

Working Title: Auditor Name: [REDACTED]

Position Number: [REDACTED] Reports to Position Number: [REDACTED] Division, Branch/Unit: Tax & Revenue Administration, Audit Ministry: Treasury Board and Finance

Present Classification: Finance 3 Requested Classification: [REDACTED]

Dent ID: [REDACTED] Program Code: [REDACTED] Project Code (if applicable): [REDACTED]

PURPOSE: Give a brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization (see [Section 2.3](#)).

The incumbent, under the direction of a Senior Manager, using their tax and revenue expertise and knowledge of audit methodology, will conduct low to medium risk of non-compliance reviews, desk and field audits involving commodity tax, corporate tax, and royalty programs, thereby ensuring and promoting compliance with the provisions of the *Fuel Tax Act*, *Tobacco Tax Act*, *Tourism Levy Act*, *Emergency 911 Act*, *Alberta Corporate Tax Act*, and the *Mines and Minerals Act* and their regulations.

RESPONSIBILITIES AND ACTIVITIES: The purpose of the job can be broken down in different responsibilities and end results. Each end result shows what the job is accountable for, within what framework and what the added value is. Normally a job has 4-8 core end results. For each end result, approximately 3 major activities should be described (see [Sections 2.1](#) and [2.2](#)).

1. Accurate Entitlement and Assessment
 - Ensures knowledge of relevant legislation and jurisprudence is current and applicable;
 - Ensures the fair and equitable treatment of auditees in determining tax or royalties payable or claims to be credited;
 - Ensures the equitable application of statutes to all Alberta auditees by ensuring they are assessed the proper amounts due, or credited as required by provincial statutes;
 - Conducts desk and field audits and reviews on low to medium risk of non-compliance claims, returns, schedules and supporting documentation to confirm or determine taxes or royalties payable or claims to be credited. These programs include audit assignments under the following legislations:
 - *Alberta Corporate Tax Act*
 - *Emergency 911 Levy Act*
 - *Fuel Tax Act*
 - *Mines and Minerals Act*
 - *Tobacco Tax Act*, and
 - *Tourism Levy Act*
 - Prepares all working papers in a clear and concise manner that will facilitate efficient file reviews;
 - Modifies the initial audit plan, if required, as to the scope and audit procedures to reflect the findings that arise, as a result of the audit tests conducted;
 - Work independently or as a team member on audit files depending on the nature and complexity of the audit;
 - Performs or assists with allocation audits in respect of Alberta and other provinces as required;
 - Prepares audit reports, letters to taxpayers, and audit files including supporting conclusions, in the proper form for all audits, to ensure the taxpayer has a clear and comprehensive understanding of the rationale for reassessment.
 - Promptly identify audit issues and potential solutions and present to the supervisor as required;
 - Verify that all adjustments have been correctly posted by Royalty Operations for audits under the *Mines and Minerals Act*;

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- For audits under the *Mines and Minerals Act*, verify that any required amendments submitted by the auditees are in accordance with audit directions.
2. Analysis and improvements to program condition/ performance
 - Performs substantive audit tests and analysis using approved audit programs and documents findings using standard working paper and file preparation procedures.
 - Identifies changes to program parameters and procedures as a result of the auditor's work in completing audits, reviewing program data, receiving feedback from auditees, identifying program weakness and possible risk of non-compliance situation, and bringing forward recommendations for change to the supervisor;
 - Assists a senior auditor in research and interpretations, including assisting in preparation of discussion papers for managers for highly contentious issues.
 3. Accountability to government/ stakeholders/ auditees
 - Prepares sufficient working papers and reports to support all assessments and recommendations to be relied upon by senior management, other jurisdictions, and auditees and their representatives;
 - Promotes compliance resulting in a more informed stakeholder community;
 - Communicates with and educates auditees on the requirements the Acts, and recommends changes that should be implemented to ensure compliance with all aspects of programs they are working with;
 - Ensures auditees are aware of requirements, results and obligations;
 - Endeavours to meet performance targets set out in the auditor's annual performance agreement, which directly contributes to the goals and strategies set out in the Department of Energy and Minerals' (DOE) and Tax and Revenue Administration's (TRA) business plans;
 - Ensures all correspondence /documentation/rationale for reassessments sent to the auditee is clear, concise and understandable;
 - Communicates with the auditee in a professional manner regarding the progress of the audit and any issues or concerns that may arise.
 - Manages audit timelines and performs all audits in an efficient and effective manner;
 - Maintains dialogue and positive working relationships with the Office of the Auditor General of Alberta (OAG) during annual audits, as well as Corporate Internal Audit Services (CIAS); and
 - Interacts as required with other GOA departments and other jurisdictions.
 4. More efficient and effective DOE and TRA
 - Makes recommendations for improvement to policies, procedures and legislation;
 - Makes recommendations for system changes or enhancements to (i.e. CCAS, OASIS, and TeamMate) and participates in user acceptance testing of system changes as required;
 - Works with other members of DOE and TRA, as required, to develop and implement new methods, procedures and systems or make improvements to existing ones;
 5. Training/Other
 - Prepares and presents topics for Audit Technical Sessions;
 - Identifies and recommends training opportunities for Audit;
 - Provides technical cross training to other staff within Audit;
 - Ensures continuous professional development through review of internal and external publications and attendance at seminars and courses.
 - Travels by vehicle and other means as required.

SCOPE: List specific information that illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job (see [Section 2.4](#)).

The incumbent will:

- Apply a working knowledge of Alberta based programs and various legislation and related Regulations, Interpretation Bulletins, administrative policies, Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS), to identify issues that require redress/reassessment and take appropriate action based on differing and variable situations;
- Communicate complex issues to other government departments, as required and permitted, who may be relying on the information.
- Make decisions guided by clearly stated audit objectives;
- Exercise professional judgment to determine how objectives are accomplished;
- Find solutions within accounting / audit bodies of knowledge and experience;
- Participate in teams and/or assist on all levels of audit work and projects;
- Work in many diverse audit programs;
- Plan and organize day-to-day workload, adapt work priorities/situations by determining the extent of the audit/review that is required;
- Liaise with diverse stakeholders including taxpayers, claimants, operators and their representatives, other jurisdictions, government staff, enforcement agencies, receivers, and trustees in resolving complex issues;
- Use initiative to resolve identified issues; and
- Liaise with other areas in TRA, the Department of Energy and Minerals, and other departments to achieve common goals and objectives.

KNOWLEDGE, SKILLS & ABILITIES: Provide a list of the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others not only diplomas and degrees. Specific training if it is an occupational certification/registration required for the job.

The incumbent should:

- Have graduated from a recognized university in a related field such as accounting, business, economics or finance, or have obtained a professional accounting designation CPA (formerly CA, CMA, or CGA) and have experience in auditing, oil and gas industry, and/or related tax administration. Equivalencies may be considered.
- Have knowledge of GAAP and GAAS.
- Have working knowledge of assigned programs, legislation and related Regulations, Interpretation Bulletins and administrative policies and ability to interpret/apply legislation;
- Have knowledge of accounting and auditing applications including data analytics (i.e. TeamMate, Idea, Excel, Word and database programs).
- Be able to interpret and analyze financial information, auditor working papers and complex legal agreements to identify issues and concerns arising out of the auditee's documentation.
- Have excellent interpersonal and communication skills with the ability to communicate complex audit issues to auditees, other ministries and jurisdictions, and staff within the department.
- Have strong problem solving, analytical and workload management skills;
- Demonstrate attention to detail and accuracy.
- Must be adaptable to changes in workload, priorities, and audit scope.
- Be able to work both independently and as part of a team.
- Be aware of the impact of audit work on other areas.
- Have audit knowledge including methodology to prepare effective working papers and statistical sampling techniques to provide efficient audit coverage.