



Office of the Auditor General Nova Scotia

Job Description

Working Title		Date Prepared
Senior Audit Principal, Performance Audit		07/06/2022
Reports to	Classification	
7518	EC 14	

Overall Purpose

Is responsible for leading a team of professionals in the performance of audits based on the portfolio allocated by the Auditor General. This includes maintaining appropriate relationships, directing and ensuring the audits are carried out in compliance with Office policies, professional standards, and the Office's quality control system, and providing and defending audit reports to the House of Assembly. The Senior Audit Principal is directly involved in assisting both the Auditor General and Deputy Auditor General in fulfilling the Auditor General Act requirements. The Senior Audit Principal also helps implement the Office's business goals under the direction of the Auditor General and/or Deputy Auditor General and contributes to the Office's strategic agenda.

Key Responsibilities

1. Works closely with the Auditor General to ensure that performance and any related audits meet the highest professional standards and budgets. Leads a team of professionals in the performance of such audits by overseeing staff in the planning, conducting, reviewing and reporting of audit assignments; and by adhering to the requirements for maintaining a professional accounting designation, maintaining a comprehensive knowledge of professional standards and performing necessary quality assurance procedures to ensure audit work is in full compliance with professional standards, rules of professional conduct, and Office policies and practices.
2. Ensures the timely completion of performance audit activities, including reporting, presenting, and explaining the results of audits to the House of Assembly, Public Accounts Committee, and executive government officials and boards of governance.
3. Maximizes the value of audits to the House of Assembly, public and government by ensuring recommendations for improvement are appropriate and practical and by providing overall oversight of professional staff responsible for following up on the implementation of recommendations to ensure deficiencies are adequately addressed.
4. Ensures continuous improvement and a high level of service by keeping abreast of the latest standards, best practices and current trends in the various fields that relate to our performance audit work and assessing their impact on the audit environment and how we conduct and report on performance audits. This includes maintaining the Performance Audit Manual and updating templates in the appropriate data analytics software.



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5. Liaises with other principals to ensure that best practices identified through the Engagement Quality Control Reviews (EQCR) are shared among principals and their teams to help them evaluate and enhance their own processes.
6. Ensure audit reports and other required communication are consistently of high quality. In the performance of this function, the Senior Audit Principal works with the Office's Communication Manager to ensure audit reports are both accurate and written in a clear and concise manner.
7. Trains and develops staff through direct supervision and instruction in completing assigned projects or tasks by acting as a coach or mentor, reviewing completed work, providing on-going assistance and suggestions for improvement, and carrying out Performance & Development Cycle (PDC) activities. Also, assists in hiring new staff through participation in interview panels as required. Works with the Senior Audit Principal of the Financial Audit Team to ensure junior auditors obtain the proper training and experience.
8. As assigned, Senior Audit Principal, Performance Audit along with Senior Audit Principal, Financial Audit oversees the Office's CPA Student Program in conjunction with the Director of Human Resources to ensure completion of the profession's work requirements for those incumbents working through the CPA program.
9. Represents the Office at national and international professional organizations (i.e. Canadian Council of Legislative Auditors (CCOLA)), 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 Auditor General functionally (i.e. audit-related work) and Deputy Auditor General administratively (e.g., absences, PDC process, training and development, ELT rep, etc.).

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

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

Contacts (typical)

The usual internal and external contacts and the purpose of those contacts required in the performance of this job:

The incumbent has extensive direct internal contact with:



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- 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 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 understand a wide variety of computer software, some of which is unique to Government, used 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 audits relating to the Office's audit and quality assurance methodologies and those to address the 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:***

Decisions made are about the planning, conduct and reporting of audits, including staff assignment, audit scope, team management and production of relative portions of the Report to the 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.



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Impact of Results

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

This position provides leadership to and control over audits related to an assigned portfolio of government departments and agencies or type of audit. 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 serious 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 changes. Several have highlighted serious control deficiencies that open the door to fraudulent acts. 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:

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

This position may manage and oversee any audit that the Office undertakes. On average, they may be involved with eight to ten audits a year.

Working Conditions

Please identify the typical work environment for this job.

A Physical Environment

1 - Minimal

Examples: Usually located in a typical office environment, including extended visits to 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 a 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.



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D Mental Pressures

4 – Moderate/Considerable

Examples: There is a constant need to prioritize multiple issues and audits, deal with multiple entities, and meet government and internally imposed deadlines. Turn-over in Office positions, occurring in the middle of large audits, creates 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 and public sessions to present, explain and defend chapters in the Report of the Auditor General. Further, this position must stay at the forefront of a very large body of professional standards that are changing at a rapid rate.

Other

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

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 widespread 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: June 8, 2022.

Auditor General:	Kim Adair	Date:	08/06/2022
Deputy Auditor General	Mike MacPhee	Date:	
HR Name & Title:	Eva Lechpammer, HR Director	HR Review Date:	08/07/2022