

**New**

Ministry

**Describe: Basic Job Details****Position**

Position ID

Position Name (200 character maximum)

Requested Class

Job Focus

Supervisory Level

Agency (ministry) code

Cost Centre

Program Code: (enter if required)

**Employee**

Employee Name (or Vacant)

**Organizational Structure**

Division, Branch/Unit

 Current organizational chart attached?

Supervisor's Position ID

Supervisor's Position Name (30 characters)

Supervisor's Current Class

**Design: Identify Job Duties and Value****Job Purpose and Organizational Context**

Why the job exists:

The Audit Supervisor position is to provide independent and objective risk advice based on assurance and advisory services for projects or portfolios of departments as assigned by the Audit Portfolio Director. These services are designed to help improve the government's operations to help it achieve its objectives. The Audit Supervisor 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 risk management, internal controls and government processes.

The position manages and completes projects within deadlines and works collaboratively with others. The Audit Supervisor maintains positive relationships with staff in departments participating in projects.

The Audit Supervisor position is involved in the analysis of project issues and drafts planning and reporting documents. The position may provide input relevant to branch strategic and policy development issues. The position is responsible for quality control of deliverables.

## Responsibilities

Job outcomes (4-6 core results), and for each outcome, 4-6 corresponding activities:

**Develop and evaluate audit criteria in order to objectively evaluate risks and provide value added, timely and high quality recommendations and conclusions on advisory and assurance projects.**

- Apply professional judgment based on audit standards, knowledge of best practices and experience to provide practical solutions to high risk areas of government
- With support from the Director, determine strategic risks to the GoA related to the assigned audit topic. Research required controls to mitigate risks and develop audit criteria to evaluate required controls.
- Conduct background research, possibly with third party support, into topics to support planning for audit projects. This background research should increase awareness and expertise of the topic being audited. The audit supervisor is responsible, with the director, for making a determination if external expertise should be engaged to ensure adequate background research is completed.
- Provide guidance to audit team members and contractors to ensure focus, scope and approach of audit projects are appropriate and reports provide important and balanced insight for management.
- Manage deadlines, budget and audit objectives with audit team members to meet agreed targets.
- Support Directors in ensuring assurance and advisory services meet internal audit standards

**Represent Internal Audit as the first and primary day-to-day contact on audit projects**

- Maintain a positive working relationship with department clients during fieldwork and ensure regular communication of audit issues with IA Directors and the department
- Prepare and monitor status reports of audit projects, developing mitigation strategies for project issues and risks, and ensuring Directors are informed
- With support from the Director, develop work plans, resource plans and engagement plans for audit projects
- Ensure observations identified by staff auditors are supported and provide an assessment of importance prior to inclusion in reports.
- Assist staff auditors in drafting recommendations that are useful, practical and address root causes of deficiencies surfaced through audits.
- Take client sensitivities into consideration

**Contribute to development of staff auditors and promote the role and function of internal audit**

- Provide coaching to staff auditors including timely and constructive feedback
- Promote and model Alberta Public Service Values
- Provide Directors with input on performance appraisals
- Offer learning/coaching sessions to Internal Audit staff and department staff on audit practices or emerging audit topics

**Contribute to Continuous Improvement of audit practice**

- Participate in post project reviews and bring forward suggestions for improvement
- Identify opportunities for self-improvement or new learning and development
- Gain an understanding of the GoA environment including key government priorities, external factors that impact or can/will impact GoA and determine how these are relevant from an Internal Audit perspective
- Maintain familiarity with audit standards and practices from Institute of Internal Auditors and how they apply to GoA.

## Problem Solving

Typical problems solved:

The audit supervisor deals with requesting and receiving documentation from departments required to support audits. This will require articulating to departments why documentation is required, what format

it should come in and what information it should contain. The audit supervisor, supported by audit staff, will review documentation for completeness and need to be the first point of contact in addressing missing or incomplete documentation with departments and identifying to departments gaps that need to be corrected to complete audit work.

The audit supervisor will need to manage project schedules, identify where there resource, timing or budgetary issues are surfacing serve as first line to resolve issues prior to escalating to Directors.

The audit supervisor is responsible for evaluating information provided by departments to determine alignment with audit criteria or any gaps against the criteria. The audit supervisor will need to then apply professional judgement to made a determination what risks the gaps present and prepare options for how the department should mitigate risks.

Types of guidance available for problem solving:

The audit supervisor will have access to subject matter expertise, either third party or other members of the Internal Audit team or within departments to gain an understanding of suitable controls or methods for managing strategic risks related to audit topics. Access to this expertise will assist in determining suitability of evidence, gaps in evidence or methods to mitigate gaps.

The audit supervisor will receive support/suggestions from the Director in the role of primary contact to resolve disputes or timeline issues with departments.

Direct or indirect impacts of decisions:

Inadequate design of audit procedures, which controls to evaluate and how to evaluate controls may result in poor recommendations to management.

Failure to resolve project issues (e.g. schedule, resources) or escalate the need for resolution support to the Director may result in extended project timelines, incomplete project scope or cost increases. This in turn directly affects quality of recommendations and audit evaluations made to management.

## Key Relationships

Major stakeholders and purpose of interactions:

Department audit Coordinators/Leads - staff in departments assigned to support Internal Audit Projects. Review project status, issues, evidence needs and collection, validate facts and observations and review risks to determine recommendations or suggestions for improvement.

Audit Portfolio Director - Develop audit plans, scope audit work, review controls and evaluation criteria. Review project status reports and determine approaches to mitigate project risks. Review audit findings and determine appropriate actions to mitigates risks identified in audit. Seeks support to manage necessary project escalations. With the Director, prepare for briefings with the Chief Internal Auditor.

Chief Internal Auditor - Similar engagement as with the Director but with less frequency.

Department interviewees - as required to seek evidence required to evaluate against audit criteria.

Audit vendors - Audit Supervisor may participate in projects that Internal Audit delivers using contract resources. The Audit Supervisor's role may vary from managing vendor work to participating on a project team consisting of audit staff and contracted resources.

Subject Matter Experts - whether internal to government or external experts, the audit supervisor will engage with subject matter experts to gain an understanding of strategic risks on projects/topics being audited and the appropriate controls or evaluation criteria that should be used in an audit.

Staff Auditors - other audit supervisors or audit staff in Internal Audit. The Audit supervisor may supervise auditors on specific projects.

**Required Education, Experience and Technical Competencies**

Education Level	Focus/Major	2nd Major/Minor if applicable	Designation
Bachelor's Degree (4 year)	Economics	Business	

If other, specify:

Job-specific experience, technical competencies, certification and/or training:

**Minimum Recruitment Standard:**  
 CPA, CMA, CGA or CA designation plus three years of audit experience; or equivalent as described below.

**Equivalency:** An equivalent combination of education and experience provided the candidate is enrolled and actively pursuing a recognized accounting designation such as CPA, CA, CMA or CGA

**Behavioral Competencies**

Pick 4-5 representative behavioral competencies and their level.

Competency	Level					Level Definition	Examples of how this level best represents the job
	A	B	C	D	E		
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>		