



Office of the Auditor General Nova Scotia

Job Description

Working Title		Date Prepared
Audit Principal, Performance Audit		08/07/2022
Division	Classification	
7518	EC 13	

Overall Purpose

Is responsible for leading a team of professionals in the planning, conduct and reporting of assigned audits in accordance with professional standards, rules of professional conduct, and Office policies and practices; the development of team members through instruction, supervision, coaching as well as participating in assigned projects and roles to maintain and improve the audit and quality assurance methodologies of the Office and to meet the Office's strategic priorities.

Key Responsibilities

1. As project leader, is in-charge of planning, fieldwork and reporting on performance audits to the House Assembly in accordance with professional standards by overseeing or performing audit testing, identifying findings, making value-added recommendations and by preparing reports for review by department officials, Senior Audit Principals or the Auditor General.
2. Ensures project team's compliance with Office and professional standards during the performance of audits, and when reviewing audit work of members of project teams by adhering to the requirements for maintaining a professional accounting designation, being knowledgeable of current standards, using appropriate Office resources (e.g., manuals and checklists), and applying such knowledge to the review of the project team's planning, conduct and reporting of audits.
3. Trains and develops staff through direct supervision and instruction in the completion of assigned projects or tasks, by acting as a coach or mentor, by reviewing completed work, by providing on-going assistance and suggestions for improvement, and by carrying out Performance & Development Cycle (PDC) activities. Also assists in the hiring of new staff through participation on interview panels.
4. Assists in preserving the respect of the Office by maintaining an appropriate level of knowledge and understanding of legislation, government departments, agencies, systems, policies and programs.
5. Assists the Office to be a progressive and effective audit office by performing well on individually assigned projects and roles in such areas as quality assurance, professional



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practices, strategic plan implementation, course training, and report production.

6. Represents the Office at national and international professional organizations (i.e. Canadian Council of Legislative Auditors (COLA)), by participating in or leading conferences and various committees, responding to exposure drafts on professional standards, and collaborating on inter-jurisdictional audits and peer reviews and other projects.

Reporting Relationships

This job reports to the Senior Audit Principal. However, it may report directly to the Auditor General for audit-related work when acting as the engagement leader on smaller audits.

Job Titles and number of incumbents reporting to this job: (if applicable)

As the project team leader, staff reporting to an Audit Principal can vary significantly from project to project depending on the size and scope of the audit. Audit team sizes can range from 3 to over 10. Where an Audit Principal would typically be working on several audits it would not be unusual to have 10 different staff members reporting to the Audit Principal throughout the year. Position levels reporting to the Audit Principal include Audit Managers, Senior Audit Officers and Audit Officers and Contractors (as needed).

Contacts (Typical)

- the Office's executive leadership team members during attendance at Executive Leadership Advisory Committees (ELAC) meetings, which review and advise on the progress of audits.

The incumbent has extensive direct external contact with:

- all levels of management in entities audited, including those at the CEO and governance (Board of Director) level, to present audit plans and reports, make inquiries and gather information and audit evidence.
- the Public Accounts Committee through appearances at in-camera and public sessions to present, explain and defend chapters in the Report of the Auditor General.
- professionals through participation on external committees.
- third party specialists to contract for relevant services and manage their performance.

Innovation

*The typical **creativity and problem solving** required in this job include:*

The incumbent is required to quickly review, understand and adjust to constantly changing work environments and related systems as auditors move from one assignment to another. Through the exercise of professional judgement, within the broad framework of professional standards, and by applying knowledge of entities (or similar ones) being audited, the incumbent plans and manages performance audits to ensure the identification of appropriate issues and risks, the selection of appropriate criteria and procedures to evaluate the audit entity's performance, and the preparation of



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recommendations that are both feasible and effective in addressing deficiencies identified in an audit. This could include advising on other teams' audits through the Office Executive Leadership Advisory Committee (ELAC), in addition to the management of assigned audits. The incumbent must also use a wide variety of computer software in creative ways, some of which is unique to government, to analyze systems and data, select samples, learn about audit entities and make audits as efficient as possible.

This position also must be innovative in performing assigned projects and roles relating to the Office's audit and quality assurance methodologies, and those to address implementation of Office strategic priorities. Innovation is also required in managing the performance of team members, drawing from a wide range of HR tools such as supervision, coaching, mentoring, performance monitoring, evaluation and recommendation of remedial actions.

Decision Making

*The usual types of **decisions made in this job and the types of problems or decisions that must be referred** to include:*

Many decisions made are about the planning, conduct and reporting of audits. Examples include: selecting audit scope and approach, assigning project team member responsibilities on an audit, determining the sufficiency and appropriateness of audit evidence, formation of audit conclusions, and the identification of reportable findings and recommendations. Final plan and report on an audit will be approved by a Senior Audit Principal or Auditor General.

As part of the PDC process, the incumbent decides how to lead, develop, and coach the staff assigned to them. Decisions relating to the Career Path moves, hiring and promoting staff are generally made by the incumbent and the Deputy Auditor General and Auditor General working as a senior management group.

Impact of Results

*The typical **impact of end results produced by this job** are:*

This position, due to its project leadership role, significantly impacts the success of audits performed. Results include a better functioning House of Assembly and Public Accounts Committee through the provision of information on government performance and accountability, with positive impact through the Government's implementation of OAG NS recommendations. Results include the motivation and facilitation of government in addressing program deficiencies in areas such as health, education, finance and social services effectiveness and control. Many of our audits result in significant regulatory and program change. Several have highlighted serious control deficiencies that open the door to fraud risks. The reporting of the results of our work to the public facilitates accountability, as it provides information to those who will participate in the democratic process through voting, running for office, or holding government to account.

Dimensions (Approximate)

The incumbent is responsible, working in a team environment, for auditing an organization that has the following dimensions:



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Government revenues:	\$12.3 billion
Government expenditures:	\$12.6 billion
Government liabilities:	\$21.8 billion
Number of departments and entities:	140

This position may work on and/or manage any audit that the Office undertakes. On average, they may be involved with five to six audits a year.

Working Conditions

A Physical Environment

1 - Minimal

Examples: Usually located in a typical office environment, including extended visits at various government departments and agencies. Travel throughout the province and country is a requirement of the position.

B Physical Effort

1 – Minimal

Examples: Sits in a comfortable position with opportunity for mobility.

C Sensory Attention

3 – Moderate

Examples: There is frequent need to concentrate on reading and listening to interpret highly complex materials. Prolonged reading from computer screens due to highly-automated audit and office processes.

D Mental Pressures

4 – Moderate/Considerable

Examples: There is a constant need to prioritize multiple issues and audits, to deal with multiple entities, and to meet government and internally imposed deadlines. Turn-over in Office positions, occurring in the middle of large audits, create considerable performance pressures. The incumbent may be exposed to potentially unpleasant auditee contact to defend audit results to auditee senior management who may strongly disagree with audit findings and/or believe that the finding will negatively affect their position or program. Makes presentations to a committee of Office executive leadership team members and answers questions in order to defend audit plans and reports. Also appears at Public Accounts Committee in-camera sessions to present, explain and defend chapters in the Report of the Auditor General. Further, this position must stay on the forefront of a very large body of professional standards that are changing at a rapid rate.

Other

Audit Principals are required to be members in good standing with the Chartered Professional Accountants of Canada.



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The Office of the Auditor General serves and is accountable to the House of Assembly, which is perceived as the primary client of the Office.

Every staff member of the Office of the Auditor General is a politically restricted employee in accordance with the Civil Service Act and Civil Service Collective Bargaining Act. Accordingly, all staff must conduct their personal lives in a manner that maintains political neutrality (see Section 38[1] of the Civil Service Act). Staff must also be especially vigilant in ensuring both professional and personal activities do not give cause for anyone to doubt the credibility and objectivity of the Office. For example, staff should not indicate support or lack of support for major government legislation, policies or initiatives. In addition, confidential government information must always be protected. Without wide-spread confidence that the Office and its staff are professional, credible and objective, its work will not be valued or useful.

Verification:

This job description has been approved by the supervisor and the next level manager as an accurate description of the job as of: July 8, 2022

Auditor General:	Kim Adair	Date:	08/07/2022
Deputy Auditor General	Mike MacPhee	Date:	
HR Name & Title:	Eva Lechpammer, HR Director	HR Review Date:	08/07/2022