

JOB DESCRIPTION POINT RATING EVALUATION PLAN

Working Title Internal Auditor	Name Vacant	April 2026
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Position Number	Reports to Position No., Class & Level	Division, Branch/Unit Corporate Finance & Accountability, Ministry Audit Services	Ministry Assisted Living and Social Services
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Present Classification Auditor 2	Requested Classification
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Dept ID	Program Code	Project Code (if applicable)
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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](#)).

Audit assists all levels of management and the Executive Director and Senior Financial Officer in discharging their responsibilities, in particular as related to internal control. Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Audit accomplishes its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Under the general direction of the Audit Supervisor, the position is accountable for planning, conducting and reporting on audits for the Ministry. Auditors perform management audits, consulting engagements and examine, evaluate and report on all aspects of the Ministry systems of internal control and the organizational performance in carrying out assigned responsibilities, and recommend value-added continuous improvements to ensure that programs are delivered efficiently, effectively, and protected against fraud.

Auditors perform audits of external entities and examine, evaluate and report on all aspects of the entities compliance with the contract, or grant requirements. Auditors will provide recommendations and ensure that action plans and timelines are developed and agreed to by the entity and Ministry to address the recommendations.

Auditors review for appropriate internal controls that are in place that provide reliable and complete financial and operating information, and ensure compliance with business plans, policies, procedures, acts, and regulations. Compliance to policies and procedures also ensure that the public accounts present fairly the operations for the fiscal year under review, and that all expenditures are properly authorized, all revenues promptly collected and assets safeguarded. The Internal Audit function enables the Auditor General to place reliance on audit work and eliminates duplication.

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. In conjunction with the Audit Supervisor, the auditor is responsible for planning, conducting and finalizing audits of selected (risk-based) programs within the ministry and external service providers, to evaluate compliance, effectiveness, economy and efficiency.

Activities

- Participate in risk analysis and audit planning for the upcoming year.
- Participate in the unit process for scheduling the audits.
- Become familiar with the operations of the work unit to be audited.
- Review of appropriate legislation, policies and procedures.

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- Evaluate the internal control environment and determine the risk assessment.
- Conduct on-site audit.
- Prepare audit report
- Obtain and incorporate the management response to the findings into the audit report.
- Complete follow-up of the action plan and timeline for recommendations issued.

2. The Auditor is responsible for planning the specific audit projects from the annual audit plan to meet the audit unit's objectives.

Activities

- Preliminary evaluation.
- Review of permanent file.
- Determine audit scope and objectives.
- Sampling and sample size determination.
- Determine audit approach.
- Determine audit criteria.
- Discuss the audit with applicable management and staff.
- Prepare audit plan and scheduling.
- Prepare and/or update the audit program.
- Travel to perform on-site audits.
- Examine and test operations and transactions to ensure that operations and transactions comply with applicable statutes, regulations, contractual agreements, and sound business practices.
- Includes reviews of financial and information systems.
- Exit meetings or communications to be held to obtain responses to audit findings from site contact and/or management.
- Analyze audit results.
- Complete and review audit files and working papers.
- Determine significant audit findings to report.
- Draft audit reports, including a variety of supporting schedules, for review by Audit Supervisor.
- Discuss findings and recommendations with management and incorporate their responses into audit report with action plan and timelines as applicable.
- Complete audit report(s).
- Follow up review action taken by management.

3. Perform special assignments as requested to address specific needs that may arise within Corporate Finance and Accountability or the Department as a whole.

Activities

- Undertake special reviews as requested.
- Assume an advisory role for specific work as requested.
- Review internal audit controls for new systems and conduct post-implementation reviews.
- Assist external auditors.
- Assist fraud investigators.
- Assist other areas of Finance (e.g. Budget Officers, Accounting Officers).
- Perform related work as requested.

SCOPE: List specific information that illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.

Audits vary greatly from compliance audits, to reviewing means of safeguarding of assets, and verifying the existence of such assets, to appraising the economy, efficiency, and effectiveness with which resources are employed (comprehensive auditing).

The complexity of this position is gaining a thorough understanding of the ministry structure, systems and programs, including programs that are delivered within the ministry as well as programs that are delivered by external entities. The dynamic environment where there is constant change contributes greatly to the complexity. Also, there is a great deal of professional judgment required. The large number of integrated information systems, with frequent upgrades and introduction of new packages contributes to the complexity. Understanding the interrelationships and being able to obtain meaningful information can be difficult.

Creativity is used in the design of detailed audit program(s) where the audit steps to be performed are tailored to the specific audit scope and purpose. Other examples are: searching out opportunities for efficiencies without compromising the internal control environment; negotiating and promoting the satisfactory resolution of sensitive audit issues/findings; use of computer assisted auditing techniques to increase auditor efficiency; defining and selecting audit samples from the transaction population.

The Auditor needs to develop and maintain effective working relationships with management and employees throughout the ministry in order to be influential and effective. Effective verbal and written communication is critical to successfully fulfilling the objections and functions of this position.

The Auditor functions as a member of the audit team, with team members located at various locations in the province. Each Auditor may have a geographic or departmental area for which they are primarily responsible, however they will be assigned to perform audits at other locations in the province, either as a part of a team or individually.

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.

- University graduation in a related field or actively pursuing a recognized accounting designation such as CPA (previously CA, CMA, or CGA) or CIA.
- Audit or related accounting experience.
- Considerable knowledge of the principles and practices of internal controls, and management.
- Practical knowledge of computers and their applications in internal audit and accounting.
- 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.
- Understand human relations and maintain satisfactory relationships with clientele.
- Maintain technical competence through continuing education.

CONTACTS: The main contacts of this position and the purpose of those contacts.

- Ministry staff at all levels: To plan audits, to perform audits, to influence the implementation of recommendations and for other purposes as required to perform the audit function.
- Staff at external entities: To plan audits, to perform audits, to influence the implementation of recommendations and for other purposes as required to perform the audit function.
- Office of the Auditor General staff, Corporate Internal Audit Services staff: as required, to coordinate and perform audit activities.

SUPERVISION EXERCISED: List position numbers, class titles, and working titles of positions directly supervised.

This position does not directly supervise other positions, however may be functioning in a leadership capacity with other or less senior staff. This position is required to take on assigned lead role(s) in preparing and coordinating an audit project that involves all of the other auditors for a program, regional or entire ministry project. The position must take a leadership role in influencing auditees to follow legislation, regulations and to implement recommendations with regard to improving efficiency and economy.

CHANGES SINCE LAST CLASSIFICATION REVIEW: This section is not required to be completed if the job description is being written for the conversion to PREP. It should be completed for any subsequent classification requests under PREP.

n/a

ORGANIZATION CHART: An organization chart that includes supervisor, peers and staff **MUST** be attached.

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 Compensation Manager, 6th Floor, Peace Hills Trust Tower, 10011 - 109 Street, Edmonton, Alberta, T5J 3S8, phone 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.

Incumbent	_____	_____	_____
	Name	Signature	Date (yyyy/mm/dd)
Manager	_____	_____	_____
	Name	Signature	Date (yyyy/mm/dd)
Senior Manager	_____	_____	_____
Division Director/ADM	_____	_____	_____
	Name	Signature	Date (yyyy/mm/dd)