

NON-MANAGEMENT JOB DESCRIPTION
POINT RATING EVALUATION PLAN

Working Title Assurance Analyst		Name	
Position Number	Reports to Position No., Class & Level Manager, Assurance & Financial Systems	Division, Branch/Unit Financial Services Division, Financial Services Branch / Financial Reporting & Operations	Ministry Public Safety and Emergency Services
Present Class Auditor 2		Requested Class	
Cost Centre	Program Code	Project Code (if applicable)	

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 Non-Management Job Description Writing Guide [Pages 7-8](#)).

Reporting to the Manager, Assurance & Financial Systems in the Financial Reporting & Operations area of Finance Services Branch in Financial Services Division (FSD), the position is accountable for planning, conducting and reporting on assurance and compliance reviews for the Public Safety and Emergency Services (PSES) Ministry. The position performs reviews to examine, evaluate and report on all aspects of PSES risk management, internal controls and operational governance.

This position is part of a team that supports the divisional Assistant Deputy Ministers (ADM) and branch heads within PSES in discharging their responsibilities, in particular to the risk management, internal controls and governance employed by the ministry. The work that is performed by this position and the overall team also provides assurance to the Senior Financial Officer (SFO) that adequate and effective risk management, internal controls, and governance processes are in place for the PSES Ministry.

The position is responsible for conducting reviews and projects to determine if appropriate risk management strategies, internal controls and management governance are in place to ensure the following: the safety of PSES assets and those held in trust for others; the provision of reliable, complete and timely financial operating information; compliance with business plans, policies, procedures, acts and regulations. The position is also responsible for assessing PSES/ divisional/ branch/ unit performance in conducting business operations, and providing value-added continuous improvements recommendations to ensure that programs are delivered efficiently, effectively, with proper internal control systems and management oversight.

The position is responsible for providing timely and effective assurance services to enable the Office of the Auditor General and Corporate Internal Audit Services (CIAS) to place reliance on the assurance review work and to help promote efficient overall review activities.

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 3-6 activities should be described (see Writing Guide [Pages 9-10](#)).

1. In conjunction with the Manager, Assurance & Financial Systems, and the Senior Assurance Analyst, the Assurance Analyst is responsible for participating and giving input in the team's planning of operational review projects for selected (risk-based) divisions, branches, units, and programs within the ministry to evaluate compliance, effectiveness, economy and efficiency of risk management, internal controls, and governance systems.

Activities

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 3-6 activities should be described (see Writing Guide [Pages 9-10](#)).

- Participate in risk analysis, and operational review project planning for the ministry and divisions.
- Participate in risk analysis, and operational review project planning for varying time frames (3-year assurance plans, 1 year assurance plan).
- Participate in the unit process for scheduling operational review projects.
- Participate in knowledge acquisition on ministry, divisions, branches, units and/or program areas that could potentially be reviewed.
- Review of appropriate legislation, policies and procedures, and business plans of respective divisions, branches, units, and/or program areas.
- Evaluate the internal control environment and determine the risk assessment or the probability of a loss occurring in the divisions, branches, units and/or program areas.
- Participate in meeting and communications with key division, branch, unit and/or program management and staff to facilitate risk analysis, business knowledge gathering, planning reviews, and review activities.

2. The in conjunction with the Senior Assurance Analyst, the Assurance Analyst is responsible for planning, conducting, documenting, and reporting the specific operational review projects from the annual operational assurance plan or three-year assurance plan to meet the unit's overall objectives.

Activities:

- Conduct preliminary evaluation and knowledge of business activities, and review of permanent client file.
- Participate in determining review scope and objectives.
- Participate in determining sampling approach and sample size.
- Participate in determining review approach and review criteria.
- Participate in discussions on the review with applicable management and staff.
- Participate in the preparation of letter of intent and scheduling.
- Participate in the preparation and/or update of the review program.
- Travel to perform on-site reviews.
- Examine and test operations and transactions to ensure that operations and transactions comply with applicable statutes, regulations, policies, procedures and sound business practices.
- Complete reviews of financial and information systems.
- Participate in the conduct of exit meetings or communications to be held to obtain responses to review findings from site contact and/or management.
- Participate in the analysis of review results.
- Participate in quality review of project work.
- Review and complete files and working papers.
- Determination of significant review findings to report.
- Participate in the drafting of assurance reports for review by the Manager.
- Participate in discussing findings and recommendations with management and incorporate their responses into assurance report.
- Participate and give input into the completion of the assurance report(s).
- Participate in the tracking and review follow-up on actions taken by management.
- Participate in project lessons learned and give input into continuous project quality improvement.

3. The Assurance Analyst is responsible for performing special assignments as requested to address a specific need that has been identified.

Activities

- Undertake special reviews as requested.
- Assume an advisory role for specific work as requested.

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 3-6 activities should be described (see Writing Guide [Pages 9-10](#)).

- Review internal controls for new systems and conduct post-implementation reviews.
- Assist internal and external auditors.
- Assist other areas of Finance (e.g. Accounting Officers, Compliance Officers, Budget Officers, and Finance Officers).
- Perform related work as requested.

SCOPE: List specific information that illustrates the challenges, problem solving and creativity requirements and decision making capacity of the position. Also identify the internal or external areas the job impacts (see Writing Guide [Pages 11-12](#)).

Assurance engagements performed in the ministry may vary from compliance reviews, to operational reviews, to financial reviews, so the position requires knowledge and experience in these types of engagements to succeed.

The complexity of this position involves gaining an understanding of the ministry, its divisional structure, its branches, and the various units and program areas and respective systems in order to conduct assurance/ compliance projects. The dynamic environment where there is constant change contributes to the complexity. The large number of different integrated management/financial information systems used in the ministry, and frequent upgrades and introduction of new systems contributes to the complexity. The position requires the ability to continuously learn, utilize knowledge gained, and to adapt to the changing environment the Analyst may find themselves working in.

The position requires the exercise of great deal of professional judgement and discretion. The ability to look at situational information and interpret it against other standard information (i.e. legislation, policy, procedures, or standards) and understand the interrelationship of all the information, to draw a conclusion, and make a decision is crucial and a complexity of the position.

The position requires creativity in the following situations: designing of detailed assurance review programs where the review steps to be performed are tailored to the specific review scope and purpose; searching for opportunities for efficiencies without compromising the internal control environment; negotiating and promoting the satisfactory resolution of sensitive review issues/findings; use of computer assisted review techniques to increase analyst efficiency; defining and selecting review samples from the transaction population.

The position needs to develop and maintain effective working relationships with divisional/ branch/ program management and staff, along with key stakeholder throughout the division and the ministry in order to be influential and effective. Effective verbal and written communication is critical to successfully fulfilling the objectives and functions of this position.

The position functions as a member of the PSES Assurance & Financial Systems team, with team members located primarily in Edmonton and possibly in Calgary. Each Analyst may have a division, branch, unit or program area for which they are primarily responsible, and could be assigned to perform reviews as part of a team or individually. The ability to work successfully in a team and independently is critical.

KNOWLEDGE, SKILLS & ABILITIES: Include information on required diplomas and degrees along with identifying the most important knowledge factors, including knowledge about practical procedures, administrative, technical or professional techniques, technical, scientific or program related processes, etc. Detail specific training if there is an occupational certification/registration requirement for the position. Specify the type of experience required for the position (see Writing Guide [Pages 12-14](#)).

- University graduation in a related field (i.e. business, accounting) and eligible for enrollment in a recognized accounting or auditing program leading to an accounting or auditing designation, such as CPA (or legacy designations CA, CMA, CGA) or CIA, plus two years of audit experience; or an equivalent combination of education and experience, and is enrolled and actively pursuing a recognized accounting or auditing designation such as CPA or CIA.
- Audit, compliance or related accounting experience.
- A working knowledge of several of the following areas: internal control practices, risk analysis, organizational

KNOWLEDGE, SKILLS & ABILITIES: Include information on required diplomas and degrees along with identifying the most important knowledge factors, including knowledge about practical procedures, administrative, technical or professional techniques, technical, scientific or program related processes, etc. Detail specific training if there is an occupational certification/registration requirement for the position. Specify the type of experience required for the position (see Writing Guide [Pages 12-14](#)).

theory, management concepts, finance, economics, and information technology.

- Practical knowledge of enterprise financial and management information systems and their applications in assurance reviews and accounting.
- A working knowledge of Generally Accepted Accounting Principles, auditing standards, risk analysis, internal controls, and financial best practices.
- Good interpersonal skills to maintain satisfactory relationships with stakeholders.
- Good verbal and written communications ability.
- Good leadership and creative problem-solving ability.
- Ability to operate with a considerable degree of independence and assume full responsibility for their work.
- Ability to apply professional judgment.
- Ability to prepare comprehensive analysis, reports, and schedules.

CONTACTS: Identify the main contacts the position communicates with and the purpose of the communication (See Writing Guide [Pages 14-15](#)).

Divisional branch heads, branch and unit management, and staff at all levels: to perform risk analysis, obtain business knowledge, to plan, conduct and report assurance reviews, and to communicate and influence the implementation of recommendations.

Corporate Internal Audit Services: as required, to discuss Assurance team work practices, methodology or reported findings to aid possible CIAS reviews; to coordinate and perform review work; and to potentially obtain training and share practices.

Office of the Auditor General (OAG): as required, to discuss Assurance team work practices, methodology or reported findings to aid possible OAG reviews; and to coordinate review work.

SUPERVISION EXERCISED: List position numbers, class titles, and working titles of positions directly supervised (see Writing Guide [Page 15](#))

The position does not directly supervise other positions, but may function in a leadership capacity in leading assurance project work, and directing less senior staff.

The position takes a leadership role in influencing the ministry, divisions, branches and units/ programs to conduct their work with proper risk management, following controls and standards, and with efficiency and effectiveness.

CHANGES SINCE LAST CLASSIFICATION REVIEW: Identify significant changes, that have impacted the responsibilities assigned to your position since the last review (see Writing Guide [Pages 15-16](#)).

ORGANIZATION CHART: An organization chart that includes supervisor, peers and staff **MUST** be attached (see Writing Guide [Page 17](#)).

This information is being collected under the authority of Section 10 of the Public Service Act and will be used to allocate positions within a classification plan and to manage the Alberta government human resources program. If you have any questions about the collection of this information, contact the Job Evaluation Unit, 6th Floor, Peace Hills Trust Tower, 10011 - 109 Street, Edmonton, Alberta, T5J 3S8, phone 780/408-8400 or contact your Ministry Human Resource Office.

Signatures

The signatures below indicate that the incumbent, manager and division director/ADM have read, discussed and agreed that the information accurately reflects the work assigned (see Writing Guide **Page 16**)

Incumbent	<div></div>	<div></div>	<div></div>
	Name	Signature	Date
Manager	<div></div>	<div></div>	<div></div>
	Name	Signature	Date
Director	<div></div>	<div></div>	<div></div>
	Name	Signature	Date
Executive Director	<div></div>	<div></div>	<div></div>
	Name	Signature	Date
Division ADM	<div></div>	<div></div>	<div></div>
	Name	Signature	Date