

Reclassification

Ministry

Children and Family Services

Describe: Basic Job Details

Position

Position ID

Position Name (30 characters)

Manager Internal Audit

Current Class

Manager (Zone 2)

Requested Class

Senior Manager (Zone 2)

Job Focus

Corporate Services

Supervisory Level

01 - Yes Supervisory

Agency (ministry) code Cost Centre Program Code: (enter if required)

Employee

Employee Name (or Vacant)

Organizational Structure

Division, Branch/Unit

Corporate Finance/Internal Audit

☒ Current organizational chart attached?

Supervisor's Position ID

Supervisor's Position Name (30 characters)

SFO/ADM CFS

Supervisor's Current Class

Design: Identify Job Duties and Value

Changes Since Last Reviewed

Date yyyy-mm-dd

2024-06-14

Responsibilities Added:

With the dissolution of the shared services between the Ministries of Seniors Community and Social Services and Children and Family Services the Internal Audit unit has developed from the reallocation of staff between the two Ministries. The size of the Internal Audit unit decreased while the scope of the audit function increased to encompass the entire Children and Family Services Ministry. The profile of the Internal Audit unit and its reporting structure was created to directly report to the SFO/ADM to address the risk level and reporting requirements to the SFO and the Executive Team. The Director position for Internal Audit is called upon to present to Executive Team and liaise with other Directors, ADM's and DMs for input and recommendations related to Ministry operations.

Responsibilities Removed:

n/a

Job Purpose and Organizational Context

Why the job exists:

Reporting to the Assistant Deputy Minister/Senior Financial Officer, Children and Family Services, the Director of Internal Audit oversees a team of professionals and is accountable for the delivery of Internal Audit services for the Ministry.

Internal Audit assists all levels of the Executive Team, Management, and the Senior Financial Officer in discharging their responsibilities as related to compliance with policy, procedures, and internal controls.

Internal Audit provides the necessary assurances to the Senior Financial Officer and Ministry Executive Team that appropriate internal controls, risk management assessments and monitoring processes effective financial systems, procedures and performance monitoring are in place and functioning properly and that the Ministry's Information is accurate and reliable.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations.

Internal Auditors perform Audits, Governance Activities, Follow-up Recommendations, Advisory Services, and Special Projects or Emerging Issues audits that examine, evaluate and report on all aspects of Children and Family Services systems of internal controls and recommends value-added continuous improvements to ensure that programs are delivered efficiently, effectively, protected against fraud and comply with Legislation, Policies and Procedures.

Audits also involve examination of internal controls and financial records at external entities such as contracted service providers.

Internal Audit also provides a level of assurance that the public accounts represent fairly the operations for the fiscal year under review by ensuring expenditures are properly authorized, that revenues are promptly collected and that assets are safeguarded.

The Internal Audit function enables the Office of the Auditor General to place reliance on audit work and eliminates duplication.

The Director Internal Audit is responsible for managing the independent Internal Audit services throughout the ministry.

Internal audit services are delivered through team members located in various geographic locations in the province.

Responsibilities

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

1. The Director Internal Audit provides strategic direction for the Internal Audit function to ensure the Ministry risks are effectively managed and there is accountability for public funds.
 - Engages the Executive Team, Assistant Deputy Ministers, and Senior Leadership for input on risks faced by their respective areas.
 - Ensures the annual risk-based Audit Plan is developed and considers all Ministry programs and is presented to the Executive Team for approval.
2. Directs the Internal Audit services for the Ministry.
 - Determines audit priorities, and the development of the audit work plans and ensures the audit procedures serve to fulfil the objectives of each audit.
 - Oversees the process of acquiring operational knowledge of every program delivered by Children's

Services that is selected for the annual audit to mentor and guide the development of an internal audit program to review risk, management controls, and provide value added recommendations related to the program audited.

- Applies professional judgement to ensure high risk audits confirm adequacy of internal control frameworks, safeguarding of assets, accuracy and propriety of transactions, compliance with legislation, regulations and GOA and Ministry policies.
- Directs the development of appropriate audit procedures regarding audit substantiation, documentation, reporting, and appropriate audit follow-up of recommendations issued.
- Issues quarterly and annual reports to the Executive Team highlighting audit results and significant recommendation made.
- Provides guidance to the Audit Manager, Supervisor, and Auditors to ensure they are supported, resources properly assigned, have the appropriate tools, knowledge, and training to ensure the successful completion of the objectives outlined in the audit work plan.
- Oversees the continuous improvement of audit plans and procedures to ensure that they are consistent with department policies, procedures, and objectives.
- Ensure that Internal Audit reporting to management adequately communicates audit criteria, follow-up, findings, recommendations for improvement, management comments and action plans.
- Manage staff performance planning processes, recruitment, and other Human Resources processes.
- Participates in business and operational planning processes with the Financial Leadership Team.
- Prepares briefing notes and action requests as required.
- Oversees the budget forecast for Internal Audit.
- Ensures the office administration functions including purchasing, accommodation, records management, and occupational health and safety are managed properly.

3. Develops constructive and positive working relationships with program management, external auditors and initiates regular communication with them.

- Act as the key liaison to coordinate audit projects and facilitate sharing of information between Internal Audit, and Finance staff, Delivery Services, and the other Ministry Departmental and External Stakeholders.
- Oversees the coordination of Internal Audit resources with External Auditors for Federal/Provincial Agreement audits, and the Office of the Auditor General (OAG) and Corporate Internal Audit Services (CIAS) for those audits where the Internal Audit unit is providing internal audit work for their review and use in their audits.
- Participates in the outstanding recommendation review committee on the status for implementation of outstanding recommendations from the OAG and CIAS.
- Maintains a good level of knowledge regarding functional areas within the Ministry.
- Takes their sensitivities into consideration in dealings with them.
- Ensures coordination with management on scheduling and other matters to minimise unnecessary conflicts.

- Serves on committees and project working groups as required.

4. Develops and promotes a positive and productive work environment for Internal Audit Team.

- Guides the Internal Audit team in a manner that is consistent with the Alberta Public Service Vision and Values.
- Ensures new and existing team members are appropriately supported in their development with training opportunities.
- Coaches and mentors team members and promotes work life balance.
- Oversees the sharing of research, best assurance, and advisory practices.
- Utilizing weekly Team's meetings facilitate peer support and communication within the team.

Support the environment that promotes continuous improvement through ongoing quality improvements during audit project team discussions, and post audit completion review team meetings.

Problem Solving

Typical problems solved:

Within the annual audit plan for each audit project undertaken, audit has to determine the scope of the policies and procedures related to the project, perform research into the operational nature of Programs, and perform highly detailed analysis to obtain at risk populations to test to ensure that any material issues have been identified. Auditors have to be familiar with a wide range of accounting policies and systems.

Types of guidance available for problem solving:

Internal Auditing Standards (IAS), Generally Accepted Accounting Principles (GAAS), CPA Canada Public Accounting Standards Handbook, Ministry business plans, policies, procedures, acts and regulations, and consultations with Executive Team, SFO, Program Managers, Supervisors and Coordinators.

Direct or indirect impacts of decisions:

The recommendations provided by audit can impact the funding and continuing eligibility of external providers, informs Senior Managers of issues that lead to material liabilities or opportunities for improved delivery. The audit unit assists with the compliance function of Ministry initiatives and provides direct visibility for the ongoing accountability of Program's initiatives to external and internal members of the Ministry.

Key Relationships

Major stakeholders and purpose of interactions:

The Director's role oversees the issuance of reports to the Owners and Directors of external stakeholders and to Ministry Department Heads, Executive Management, including the Director, Executive Director, Senior Financial Officer, and Assistant Deputy Minister. The purpose of these interactions is to inform all parties of any material compliance issues and gaps in processes identified through the audit, provide recommendations, and to follow up and ensure that the issues identified have been resolved. The Director will oversee the assistance to the Office of the Auditor General (OAG) and external audit firms for their independent engagements related to the Ministry.

Required Education, Experience and Technical Competencies

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

If other, specify:

and/or in addition have an accounting designation (CPA, GA, CMA, CA)

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

- This position is highly challenging due to the necessity of being well versed in the wide variety of departmental programs policies and financial policies, the organizational structure of the ministry, the interaction with external stakeholders, the technical knowledge required to undertake audits,

combined with the complexity of managing team members located throughout the province.

- Excellent leadership, relationship building skills, supplemented with excellent organizational, time management and performance and project management skills are required.
- Excellent change management skills required. This is a dynamic environment within which frequent changes in programs, organization and departmental priorities contributes to the complexity.
- Advanced interpersonal skills to effectively manage a diverse professional team in various locations within the province.
- Innovation is required to effectively deal with operational needs, particularly during times of change and fiscal restraint.
- Creative solutions are required when searching out opportunities for efficiencies without compromising the internal control environment, negotiating, and recommending solutions for the satisfactory resolution of sensitive audit issues/findings.
- Provide strong skills in developing and maintaining highly effective working relationships with management and staff throughout the ministry, as well as the external entities. This is critical in ensuring the credibility and success of internal audit services.
- Effective verbal and written communication is very important in successfully fulfilling the objectives of this position.
- The Director of Internal Audit must work with considerable independence and autonomy in planning and delivering audit services to the Ministry.
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this position.

- The Senior Manager of Internal Audit must work with considerable independence and autonomy in planning and delivering audit services to the Ministry.

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 | | |
| Agility | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <p>Creates an adaptable environment:</p> <ul style="list-style-type: none"> • Fosters agility, proactive and flexible practices • Leads and creates momentum for change • Champions plan of action and overcomes barriers through proactive anticipation • Quickly understands and reacts to environment, establishing flexible culture | <p>Required to quickly learn and adapt to an endless number of information systems and financial policies in order to identify risks as soon as possible and provide feedback on material risks.</p> <p>This requires being able to learn new applications and methodologies to overcome barriers they may face in audits due to system limitations or limited access to information required.</p> |
| Build Collaborative Environments | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <p>Creates an open environment of communication:</p> <ul style="list-style-type: none"> • Promotes sharing of expertise • Initiates strategic communication systems • Anticipates and addresses potential conflict areas • Inspires with a bold, complete and shared vision • Leads cross-functional collaboration | <p>Required to communicate with various stakeholders both inside and outside the Government with varying degrees of accounting and financial expertise; Albertans, Ministry Management, Vendors, Programs, etc. These communications will further the success of the Program initiatives and provide all stakeholders guidance on how initiatives can be more successful.</p> <p>Be able to expand their collaborative networks and communicate across divisions and Ministries to align the required expertise to complete their audit projects.</p> |
| Develop Self and Others | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input checked="" type="radio"/> | <p>Champions development and learning in all groups:</p> <ul style="list-style-type: none"> • Actively learns about | <p>Utilizing a team approach promote APS values and encourage an operating</p> |

| | | | |
|--------------------------|-----------|---|--|
| | | <p>the broader organization</p> <ul style="list-style-type: none"> • Brings others together to identify issues and successes, and takes a systems thinking approach • Champions development and leadership building | <p>environment of peer support and information sharing. Provide opportunities for team members to lead audit projects.</p> |
| Systems Thinking | ○ ○ ○ ○ ● | <p>Shapes APS goals with a view of entire network:</p> <ul style="list-style-type: none"> • Considers whole system and links; sets goals for long-term outcomes and broad perspectives • Evaluates short, medium, and long-term impacts to inform progress • Shapes organization to meet client needs; helps others see their role in this | <p>Look at data across all information systems in order to determine the controls and risks between their interactions to offer a unique perspective addressing any material issues.</p> |
| Creative Problem Solving | ○ ○ ○ ○ ● | <p>Creates the environment for innovative problem solving:</p> <ul style="list-style-type: none"> • Generates new ways of thinking; ensures right questions are being asked about a problem • Eliminates barriers to creativity and innovation • Encourages a culture of innovation | <p>Required to assess and interpret data with information gaps in order to determine the methodology behind policies, or to compile and reconcile data in new ways to support the audibility of records.</p> |

Benchmarks

List 1-2 potential comparable Government of Alberta: [Benchmark](#)

M420-51, M420-52, M420-18