



IDENTIFICATION

Department	Position Title	
Finance	Internal Auditor II	
Position Number	Community	Division/Region
15-14519	Yellowknife	Internal Audit Bureau/HQ

PURPOSE OF THE POSITION

Internal Auditor II supports the completion of the audits approved by the GNWT wide Audit Committee under the authority of Financial Administration Manual (FAM). These audits help Departments and Agencies in making decisions on operational efficiency, effectiveness, quality, transparency, accountability, and integrity of the operational management. The position allows the incumbent to continue developing the required competencies on the road to becoming a fully qualified independent professional internal auditor.

SCOPE

Located in Yellowknife and reporting to the Internal Audit Manager I the Internal Auditor II covers all events and activities where GNWT resources are used. Working under the guidance of experienced internal auditors, the work of Internal Auditor II focuses on areas of a Department involving management controls in a specific program or the business process of one or more departments covering Administration, Finance, Human Resources, Procurement or Technology. The work completed by Internal Auditor II is reviewed by other auditors and is reported to departmental Senior Management. The Internal Auditor II is provided practical guidance and is given more freedom over the audit process once they gain more experience and knowledge.

The work of the Internal Auditor II is guided by the Institute of Internal Auditors' (IIA) International Professional Practices Framework. The Internal Auditor II compiles, analyzes and synthesizes the information that supports independent evidence based assessment of the governance framework and information integrity before reporting on compliance issues to Senior Management. Summaries of reported results are provided to the Audit Committee and the Financial Management Board.

As the work of the organization is project based, the incumbent may be accountable to two or more individuals depending upon current project workload. Normally, the incumbent will work on two to four projects concurrently. This work is normally performed in client departments located in either Yellowknife or other NWT communities.

RESPONSIBILITIES

1. The Internal Auditor II assumes responsibilities as auditor-in-charge for scheduled audits where the Internal Audit Bureau has done work in similar areas recently. Some of the most likely audits assigned to the Internal Auditor II are:

- Follow-up Review – assessing the adequacy and appropriateness of actions taken by management to resolve the issues identified in previously issued Audit Reports and to determine if the risk has been addressed by management
- Continuous auditing – conducting an on-going review of controls to ensure that they are working as intended, often using data analysis tools such as Audit Command Language (ACL)
- Compliance Audits – reviewing of both financial and operating controls to assess conformance with established legislation (e.g. FAA, Access to Information and Protection of Privacy ATIPP), regulations, policies (e.g. Business Incentive Policy BIP, Visual Identity Policy VIP), plans, procedures, contracts (e.g. Collective Agreement) or other requirements

2. In addition to audits noted above, the Internal Auditor II provides support to other internal auditors working on other scheduled and unscheduled assignments such as:

- Operational Audits – evaluating the system of internal controls established by management over a function/process to support the achievement of the organization/program objectives efficiently and effectively. Operational audits encompass “Performance audit” or “Value for money audit”.
- Information Technology Audits – examining general management controls within an information technology infrastructure to determine if the information systems are safeguarding assets, maintaining data integrity, and operating effectively to achieve the organization’s objective.
- Special Investigations - directed by the Comptroller General under Part X of FAA (FAM 4101, Loss of Cash or Other Assets), these audits will establish proof or refute the allegations such as: action by public officers to conspire or assist any person in defrauding the GNWT, making false entry in records, or unethical behaviour. These audits also cover conflict of interest, breach of trust, and code of conduct investigations.
- Business Risk Assessment – conducting risk assessment of Departmental specific programs (e.g. Student Financial Assistance, Corrections) or functional areas within the GNWT (e.g. – Administration, Finance, Human Resources, Information Technology, or/and Procurement) to determine the level of inherent risk, management risk appetite, and residual risk.

3. **The Internal Auditor II will keep open communication with his/her supervisor and the client department regarding the status of audit projects. Throughout the audit process, the Internal Auditor II interacts with operating department staff and presents the final results to the supervisor. The Internal Auditor II learns to understand the specifics of audit process requiring the collection and analysis of data, interviewing of client staff, identification of key internal controls, use of technology to effectively perform audit task, and understanding of business.**
4. **The Internal Auditor II is required to work in range of client departments and is expected to become familiar with the operating environment in each area quickly. The incumbent will help identify the key internal control and the inherent risks. The Internal Auditor II will need to be persistent and consistent in the pursuit of relevant, reliable, accurate, complete and timely audit information. The auditor will start to challenge the assertions made by management and respond to management's challenges on audit observations and recommendations.**
5. **The specific tasks completed by the Internal Auditor II will vary depending on the nature and complexity of each assigned project but will generally cover the following areas:**
 - **Planning the Audit Assignment**
 - Understanding the project scope and objectives.
 - Collecting preliminary survey information by comparative analysis to understand the process being audited.
 - Working with the supervisor to update the audit entity's risk to determine areas of audit emphasis.
 - Participate in in-house project risk assessment to identify inherent risk.
 - Drafting a clear audit plan for review and approval by the supervisor.
 - Drafting audit programs with Specific Measurable Achievable Realistically Timely (SMART) objectives that outline the audit steps required to achieve the established audit objectives for review and approval by the supervisor.
 - **Executing field work**
 - Completing audit programs in a timely manner.
 - Gathering audit evidence by conducting research and analysis of client records.
 - Preparing standardized working papers that are clear and understandable.
 - Using basic ACL software functions (import, export, extract, summarize, classify, stratify etc.) to prepare electronic working papers.
 - Drafting clear, concise summaries of findings for review and approval by the supervisor.
 - Drafting audit conclusions that are based on audit evidence to conclude on the adequacy and effectiveness of internal controls for review and approval by the supervisor.
 - Drafting clear and concise audit development lead sheets that incorporate the condition statement, criteria, evidence, and the underlying cause for the condition under the direction of the supervisor.

- Maintaining professional relations with clients.
 - Reporting
 - Participate in the in-house meetings with other internal auditors to listen and provide feedback on significant audit findings
 - Attend meetings with client department staff to review audit observations and the proposed management actions.
 - Drafting compliance audit reports based on established templates that communicate significant audit findings for Senior Management attention.
 - Providing the necessary support to the supervisor in responding to any questions raised by client departments regarding audit observations and recommendations.
6. **The Internal Auditor II will participate on government committees such as evaluating Requests for Proposals.**
 7. **The incumbent contributes to the operations of the Internal Audit Bureau by identifying any potential gaps in the Internal Audit Manual and other audit tools.**
 8. **The Internal Auditor II is responsible for the assigned equipment and the audit files. Security and confidentiality of these assets is paramount during the audit.**

WORKING CONDITIONS

Physical Demands

No unusual demands

Environmental Conditions

No unusual conditions

Sensory Demands

No unusual demands

Mental Demands

The nature of audit work requires the internal auditor to challenge the presented information. Likewise, the various stakeholders will challenge the audit findings and recommendations. While issues must be handled professionally, the on-going conflict presents stress throughout the audit process.

There is disruption in lifestyle caused by duty travel outside of Yellowknife, three to five times a year, for a period of 10 to 14 consecutive calendar days per trip. Duty travel on short notice may be required for special projects.

Due care must be exercised when gathering audit evidence as well as reporting. This is especially critical in cases involving legal proceedings or employee disciplinary actions. Audit Reports express professional opinions on the matters under review. Some of the implications of developing erroneous conclusions include possible derailment of legal proceedings, and/or exposing the GNWT to liability. The reputation of the internal auditor and the Internal Audit Bureau could be severely damaged.

Stress is also caused due to the requirement to complete audit work within time constraints assigned for the project. Legislative directives drive some of the deadlines.

The internal auditor may be exposed to emotionally disturbing experience if involved in Special Investigations as there may be unsettling situations.

KNOWLEDGE, SKILLS AND ABILITIES

- Good oral and written communication skills
- Knowledge of software for word processing, spreadsheet, email, presentation and data analysis
- Ability to research a wide range of topics and identify trends
- Problem solving skills
- Well organized
- Ability to work in groups or individually
- Ability to work in a cross cultural environment
- Will be a member of the Institute of Internal Auditing
- Willingness to participate in ongoing learning
- Awareness of organizational culture

Typically, the above qualifications would be attained by:

A current four year business degree from a recognized accredited university and over a year of current internal audit experience in internal controls and risk assessment, and passing of an internal auditing professional exam from a professional recognized auditing organization.

ADDITIONAL REQUIREMENTS

Position Security (check one)

- ☐ No criminal records check required
- ☐ Position of Trust – criminal records check required
- ☒ Highly sensitive position – requires verification of identity and a criminal records check

French language (check one if applicable)

- ☐ French required (must identify required level below)

Level required for this Designated Position is:

ORAL EXPRESSION AND COMPREHENSION

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

READING COMPREHENSION:

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

WRITING SKILLS:

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

- ☐ French preferred

Indigenous language: Select language

- ☐ Required
- ☐ Preferred