



## **IDENTIFICATION**

| Department      | Position Title           |                          |
|-----------------|--------------------------|--------------------------|
| Finance         | Internal Audit Manager I |                          |
| Position Number | Community                | Division/Region          |
| 15-14790        | Yellowknife              | Internal Audit Bureau/HQ |

## **PURPOSE OF THE POSITION**

Internal Audit Manager I supports independent and objective assurance and advisory services to all Departments and Agencies by managing a range of scheduled and unscheduled audits approved by the GNWT wide Audit Committee under the authority of Financial Administration Manual (FAM) and unscheduled audits directed by the Comptroller General under Financial Administration Act (FAA). These audits provide guidance to Departments and Agencies concerning legal, operational efficiency, effectiveness, quality, transparency, accountability, and integrity of the operational management. The intent is for this individual to acquire sufficient knowledge, skills, and experience by starting with less complex projects and taking on more complex ones under the mentorship of the Director.

## **SCOPE**

Located in Yellowknife and reporting to the Director Internal Audit this position is responsible for planning, managing, directing and coordinating the activities of assigned staff and contractors. The mandate of Internal Audit Bureau is to provide comprehensive coverage of all events and activities where GNWT resources are used.

The focus of audit projects can be GNWT/Department involving management control over specific program areas. Alternatively, the focus of the audit can review the business process of multiple departments covering Administration, Finance, Human Resources, Procurement or Technology. The Internal Audit Manager I plays a role in establishing the audit scope and objectives setting the expectations for the audit process. The audits can be scheduled in order to help Senior Management achieve their objective of efficient and effective operations. Audits can be unscheduled which address urgent difficult issues for Senior Management. Unscheduled audits can be time sensitive.

The Internal Audit Manager I is called upon to provide advice to Department Senior Management on governance framework, risk management, and internal control issues.

The work of Internal Audit Manager I must be in conformance with the Institute of Internal Auditors' (IIA) International Professional Practices Framework and other professional standards for assigned projects.

The impact of audit recommendations will range from contributory for broadly scoped audits to shared influence where the audit scope is to provide specific recommendations. Special audits will likely have a direct impact on the employment status of Public Service employees. Internal Audit Manager I summarize the assigned audit reports that are provided to the Audit Committee and the Financial Management Board

The individual audit project managed by the Internal Audit Manager I can have total annual expenditures ranging from \$5 million to \$250 million requiring a combined effort of 250 to 1,500 direct audit hours for each project. The incumbent is responsible for approximately seven to ten projects a year and works on four to six projects concurrently at any one time.

Under the mentorship of the Director and working in a project based environment, the incumbent provides supervision/direction to an audit project team composed of up to seven auditors and contractors. An auditor would be accountable to two or more individuals requiring a higher level of co-ordination. As the priorities for the projects change to address urgent tasks, the Internal Audit Manager I must co-ordinate and reassign auditors based on the auditor's skill set, development of auditor, and other competing projects. Most of the audit work is normally performed in the client departments located in either Yellowknife or other NWT communities.

From time to time, the Internal Audit Manager I will lead an audit team on complex audits where audit resources are pooled from within the Internal Audit Bureau, departments, and contracts.

## **RESPONSIBILITIES**

**1. In consultation with the Director, coordinates and manages internal audit projects to ensure that client Senior Management receives independent and objective advice on risk management, internal controls, and governance issues. The range of scheduled and unscheduled audits projects cover:**

- 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
- 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), regulations, policies (e.g. Business Incentive Policy, Visual Identity Policy), plans, procedures, contracts (e.g. collective agreement) or other requirements
- 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.
- Business process improvement – using audit discipline to improve the efficiency, effectiveness, or economy of a process.
- Control self-assessment – using audit disciplined process in which management and/or work team directly involved in the function assess the effectiveness of controls, the level of residual risk, and/or the achievability of objectives through facilitated workshops/surveys

**2. Under the guidance of Director, for each audit project, the Internal Audit Manager I monitors the adherence to approved project budget while:**

- Developing standard guidelines and practices for the conduct of audits to ensure audits are performed:
  - In compliance with professional standards.
  - Using appropriate criteria either from within GNWT or other alternative sources. For Example: audit against best practices for operations and program delivery.
  - At a reasonable cost.
- Identifying and coordinating the resources, which will be required to complete the audit
- Reviewing and approving the audit plan prepared using risk assessment by the lead auditor to ensure the audit objectives will be met.
- Monitoring the performance of audits conducted by staff or contracted auditors, particularly the evaluation of audit findings, verification of conclusions and recommendations, the results of exit interviews with departmental line management and the content of audit reports to ensure compliance with the audit objectives.
- Participating with auditors, as required, to ensure the audit findings, conclusions and recommendations presented to the departmental line management, are understood and accepted and to resolve any disputes.

- Obtaining formal written responses from the departmental line management for inclusion in the audit report to Senior Management, which address the audit findings, conclusions and recommendations and identify the corrective measures that will be implemented by the department to correct the deficiencies.
  - Reviewing and approving the audit report prepared by staff for Senior Management.
3. **Provides knowledge and professional expertise to special project evaluation and/or project steering committees as a member of the team such as evaluating request for proposals or development of major computer applications. The terms of reference of the committee must allow the incumbent to be compliant to IIA Standards.**
  4. **Develops the assigned part of an annual Audit Work Plans (current year plus next two years) using audit risk assessment for approval of scheduled audits by the Audit Committee to provide the most effective audit coverage with the resources available.**
  5. **Provides administrative support to Audit Committee composed under FAM directive as required.**
  6. **Manages the human resources issues related to assigned staff in a pooled environment. Extensive co-ordination and planning with others responsible for audit resources is required for work scheduling and assignment, performance evaluation, approval of employee requests for leave, professional development, and training of employees. The incumbent must be able to coach and motivate staff and exercise 1st level in disciplinary process.**
  7. **Keeps open communication with his/her supervisor and the client department regarding the status of audit projects. The incumbent also contributes to the operations of the Internal Audit Bureau to ensure that procedures and guidelines remain current with international professional standards and successful practices.**
  8. **Be responsible for the assigned equipment and the audit files. Security and confidentiality of these assets is paramount throughout the audit.**
  9. **Exercises full financial signing authority (i.e. spending authority) on transactions, during the absence of the Director or Internal Audit Manager II.**

### **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 involving suspects.

### **KNOWLEDGE, SKILLS AND ABILITIES**

- Excellent oral and written communication skills
- Excellent presentation skills
- Ability to use computer for data analysis, developing models and audit application
- Experience with auditing techniques on risk management, control systems, project control and applications of internal auditing standards
- Ability to design and conduct wide range of research/fact finding projects
- Ability to analyze collected data and evaluate impacts
- Ability to think strategically
- Ability to work in a cross cultural environment
- Ability to work in a stressful environment
- Ability to work with minimum supervision
- Ability to be a team leader who is able to coach/mentor and motivate staff
- Supervisory skills

### **Typically, the above qualifications would be attained by:**

Typically, the above competencies would be attained through a combination of education and experience through either of two streams:

- A four year degree from an accredited university, and

- Certified Internal Auditor designation, and
- either a professional accounting designation (Canadian CPA), or a master program (MBA, MPA), and
- Over five years of current internal auditing experience primarily in operational and information technology audits plus a year of supervision
- Will be a member of the Institute of Internal Auditing

The incumbent is responsible for attaining sufficient professional development education annually to maintain the respective professional auditing and professional designations.

### **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