

1. IDENTIFICATION

Position No. 03-10076	Job Title Auditor, Internal Audit Services	Supervisor's Position Manager, Internal Audit Services (03-04901)	
Department Finance	Division/Region 03650-01 Internal Audit	Community Iqaluit	Location HQ
Fin. Code: 03500 01 1 111 0300000 01 ????			

2. PURPOSE *(Main reason why the position exists, within what context and what the overall end result is.)*

Internal Audit Services (IAS) supports the departments and public agencies of the Government of Nunavut (GN) by providing independent audit and consulting activities in a manner designed to add value and improve operations. IAS activity helps the GN accomplish its goals and objectives by carrying out a systematic review of operations for the purpose of advising as to the effectiveness, efficiency and economy of GN policies, practices, procedures, and controls and to make recommendations for improvements.

Reporting directly to the Manager, Internal Audit Services (Manager) and indirectly to the Senior Auditor(s), the Auditor, Internal Audit Services (Auditor) completes the following types of audits:

- *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.
- Assisting, if requested, the Office of the Auditor General of Canada (OAG) with the annual attest audits as well as performance audits..

3. SCOPE *(Describe the impact the position has on the area in which it works, or if it impacts other departments, the government as a whole, or the public directly or indirectly. How does the position impact those groups/individuals, the organization and/or budgets? What is the magnitude of that impact?)*

The Auditor plans and performs assigned audits with the supervision of the Senior Auditor(s) and the Manager, as part of a comprehensive internal audit plan. This audit plan is based on a risk assessment of departments and public agencies of the GN. These audits are performed in accordance with the Internal Audit Services “Charter” and the Institute of Internal Auditors’ “International Standards for the Professional Practice of Internal Auditing”.

4. RESPONSIBILITIES *(Describe major responsibilities and target accomplishments expected of the position. List the responsibilities that have the greatest impact on the organization first and describe them in a way that answers why the duties of the position are being performed. For a supervisory or management position, indicate the subordinate position(s) through which objectives are accomplished.)*

The Auditor performs internal audits, other than attest audits, in accordance with professional auditing standards (International Standards for the Professional Practice of Internal Auditing) set by the Institute of Internal Auditors. Attest audits of financial claims related to cost sharing agreements are in accordance with Canadian generally accepted auditing standards (GAAS) for attest audits.

These audits involve the following responsibilities:

- Developing an understanding of activities and controls to be audited by reviewing legislation, policies and procedures as well as management directives and guidelines;
- Documenting systems and evaluating internal controls;
- Performing risk analyses and determining areas of audit emphasis;
- Developing appropriate lines of inquiry and detailed audit objectives;
- Determining resource requirements and developing time budgets for audit segments;
- Preparing audit planning documents for review and approval by the Senior Auditor and the Manager;
- Preparing, in consultation with the Senior Auditor and the Manager, detailed audit programs that fulfill the audit objectives, and that serve as a guide to the performance of the audit;
- By following the audit program and using professional judgement, obtains and documents audit evidence that is sufficient, appropriate, and relevant;
- Maintaining confidentiality of sensitive information obtained during the audit;
- Summarizing, analyzing, and evaluating audit findings, and formulating conclusions and opinions thereon;

- Preparing working paper documentation of audit procedures followed, audit findings, and conclusions to audit programs in accordance with professional standards for working paper preparation;
- Identifying significant findings for inclusion in written audit reports to a client's senior management;
- Preparing objective, relevant, clear, and concise draft audit reports;
- Incorporating senior management responses into the final report, in preparation of its review by the Senior Auditor, Manager, the Director of Internal Audit Services, and ultimate release to the Department or Public Agency's Deputy Head;
- Resolving any questions that arise from the Senior Auditor and/or Manager's review of the audit file; and
- Preparing of draft recommendations for review and approval by the Senior Auditor and/or Manager.

5. KNOWLEDGE, SKILLS AND ABILITIES (*Describe the level of knowledge, experience and abilities that are required for satisfactory job performance.*

Knowledge identifies the acquired information or concepts that relate to a specific discipline. Skills describe acquired measurable behavior and may cover manual aspects required to do a job. Abilities describe natural talents or developed proficiencies required to do the job.

These requirements are in reference to the job, not the incumbent performing the job.)

Professional Qualifications and Experience:

Successful completion of the 3rd level of a recognized Professional Accounting designation (CA, CMA, CGA).

A minimum of two years accounting and audit experience.

Knowledge, Skills and Abilities

General:

The Auditor must be able to exercise sound professional judgement with respect to the quality and utility of information being provided, be adaptable and flexible in the face of changing sets of circumstances, possess insight and integrity, and be persistent in the attainment of audit goals and objectives.

Specific:

- The ability to plan, execute and report on internal audits in accordance with the "International Standards for the Professional Practice of Internal Auditing" as published by the Institute of Internal Auditors.

- The ability to plan, execute and prepare draft reports on special investigative audits, and to assist senior management in any resultant legal or other proceedings. A basic knowledge of the standards and guidelines promulgated by the Association of Certified Fraud Examiners is required.
- The ability to plan, execute, and report on attest audits of financial claims related to cost sharing agreements in accordance with GAAS for attest audits. Basic knowledge of Canadian generally accepted accounting principles (GAAP) and the International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors is required.
- Ability to meet audit objectives within timeframe and budget parameters.
- Ability to explain audit objectives, procedures and techniques to auditor trainees and other support staff.
- Sufficient computer literacy to assess the efficiency of systems being audited, and ability to use common word processing and spreadsheets software, as well as to learn/use computer assisted auditing techniques (CAAT).

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 each occurrence in measurable time (e.g. every day, two or three times a week, 5 hours a day.)*

Physical Demands *(Indicate the nature of physical demands and the frequency and duration of occurrences leading to physical fatigue or physical stress.)*

The Auditor's time will be divided between fieldwork and file preparation. The Auditor must conduct fieldwork in conditions over which he has little or no control, and some travel, in varying weather conditions and to remote locations, may be required at certain times of the year. Although this provides the Auditor with a variety of physical demands, they would not be considered onerous for a reasonably fit person.

The Auditor typically works at a desk in front of a computer. There may be the requirement to occasionally lift heavy boxes.

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 increase the risk of accident, ill health, or physical discomfort.)*

Travel to remote communities will be required. Some of this travel will happen during times of the year when prevailing weather conditions are extreme. Internal audit work in these remote locations may have to be performed under less than ideal conditions. Because of infrequent flight schedules to some communities, regular work schedules may be significantly disrupted.

Sensory Demands *(Indicate the nature of demands on the jobholder's senses. These demands can be in the form of making judgments to discern something through touch, smell, sight, and/or hearing. It may include concentrated levels of attention to details though one or more of the incumbent's senses.)*

The incumbent needs to be alert and be able to assess subtle nuances and discrepancies in what she/he hears and sees. This requires a high degree of concentration and coordination of the senses.

Mental Demands (*Indicate conditions within the job that may lead to mental or emotional fatigue that would increase the risk of such things as tension or anxiety.*)

With the workload, there is a requirement to be flexible in the face of changing priorities and emerging issues. The work can be very intense mentally and requires a high degree of concentration. Internal control review and auditing requires a high degree of alertness. There is a constant requirement for the ability to make quick and sound judgements with a high degree of accuracy. There may be exposure to a wide variety of interpersonal dynamics when dealing with clients, interviewees, and other third parties.

7. CERTIFICATION

_____ Employee Signature	Manager, Internal Audit Services (03-04901) _____ Supervisor Title
_____ Printed Name	_____ Supervisor Signature
_____ Date:	_____ Date:
I certify that I have read and understand the responsibilities assigned to this position.	I certify that this job description is an accurate description of the responsibilities assigned to the position.
_____ Deputy Head Signature	
_____ Date I approve the delegation of the responsibilities outlined herein within the context of the attached organizational structure.	

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”.