

## JOB DESCRIPTION

### Point Rating Evaluation Plan

Working Title <b>Ministry Accounting Officer</b>		Name	
Position Number	Reports to Position No., Class & Level <b>XXXX / SM 2</b>	Division, Branch/Unit <b>Corporate Services</b>	Ministry <b>AU</b>
Present Classification <b>Fin 3</b>		Requested Classification <b>Fin 4</b>	Levels to Deputy Minister (Not including incumbent level) <b>Four</b>
Dept ID	Program Code	Project Code (if applicable)	

#### **POSITION SUMMARY:** Briefly describe the main purpose of the position, and why it exists for the most part (See PP Slides 28-32).

The purpose of the Accounting Officer position is to provide independent and objective risk based assurance and advisory services to departments of the Ministry of Affordability and Utilities. These services are designed to improve the government's operations to help it achieve its objectives and to ensure alignment with Treasury Board Directives.

The Accounting Officer helps the government accomplish its objectives by being part of a team that brings a systematic, disciplined approach to evaluate and improve the effectiveness of governance practices, risk management, and prove governance over internal control processes.

The position will conduct and/or manage assigned staff(s) and/or contractor team during the planning, execution and reporting of compliance audit projects.

The position manages and completes projects within deadlines and works collaboratively with others.

The Accounting Officer maintains positive relationships with staff of client entities.

The Accounting Officer position is involved in the analysis of project issues and drafts planning and reporting documents. The position may provide input relevant to Division strategic and policy development issues.

The position is responsible for quality control and compliance with Treasury Board Directive.

The outcomes of the audits and compliance reviews completed by this position, can impact the department's strategy, governance and/or operations in a significant manner. The outcomes are often sensitive as they highlight high risks to the department.

The position may work with highly confidential and sensitive information including personally identifiable information and will perform audit, review, and or compliance work on management staff and collective bargaining members within the Ministry.

**SPECIFIC ACCOUNTABILITIES:** List the most important end results or outcomes (not duties) of the position and how they are achieved. Each end result shows what the position is accountable for, within what framework and what the added value is. Normally a position has 4-6 core end results. For each end result approximately 4-6 major activities should be described (See PP Slides 20-27).

- **End Result:** Internal Audit, compliance/governance, and advisory projects are professionally planned, managed and executed providing value added, timely and high quality recommendations and conclusions.

Within: Financial Services Branch Charter, Treasury Board policies and procedures, and professional auditing

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standards (IIA & GAAS).

Action: Conduct and provide direction and leadership on reviews of departments and advisory engagements (including opted-in external entities from a GOA perspective).

*Activities:*

*Assists or develops terms of reference, work programs and planning documents.*

*Determines objectives and criteria to evaluate efficiency and effectiveness of government processes using a risk based approach.*

*Manages financial risk assessment and mitigation for Ministry.*

*Apply professional judgment based on professional standards, knowledge of best practices, experience and academic education to provide practical, efficient and effective solutions to high risk areas of the Ministry and opted-in entities.*

*Research relevant good practice and evaluates fit with planned engagement and department operations.*

*Assists or leads the procurement of contractor team or subject matter experts.*

*Research and develop statement of work documents to be included in Request for Proposal (RFP).*

*Evaluate vendor RFP responses and then manage deliverables of vendor staff conducting audits.*

*Manages, oversees, and supervises contractors and/or Financial Services staff in executing advisory or review procedures.*

*Manages contractor services and hours contained within the Statement of Work.*

*Liaise with Directors on an ongoing basis or departments during a review or advisory engagement.*

*Supervises or develops working papers during planning, execution and reporting of projects.*

*Manage deadlines, budgets and special assessment projects objectives with team members to meet agreed upon targets.*

*Identify common deficiencies within government systems and processes.*

*Assists or leads with the development of compliance reports.*

*Monitor and follow-up on progress in remediating prior recommendations.*

*Support Directors in ensuring assurance, compliance, and governance meet ministry and Treasury Board Directives policies and procedures and IIA standards.*

- **End Result: Provide value added, governance, and compliance with Treasury Board Directives while identifying and helping to mitigate risk within the Ministry and opt-in external entities.**

Within: Ministry and Treasury Board policies and procedures, and professional auditing standards.

Action: Plan, execution, and reporting audits by providing specialized knowledge, skills and abilities.

*Activities:*

*Assist in identifying business processes, relevant applications and key controls environments.*

*Apply professional judgment based on professional standards, knowledge of best practices, experience and academic education to provide practical, efficient and effective solutions to high-risk areas of the Ministry.*

- **End Result: Develop and maintain constructive and positive relationships with client senior staff. Clients include Departments and opted-in external entities.**

Within: Ministry and Treasury Board policies and procedures, professional auditing standards and project Terms of Reference with client.

Action: Serve as contact point for Directors, senior leadership, and staff of the client.

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*Activities:*

*Maintain a positive working relationship with the clients during fieldwork and ensure regular communication to both Directors and clients.*

*Ensure observations identified by audit staff are supported and properly documented.*

*Leads drafting recommendations that are useful, practical and address root causes.*

*Take client sensitivities into consideration in dealings with them.*

*Provides project updates to stakeholder(s) using client reporting tools.*

▪ **End Result: A positive and productive work environment for staff and support on the job staff development.**

Within: GoA HR policies, Ministry policies and procedures, professional auditing standards.

Action: Provides direction and leadership to staff.

*Activities:*

*Promote and model APS values.*

*Ensure that staff understand how their work contributes to project and Ministry objectives and adds value.*

*Assist Directors in providing coaching and mentoring to staff.*

*Completes project performance appraisals.*

*Provide guidance on professional development.*

*Promote work life balance.*

▪ **End Result: A continuously improving Ministry assurance and advisory services.**

Within: Ministry and Treasury Board policies and procedures, professional auditing standards.

Action: Work towards continuously improving Ministry assurance and advisory services practice.

*Activities:*

*Participate in post-completion team meetings bringing forward suggestions for improvement.*

*Share best assurance and advisory practices.*

*Stay current on International Standards for the professional Practice of Internal Auditing.*

**KNOWLEDGE/EXPERIENCE:** Include a list of the most important knowledge factors, including knowledge about practical procedures, specialized techniques etc. not only diplomas and degrees. Detail specific training if there is an occupational certification/registration requirement for the position. Specify the type of experience required for the position (See PP Slides 33-37).

A degree in a related field (business, commerce, accounting, audit, or engineering) is required, supplemented by a professional designation.

Professional designations include: CIA, PMP, CPA, CFE, CISA; CGAP; CFSA; CCSA; CRMA; CRISC; CGEIT; or BEAC; or equivalent.

Extensive knowledge of professional assurance and advisory standards. Audit experience including management of projects.

Effective and demonstrated success in managing projects using common project management methods, including stakeholder reporting, defined scope of work, change management, working to timelines, and performance measurement.

Knowledge of project management or audit standards relating to planning, execution and file documentation and reporting. This knowledge has been gained through a combination of on the job experience, academic education and professional training.

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Demonstrated and effective report writing skills.

Be effective in verbally communicating audit results to ensure results are placed in the appropriate context and understood by the recipient.

Understand the financial, operational and compliance risks that affect client strategy, governance, controls and operations.

Demonstrate the ability to identify and appropriately measure those risks and formulate recommendations that are appropriate, practical and cost-effective.

Effectively evaluate audit results, weighing the relevancy, accuracy and perspective of conclusions against the accumulated audit evidence and recommending improvements.

Consistently document relevant facts and information that support the work performed and conclusions drawn so other reviewers can follow the auditor's logic and methodology.

Interact effectively with a wide variety of people in a wide variety of settings.

Demonstrate effective time management skills by completing assignments within budgets and appropriate schedules.

Prioritize work so resources are devoted to areas of highest risk.

Demonstrated and extensive experience in progressively more complex roles in an internal audit environment.

Demonstrated knowledge and experience in effective management of professional staff and/or contractors.

Knowledge of Public Sector and operational experience within the Public Sector is desirable.

**LEADERSHIP AND BUSINESS KNOW-HOW:** Specify the level of coordination, organization and leadership required to produce the results expected of the position. Provide recent examples (See PP Slides 38-40).

The position conducts and oversees the performance of reviews and compliance engagements within a portfolio projects assigned by the Director.

Could provide direction to staff on conducting audits in accordance with auditing standards, policies, procedures, and legislation and ensures the audit team's actions are consistent with overall Financial Services direction.

In consultation with Director(s) of Financial Services a detailed understanding of current and changing government and other business practices.

This position supports Directors in clearing significant and sensitive compliance/ assurance engagement observations with senior client management by ensuring that such observations have been appropriately investigated and supported in project working papers. Position facilitates relationship with clients on an ongoing basis. Requires strong interpersonal skills to deal with client staff.

This position demonstrates the APS Values and plays an important role in maintaining a positive and productive work environment.

**PROBLEM SOLVING:** Describe difficult or challenging situations the position is typically expected to solve and the assistance available (See PP Slides 41-43).

The Accounting Officer and Internal Auditor exercises professional judgment based on principles and concepts to identify issues. The position analyses issues to determine their potential impact. Provides recommendations for practical, efficient and effective solutions to the issues identified.

Financial Services focus on areas of high risk to the GoA and therefore deal with diverse, complex and sensitive areas. Assurance and Advisory services cover internal controls, governance and risk management.

The nature of areas reviewed requires this position to identify risks, root causes of problems and development of solutions. These problems and solutions are to be communicated to Directors for assessment and direction prior to communication with senior client.

A portion of assurance and advisory services will be of Opted-in external entities and will therefore complicate communication and knowledge gathering efforts.

**RELATIONSHIPS/CONTACTS:** Identify internal and/or external clients, partners and stakeholders with whom your position has the most influence and indicate the frequency, purpose and nature of the contact (i.e. how they are affected by recommendations, decision-making and action(s) taken) (See PP Slides 44-46).

Clients	Frequency	Nature and Purpose of Contact

**IMPACT AND MAGNITUDE OF JOB (SCOPE):** Identify how the position directly affects results, and the extent to which stakeholders are affected by the outputs. Provide recent examples (See PP Slides 47-49).

The position is responsible for the assurance and compliance results of his or her assigned projects which could have a significant impact on the operations of ministries or ABC programs. As a portion of projects are on Opted-In Entities observations and recommendations will have a government-wide impact.

This position is responsible for keeping the Director apprised of major issues that may arise.

This positions execution of Ministry and Treasury Board policies and practices have a significant impact on the Division and Ministry.

End result is recommendations to clients and Director/Executive Director/ADM.

**CHANGES SINCE LAST REVIEW:** What significant changes have occurred in your job, from the last review (See PP Slides 50-51).

N/A

**COMPARABLE POSITIONS:** List comparable GoA benchmarks (See PP Slide 52).

**ORGANIZATION CHART:** A current organization chart that includes supervisor, peers and staff MUST be attached. Include whether employee is permanent, wage, temporary or contract and indicate position numbers (See PP Slide 53).