

## New

## Ministry

Children and Family Services

## Describe: Basic Job Details

## Position

## Position ID

## Position Name (200 character maximum)

Manager - Internal Audit

## Requested Class

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 Services Division, Internal Audit

 Current organizational chart attached?

## Supervisor's Position ID

## Supervisor's Position Name (30 characters)

## Supervisor's Current Class

Director - Internal Audit

## Design: Identify Job Duties and Value

## Job Purpose and Organizational Context

## Why the job exists:

Internal Audit plays a critical role in supporting the Ministry Executive Team and the Senior Financial Officer (SFO) by providing independent, objective assurance and consulting services. The function ensures that financial systems, risk management processes, and internal controls are effective, reliable, and aligned with applicable legislation, policies, and procedures. This includes assessing the accuracy and integrity of financial and performance information and promoting sound stewardship of public funds.

The Manager, Internal Audit is a newly created position supporting the Director, Internal Audit in delivering comprehensive audit services across the Ministry of Children and Family Services. Previously, leadership consisted of only one Team Lead (Auditor 3) reporting to the Director. The addition of this Manager role strengthens leadership capacity, enhances audit coverage, supports knowledge transfer and succession planning, and provides greater development opportunities for staff. This role is vital to maintaining accountability, transparency, and strong internal controls across the Ministry.

The Manager shares responsibility for audit delivery with the Team Lead. While the Manager focuses on core operational audits—ensuring routine, risk-based, and cyclical program coverage—the Team Lead oversees non-routine and strategic priorities such as special requests, advisory work, and emerging issues. Together, they form a collaborative leadership team that aligns planning, coordinates resources, and ensures consistency in audit standards and practices. This structure enables the Internal Audit branch to provide both foundational assurance and agile support to Ministry leadership—strengthening governance, risk management, and continuous improvement.

The Manager leads a team of professional auditors and is accountable for risk-based audits of Ministry programs and third-party service providers. This includes evaluating internal controls, financial practices, and service delivery, as well as verifying expenditure authorization, revenue collection, and asset protection. The role also supports coordination with the Office of the Auditor General, helping reduce duplication and improve audit alignment. As audit services are delivered across multiple regions, the Manager provides strong leadership and quality assurance to ensure consistent and effective service province wide.

## Responsibilities

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

### 1. Internal Audit Projects Are Executed Effectively and in Alignment with the Approved Audit Plan

#### Activities:

- Translate the Director's approved audit plan into operational work plans and assign audit projects to staff accordingly.
- Determine audit priorities within assigned projects, ensuring timelines, resources, and risks are managed throughout execution.
- Oversee all phases of operational audits, including planning, fieldwork, reporting, and follow-up. Review and approve audit objectives, scopes, and procedures to ensure alignment with audit goals.
- Monitor audit progress and ensure the timely completion of deliverables.
- Ensure that final audit reports clearly communicate findings, criteria, recommendations, and management responses.

### 2. The Internal Audit Team is Professionally Led, Well-Supported, and Capable of High-Quality Audit Delivery

#### Activities:

- Manage a team of professional auditors located across multiple offices, ensuring workload balance and clear expectations.
- Provide coaching, mentoring, and technical guidance throughout the audit process to build capacity and ensure audit quality.
- Support recruitment, onboarding, performance management, and training for all audit staff.
- Promote team collaboration, consistency in audit methodologies, and knowledge sharing through regular team meetings and post-audit reviews.
- Foster a respectful, inclusive, and performance-driven culture aligned with the Alberta Public Service Vision and Values.
- Ensure staff are equipped with the necessary tools, guidance, and supports to fulfill their audit responsibilities effectively.

### 3. Audit Engagements are Coordinated Across the Ministry and with Oversight Partners to Ensure Alignment and Efficiency

#### Activities:

- Serve as the primary contact for coordinating audit activities with Ministry program areas, Finance, and

## Delivery Services.

- Liaise with external oversight bodies, including the Office of the Auditor General, Corporate Internal Audit Services, and external auditors, to coordinate audit fieldwork and avoid duplication.
- Oversee Ministry support for audits related to federal/provincial agreements and third-party reviews.
- Ensure audit logistics are well coordinated with auditees to minimize disruption and support collaboration.
- Participate in internal committees, working groups, and audit planning discussions to maintain situational awareness and audit readiness.
- Track and monitor implementation of audit recommendations and support periodic status reporting.

## 4. Internal Audit Operations are Effectively Managed to Ensure Quality, Accountability, and Compliance with Standards

### Activities:

- Oversee the day-to-day operations of internal audit services in accordance with the approved plan and professional audit standards.
- Review and approve all working papers, documentation, and audit evidence to ensure audit substantiation and quality.
- Ensure audit procedures are standardized, appropriately documented, and continuously improved.
- Maintain audit records, manage budget forecasts for the unit, and oversee administrative functions such as procurement, accommodation, and records management.
- Support compliance with relevant legislation, Treasury Board directives, and internal audit frameworks.
- Provide regular operational updates to the Director and contribute to internal reporting and planning processes.

## Problem Solving

### Typical problems solved:

Within the annual audit plan, the Audit Manager is responsible for overseeing the planning and execution of audit projects that address significant operational, financial, and compliance risks. This includes scoping the audit to align with applicable policies, procedures, and control frameworks; leading risk assessments to identify areas of material exposure; and ensuring that testing targets high-risk populations. Audit Manager routinely resolve complex issues such as inadequate control environments, inconsistent program delivery, insufficient data quality, or gaps in policy interpretation. They apply expert judgment to determine materiality thresholds, develop responsive testing strategies, and assess the effectiveness of remediation efforts.

In doing so, the Audit Manager must maintain deep knowledge of internal control frameworks, applicable accounting standards, and program-specific operational models, often serving as a key advisor to senior management and program owners on control design and process improvement.

### Types of guidance available for problem solving:

Global Internal Auditing Standards (GIAS), 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 Manager, Internal Audit makes operational decisions that directly shape the quality, credibility, and effectiveness of internal audit services across the Ministry. Audit recommendations issued under this role's supervision may influence:

- Funding eligibility and service continuity for external service providers, particularly where compliance or performance risks are identified.
- Executive and senior management decision-making by surfacing issues related to financial misstatements, operational inefficiencies, or gaps in internal controls, potentially preventing material liabilities or reputational harm.
- The Ministry's ability to meet Treasury Board, Auditor General, and federal reporting requirements, by ensuring timely, thorough, and evidence-based assessments of program performance and compliance.

- Public confidence and ministerial accountability, by providing objective, independent assurance that program initiatives are delivered efficiently, economically, and in accordance with applicable legislation, policy, and contracts.
- The Ministry's capacity to implement timely corrective action, by ensuring outstanding audit recommendations are monitored and appropriately followed up.
- Operational risk mitigation, by identifying emerging threats to financial integrity, service delivery, and control environments before they escalate.

These impacts are magnified by the fact that Internal Audit operates at arm's length within the Ministry and must provide objective, credible, and professional insight to both internal and external stakeholders, including the Office of the Auditor General, Government of Canada, and senior government decision-makers.

### Key Relationships

Major stakeholders and purpose of interactions:

The Manager, Internal Audit, is responsible for overseeing the execution of audit projects and the development of audit reports for both internal and external stakeholders. This includes engaging with Ministry department heads, Executive Management (including the Director, Executive Director, and Senior Financial Officer/Assistant Deputy Minister), and external program owners and providers. These interactions are essential to communicate material compliance issues, control gaps, and process deficiencies identified through audits.

The Manager provides actionable recommendations, facilitates management's understanding of risk exposure, and oversees follow-up to ensure timely and effective resolution of identified issues. The Manager also coordinates internal audit resources in support of independent external engagements, including those conducted by the Office of the Auditor General (OAG) and third-party audit firms. This ensures alignment with Ministry expectations, audit standards, and regulatory compliance, while maintaining the integrity and independence of external audit activities.

### 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,CGA, 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.

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### Behavioral Competencies

Pick 4-5 representative behavioral competencies and their level.

| Competency | Level<br>A B C D E   | Level Definition  | Examples of how this level best represents the job  |
|------------|--|---|---|
| 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"> <li>• Fosters agility, proactive and flexible practices</li> <li>• Leads and creates momentum for change</li> <li>• Champions plan of action and overcomes barriers through proactive anticipation</li> <li>• Quickly understands and reacts to environment, establishing flexible culture</li> </ul> | <p>The position requires the ability to quickly learn and adapt to a wide range of information systems, financial policies, and operational contexts in order to identify risks early and provide timely feedback on material issues. The incumbent must be capable of rapidly acquiring proficiency in unfamiliar applications, audit methodologies, and program structures to overcome barriers such as system limitations, evolving business practices, or restricted access to critical information. Agility in this role is essential to ensure audit work remains relevant,</p> |

|                                  |  |   |  |
|----------------------------------|--|---|--|
|                                  |  |   | accurate, and responsive in a dynamic and complex environment  |
| 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"> <li>• Promotes sharing of expertise</li> <li>• Initiates strategic communication systems</li> <li>• Anticipates and addresses potential conflict areas</li> <li>• Inspires with a bold, complete and shared vision</li> <li>• Leads cross-functional collaboration</li> </ul> | This role requires strong communication and relationship-building skills to engage with a diverse range of stakeholders, including Albertans, Ministry management, external vendors, program staff, and other government entities, who possess varying levels of financial and accounting expertise. The incumbent must foster collaboration to advance program initiatives, offer constructive guidance, and support continuous improvement. Success in this role depends on the ability to expand cross-functional networks, coordinate with internal and external partners, and align the necessary expertise across divisions and Ministries to ensure audit projects are completed effectively and with shared ownership of outcomes. |
| 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"> <li>• Actively learns about the broader organization</li> <li>• Brings others together to identify issues and successes, and takes a systems thinking approach</li> <li>• Champions development and leadership building</li> </ul>  | Demonstrate a commitment to continuous learning and professional growth by fostering a team environment grounded in Alberta Public Service values. Encourage peer support, open communication, and the sharing of knowledge and best practices across the audit team. Actively provide opportunities for team members to develop their skills and leadership capacity by assigning and supporting them in leading audit projects.  |

|                          |  |   |  |
|--------------------------|--|---|--|
|                          |  |   | Provide regular, supportive feedback and guidance during audit projects, encourage knowledge exchange within the team, and foster an environment where continuous learning happens organically through day-to-day work and mutual support.   |
| Systems Thinking         | <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input checked="" type="radio"/> | <p>Shapes APS goals with a view of entire network:</p> <ul style="list-style-type: none"> <li>• Considers whole system and links; sets goals for long-term outcomes and broad perspectives</li> <li>• Evaluates short, medium, and long-term impacts to inform progress</li> <li>• Shapes organization to meet client needs; helps others see their role in this</li> </ul> | Analyze information across multiple, often disconnected, systems to understand how data, processes, and controls interact. Identify where system gaps, overlaps, or handoff points may introduce risk or reduce efficiency. Use this broader perspective to uncover material issues that may not be visible within siloed reviews, and provide integrated, actionable recommendations that strengthen internal controls and support overall program accountability.  |
| Creative Problem Solving | <input type="radio"/> <input type="radio"/> <input type="radio"/> <input type="radio"/> <input checked="" type="radio"/> | <p>Creates the environment for innovative problem solving:</p> <ul style="list-style-type: none"> <li>• Generates new ways of thinking; ensures right questions are being asked about a problem</li> <li>• Eliminates barriers to creativity and innovation</li> <li>• Encourages a culture of innovation</li> </ul>  | Required to analyze and interpret incomplete or fragmented data to uncover underlying policy logic, identify risks, and determine control effectiveness. Must develop innovative approaches to compile, reconcile, and present information in a way that supports auditability, even when conventional records or documentation are lacking. This includes designing workarounds to system limitations, adapting audit techniques, and generating value-added insights despite ambiguity or data quality issues. |