



#### **IDENTIFICATION**

Department	Position Title	
Education, Culture and Employment	Program Auditor	
Position Number	Community	Division/Region
71-12246	Yellowknife	Income Security Programs Division/HQ

#### **PURPOSE OF THE POSITION**

The Program Auditor is responsible for internal auditing for the Income Security Programs Division. This position contributes towards the provision of independent and objective review of Income Security Program client files, including compliance and special audits and risk assessments. The incumbent also ensures relevant legislation, regulations, policies, procedures, and program guidelines are properly followed; and responsible for the development of proper internal controls to prevent the occurrence of irregularities.

#### **SCOPE**

Income Security Programs assist eligible NWT residents to meet their basic financial needs and assists with post-secondary educational expenses through the Student Financial Assistance (SFA) program. The department administers approximately \$40 million in assistance to NWT residents through a number of social and financial assistance based programs.

Utilizing Generally Accepted Auditing Standards, the incumbent performs compliance audits, special audits and investigations. The incumbent verifies the accuracy and adequacy of documentation for accessing Income Security Programs.

Reporting to the Manager of Divisional Financial Services, the Program Auditor researches and collects information to develop the annual audit plan, compiles and analyzes information during the fieldwork and reports the summarized findings. The audits are intended to address program compliance issues and to improve systems and procedures related to risk management and internal controls.

The work is typically performed at ECE Service Centres throughout the NWT.

## **RESPONSIBILITIES**

### **1. The incumbent is required to perform and participate in the three main phases of the audit: planning, execution, reporting and follow-up:**

#### **Planning Audit Assignment**

- Consults with the Manager to identify major risks to determine the main areas to be covered by each audit;
- Collecting and preparing preliminary information for the compliance audit including a relevant sample of files, conflict of interest files and friends/family members for program staff in the community;
- Participates in the planning process for each audit project; and
- Clarify the audit scope and objective and ensure it is understood by all stakeholders.

#### **Execute Fieldwork**

- Performs on-site visits based on the audit program approved during the planning phase:
  - Conducts research and analysis of client records. This includes thorough file reviews and meetings with program staff;
  - Gathers adequate audit evidence through appropriate testing;
  - Collecting and analyzing data, identifying and evaluation of key internal controls; and
  - Prepares summaries of findings based on evidence.

#### **Reporting on the Findings and Follow-up**

- Conducts a post-audit interview with the auditee to present the audit findings and recommended corrective action;
- Prepares the final comprehensive report of the audit findings for senior management including recommendations concerning risk management, corrective measures, assessments and the adequacy and effectiveness of internal controls; and
- Make an assessment of actions taken by management to address audit recommendations or action plans contained in the audit report.

### **2. Performs special investigations of non-compliance and possible irregularities**

- Performs special investigations based on appropriate investigation techniques;
- Special audits are intended to determine if clients accessing Income Security Programs failed to provide all relevant information, provided false information and/or received benefits they may not be entitled to;
- May be required to request missing information through third party checks;
- Reports suspected financial irregularities to the Manager, Divisional Financial Services; and
- Prepare a comprehensive report on the findings, recommendations and corrective action for senior management.

### **3. Additional Responsibilities**

- Participates in the development of audit priorities and makes suggestions for modification of the audit plans as and when required to address changing priorities.
- Maintains the Audit Procedures Manual.

- Prepares the annual NWT wide audit summary for the compliance audits completed during the fiscal year.
- May be required to work with other GNWT Departments and outside organizations (e.g. RCMP) with respect to client files.
- Participate in the Internal Audit Committee for Income Security Programs.
- Prepare and adhere to annual compliance audit schedule.

## **WORKING CONDITIONS**

### **Physical Demands**

No unusual demands.

### **Environmental Conditions**

The incumbent works in a generally comfortable work environment but is required to travel to remote NWT communities. Regional travel is typically during the summer months but winter travel may be required. The incumbent may be subject to harassment in or outside the workplace by clients accessing Income Security Programs.

### **Sensory Demands**

The incumbent must be able to concentrate and conduct confidential business while working in an open area. Program Auditors need to scrutinize all documents for validity and accuracy. They must also consult with the public, colleagues, Managers and program staff.

### **Mental Demands**

Due to regional travel and the workload, this position requires overtime commitment on a regular basis. Travel is typically three to five times per year for a period of up to 10 consecutive days at times. Duty travel on short notice may be required for special projects.

The incumbent may be involved in situations that would require dealing with hostile, angry, or uncooperative clients.

## **KNOWLEDGE, SKILLS AND ABILITIES**

- Be knowledgeable of the *Income Assistance Act* and Regulations, the *Student Financial Assistance Act* and Regulations, the *Financial Administration Act* and Manual as well as other related GNWT Policies and Procedures.
- Have the ability to interpret and apply legislation.
- Ability to work independently and as part of a team
- Have a working knowledge of generally accepted accounting and auditing principles as well as investigative techniques and standards.
- Possess strong analytical and problem solving skills
- Proficient in internal auditing techniques on risk management, control systems, project control and applications of internal auditing standards.
- Possess strong organizational and time management skills
- Be able to prioritize tasks and meet deadlines
- Have the ability to communicate concisely and effectively.
- Have the ability to work with very limited supervision.

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

These skills are normally acquired through the completion of a Bachelor's degree in business, commerce, or finance with at least 3 years of directly related audit experience and one year experience in Income Security Programs.

**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