



JOB DESCRIPTION POINT RATING EVALUATION PLAN

Working Title
Senior Auditor

Name

Position Number
[REDACTED]

Reports to
Position Number

Division, Branch/Unit

Ministry

Tax & Revenue Administration, Audit

Treasury Board and Finance

Present Classification
Finance 4 Modified

Requested Classification

Cost Center

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 [Section 2.3](#)).

The incumbent, under the direction of a Senior Manager, using their tax and royalty expertise and knowledge of audit methodology, will take the lead role in conducting medium to complex audits and reviews involving Alberta royalty, commodity tax, and corporate tax programs, thereby ensuring and promoting compliance with the provisions of the *Fuel Tax Act*, *Tobacco Tax Act*, *Tourism Levy Act*, *Emergency 911 Act*, *Alberta Corporate Tax Act*, and the *Mines and Minerals Act* and their regulations. The incumbent is responsible for the technical expertise within the various programs and will be the lead auditor on various initiatives. The position may be involved with the training of new auditors. In addition, the Senior Auditor may be requested to perform the duties of Acting Senior Manager, as and when required.

The incumbent operates within a broad framework of established guidelines and procedures but has the freedom to alter the audit approach to ensure that identified risk areas are addressed in the most effective manner. The incumbent independently develops the audit plan using their extensive professional experience and schedules individual workload to maximize the level of assurance obtained. Audit work plans are adjusted to address any new risks factors that are identified during the audit.

The incumbent has in-depth knowledge of the numerous government regulations and ensures that policies and procedures are applied in a consistent and fair manner. They are also responsible for identifying potential regulatory or policy issues and providing comprehensive analysis and detailed recommendations to senior leadership.

The incumbent may be required to travel, by vehicle or other means, to perform field audits.

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. Accurate Entitlement and Assessment

- Ensures knowledge of relevant legislation and jurisprudence is current and applicable;
- Ensures the fair and equitable treatment of auditees in determining tax or royalties payable or claims to be credited;
- Ensures the equitable application of statutes to all Alberta auditees by ensuring they are assessed the proper amounts due, or credited as required by provincial statutes;
- Reviews complex, high risk returns, claims, filings, schedules and supporting documentation to confirm or determine taxes and royalties payable and compliance with reporting requirements;
- Conducts desk and field audits and reviews on medium to high risk of non-compliance claims, returns, schedules and supporting documentation to confirm or determine taxes or royalties payable or claims to be credited. These programs include audit assignments under the following legislations:
 - *Alberta Corporate Tax Act*
 - *Emergency 911 Levy Act*
 - *Fuel Tax Act*

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](#)).

- *Mines and Minerals Act*
 - *Tobacco Tax Act, and*
 - *Tourism Levy Act*
 - Other audits/ projects assigned
 - Performs reviews and analysis of medium and high-risk issues and resolves the issues;
 - Reviews complex assessment/reassessment files and issues identified by other areas of the Tax and Revenue Administration (TRA) or Department of Energy and Minerals (DOE) and recommends appropriate course of action;
 - Prepares audit reports, letters to auditees, and audit files including supporting conclusions, in the proper form for all audits, to ensure the auditee has a clear and comprehensive understanding of the rationale for reassessment.
 - Prepares all working papers in a clear and concise manner that will facilitate efficient file reviews;
 - Modifies the initial audit plan, if required, as to the scope and audit procedures to reflect the findings that arise, as a result of the audit tests conducted;
 - Work independently or as a team member on audit files depending on the nature and complexity of the audit;
 - Presents audit issues to the supervisor as they are identified, with a complete analysis of the situation, the Regulations and any previous audits and presents possible actions and recommendation(s) for resolution of the issue/s;
 - Verify that all adjustments have been correctly posted by Royalty Operations for audits under the *Mines and Minerals Act*;
 - For audits under the *Mines and Minerals Act*, verify that any required amendments submitted by the auditees are in accordance with audit directions.
 - Completes other projects and assignments as assigned by the supervisor.
2. Analysis and improvements to program condition/ performance
- Performs complex substantive audit tests and analysis using approved audit programs and documents findings using standard or developed working paper and file preparation procedures.
 - Works with Senior Management in the development of audit plans/programs, guidelines for use by auditors to ensure compliance with tax and royalty programs on all levels of risk files and amends audit programs as required;
 - Analyzes/identifies impact of legislation, policy and procedural changes and makes relevant recommendations for improvement;
 - Reviews tax and royalty issues with other branches or jurisdictions and recommends improvements for implementation to the audit process;
 - Applies advanced knowledge of tax and royalty programs including areas of risk analysis and recommends improvements in the audit processes;
 - Prepares recommendations to amend legislation and TRA or DOE administrative practice/policy in those areas that will increase voluntary compliance;
 - Performs variance analysis within the scope of the audit and offers alternatives and suggestions to correct problems and concerns; and
 - Provides technical expertise in research and interpretation requests including assisting in the preparation of discussion papers for managers on highly contentious issues;

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](#)).

3. More informed stakeholder community
 - Communicates with and educates auditees on the requirements of the Acts, and recommends changes that should be implemented by the auditees to ensure compliance with all aspects of the programs they are working with;
 - Ensures that all correspondence/documentation/rationale for audit conclusion(s) and assessment or reassessments sent to the auditees is clear and concise.
4. Accountability to government/ stakeholders/ auditees
 - Prepares sufficient working papers and reports to support all assessments and recommendations to be relied upon by senior management, other jurisdictions, and auditees and their representatives;
 - Promotes compliance resulting in a more informed stakeholder community;
 - Endeavours to meet performance targets set out in the auditor's annual performance agreement, which directly contributes to the goals and strategies set out in the DOE and TRA business plans;
 - Ensures all correspondence /documentation/rationale for audit conclusion(s) sent to the auditee is clear, concise and understandable;
 - Communicates with the auditee in a professional manner regarding the progress of the audit and any issues or concerns that may arise, including discussing audit results.
 - Manages audit timelines and performs all audits in an efficient and effective manner;
 - Maintains dialogue and positive working relationships with the Office of the Auditor General of Alberta (OAG) during annual audits, as well as Corporate Internal Audit Services (CIAS); and
 - Interacts, as required, with other GOA departments and other jurisdictions.
5. More efficient and effective DOE and TRA
 - Makes recommendations for improvement to policies, procedures and legislation;
 - Makes recommendations for system changes or enhancements to (i.e. CCAS, OASIS and TeamMate) and participates in user acceptance testing of system changes as required;
 - Works with other members of DOE and TRA, as required, to develop and implement new methods, procedures and systems or make improvements to existing ones;
 - Participates on cross-branch or cross-department committees as the opportunities arise.
6. Training
 - Prepares and presents topics for Audit technical sessions;
 - Identifies and recommends training opportunities;
 - Assists in the training of auditors in audit programs and audit procedures as required;
 - Performs the duties of the Acting Senior Manager as and when required; and
 - Maintains professional developments and knowledge requirements.

SCOPE: List specific information that illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job (see [Section 2.4](#)).

The incumbent will:

- Apply in-depth knowledge of Alberta based programs and the *Income Tax Act*, *Fuel Tax Act*, *Tobacco Tax Act*, *Tourism Levy Act*, and *Mines and Minerals Act*, related Regulations, and guidelines to identify issues that require redress/reassessment and take appropriate action based on differing and variable situations relying on tax, royalty, technical and audit principles;
- Communicate complex tax and royalty principles to other government departments that may be relying on that information (i.e. Justice and Solicitor General, Office of the Auditor General, Tax Policy division or to other jurisdictions);
- Prepare documentation, working papers, and technical research papers that may have to be used in court proceedings or in negotiations with other jurisdictions, or the taxpayer or royalty filer and their consultants, accounting and legal

SCOPE: List specific information that illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job (see [Section 2.4](#)).

- representatives; participate in those proceedings/negotiations and defend the Alberta's position consistently, clearly and effectively;
- Make decisions guided by clearly stated audit objectives;
 - Exercise professional judgment to determine how objectives are accomplished;
 - Find solutions within accounting/audit bodies of knowledge and experience;
 - Lead teams and/or assist on all levels of audit work and projects;
 - Develop and deliver training programs for new or junior staff, as required;
 - Work in many complex and diverse audit programs;
 - Plan and organize day-to-day workload, adapt work priorities/situations by determining the extent of the audit/review that is required;
 - Liaise with diverse stakeholders including taxpayers, claimants, royalty filers and their representatives, government staff, enforcement agencies, other jurisdictions, and receivers in resolving complex issues/reassessments; and
 - Use initiative to resolve complex audit issues.

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.

The incumbent should:

- Hold a professional accounting designation CPA (formerly CA, CMA, CGA).
- Possess in-depth knowledge of:
 - Generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP);
 - Risk criteria and the ability to apply predefined procedures;
 - Tax, royalty, interest and penalty calculations;
 - The methodology to prepare effective working papers and statistical sampling techniques to provide effective audit coverage;
 - Data processing concepts and systems used by taxpayers, royalty filers and other branches;
- Have the ability to interpret and apply a variety of complex legislation;
- Have good knowledge of predictive analytics, data analytics and applications such as Power BI and Caseware IDEA;
- Have strong problem-solving skills, client focus and advanced computer skills (i.e. Microsoft Office and Computer Assisted Auditing Techniques (CAAT)).
- Have extensive exposure to the wide variety of accounting systems;
- Have the ability to communicate effectively and clearly, both verbally and in writing with taxpayers and royalty filers, other branches, provincial departments and other jurisdictions.
- Possess strong analytical and interpretive skills along with attention to detail and accuracy;
- Have strong workload management skills and be able to prioritize assigned workloads;
- Be able to work independently and with minimal direct supervision;
- Be able to effectively collaborate with team members, other auditors and business areas;
- Demonstrate agility and flexibility towards job rotation and cross-training opportunities in the branch;
- Provide ongoing mentorship to junior auditors;
- Interpret and analyze financial information, auditor working papers and complex legal agreements to identify issues and concerns arising out of the taxpayer's or royalty filer's documentation;
- Research statute, publications and tax cases on highly technical issues, at times using on line tools such as TaxNet Pro.