Reviewing and approving the audit report* prepared by staff which expresses an opinion on the reliability and integrity of financial information;
- Participating with auditors and managers to ensure the audit recommendations and conclusions are *understood and to resolve any disputes*;
- Obtaining *formal written responses* to the draft audits from Deputy Ministers including the measures to be implemented by Departments to correct deficiencies so that the final audit report can be submitted to senior management;
- Establishing processes for *following up on audit reports* to ensure that management has taken the corrective action recommended in the audit report;
- *Reviewing and approving the final audit report* to be submitted through the Director of Internal Audit Services to senior management.

The Manager Internal Audit Services is responsible for managing the activities of an audit team consisting of staff representatives and contracted auditors by:

- *Recruiting qualified staff* to carry out the objectives of the internal audit program;
- *Planning the activities* of the audit team and motivating staff and contractors to complete objectives in accordance with auditing standards and the standards of staff performance established by the Department;
- *Communicating goals and objectives* to staff and assessing their performance in achieving mutually agreeable results;
- *Identifying staff development and training needs* for employees and arranging for them to participate in the necessary activities to develop the required skills for the position;
- *Disciplining staff* and issuing letters of reprimand and warning.

KNOWLEDGE, SKILLS AND ABILITIES

Describe the level of knowledge, experience and abilities that are required for satisfactory job performance.

- Strong management skills in motivating staff, training employees, planning work schedules and activities, disciplining staff and determining annual priorities;
- Excellent personal communication skills are required to deal with client groups with varying degrees of sophistication ranging from community bodies to GN's ministers. The incumbent will often be required to lead and influence reluctant parties to achieve common objectives, and to mediate conflict and resolve disputes;
- Strong writing skills are needed to communicate audit findings accurately and fairly so that the findings are useful to management, result in systemic change where necessary, and will hold up against challenges, legal or otherwise;
- A thorough and up to date understanding of Canadian generally accepted accounting principles (GAAP), and Canadian generally accepted auditing standards (GAAS) as issued by the Canadian Institute of Chartered Accountants (CICA), and the International Standards of the Professional Practice of Internal Auditing as published by the Institute of Internal Auditing (IIA);
- Demonstrated knowledge of public administration, financial planning and budgeting, strategic planning, evaluation, organizational design, and accounting theory, and having proven experience in the application of this knowledge in complex situations;
- Knowledge of comprehensive, complex financial systems and business applications;
- An expert knowledge of internal audit methodology and recognized professional practices, standards and guidelines governing internal audit practice;
- Knowledge of computer assisted auditing techniques and programs, such as ACL and TeamMate.

The incumbent will have a Bachelors degree from recognized university and either Certified Internal Auditor (CIA) designation or a recognized Canadian accounting designation (CGA, CMA, CA) and a minimum of 5 years of senior audit experience, which must include 3 years of experience in supervising staff. This will ideally consist of experience in a wide variety of organizations in the public, private and/or not for profit sector.

6. WORKING CONDITIONS

List the unavoidable, externally imposed conditions under which the work must be performed and which create hardship for the incumbent. Express frequency, duration and intensity of occurrence of physical demands, environmental conditions, demands on one's senses and mental demands.

Physical Demands

Indicate the nature of physical demands and the frequency and duration of occurrences leading to physical fatigue.

There are no exceptional physical demands in this position.

Environmental Conditions

Indicate the nature of adverse environmental conditions to which the jobholder is exposed, and the frequency and duration of exposures. Include conditions that disrupt regular work schedules and travel requirements.

The incumbent may be exposed to severe environmental conditions due to the requirement for regular travel to isolated locations throughout the year. Unreliable airline schedules and frequent disruptions due to extreme weather can cause work and family disruptions.

Sensory Demands

Indicate the nature of demands on the jobholder's senses to make judgements through touch, smell, sight and hearing, and judge speed and accuracy.

The Manager must be alert and be capable of assessing the accuracy of statements made during audit examination, and to determine whether respondents (including those who are uncooperative) are to be relied upon.

Mental Demands

Indicate conditions that may lead to mental or emotional fatigue.

Auditors may be perceived to be threatening, due to the enquiring nature of their work. This perception can result in a lack of cooperation in the conduct of an audit or a review. This in turn may make the audit a stressful and time-consuming activity. Respondents can often be aggressive, particularly if their own credibility is affected. The Manager Internal Audit Services may be one of the most stressful positions in GN, especially when criminal allegations are being investigated within an investigative audit context.

7. CERTIFICATION

<p>_____ Employee Signature</p> <p>_____ Printed Name</p> <p>_____ Date I certify that I have read and understand the responsibilities assigned to this position.</p>	<p>Director of Internal Audit Services (03-05057)</p> <p>_____ Supervisor Title</p> <p>_____ Supervisor Signature</p> <p>_____ Date I certify that this job description is an accurate description of the responsibilities assigned to the position.</p>
<p>_____ Deputy Head Signature</p> <p>_____ Date I approve the delegation of the responsibilities outlined herein within the context of the attached organizational structure.</p>	

8. ORGANIZATION CHART

Please Attach Organizational Chart indicating incumbent’s position, peer positions, subordinate positions (if any) and supervisor position.

“The above statements are intended to describe the general nature and level of work being performed by the incumbent of this job. They are not intended to be an exhaustive list of all responsibilities and activities required of this position”.