Job Class Profile: Internal Auditor

Pay Level: CG-35
Point Band: 766-789

<table>
<thead>
<tr>
<th>Factor</th>
<th>Knowledge</th>
<th>Interpersonal Skills</th>
<th>Physical Effort</th>
<th>Concentration</th>
<th>Complexity</th>
<th>Accountability &amp; Decision Making</th>
<th>Impact</th>
<th>Development and Leadership</th>
<th>Environmental Working Conditions</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rating Points</td>
<td>6</td>
<td>4</td>
<td>2</td>
<td>4</td>
<td>5</td>
<td>5</td>
<td>5</td>
<td>1</td>
<td>2</td>
<td>782</td>
</tr>
</tbody>
</table>

**JOB SUMMARY**

The Internal Auditor is accountable and responsible for audit activities required to meet departmental program objectives. Work includes: risk based assurance and advisory projects for government departments, evaluation of the effectiveness of risk management, financial management, internal control and governance processes within government.

**Key and Periodic Activities:**

- Develops audit/project planning requirements as assigned.
- Ensures financial accountability for government departments and agencies.
- Performs sampling and testing according to audit programs.
- Analyzes results of audit testing and documents findings and recommendations.
- Tests transaction samples for compliance with Government policies and legislation.
- Prepares working papers to support project recommendations.
- Documents and evaluates business processes and internal controls.
- Prepares Treasury Board comments.
- Participates on various Treasury Board Committees and special projects as required.
- Promotes and incorporates Treasury Board initiatives into specific duties (i.e. overtime monitoring).

**SKILL**

**Knowledge**

**General and Specific Knowledge:**

- Specific Knowledge of:
  - Institute of Internal Auditors standards
  - Generally Accepted Auditing Standards
  - Government legislation and policies
  - Internal controls and governance processes

**Formal Education and/or Certification(s):**

- Minimum: Undergraduate Degree in Business
— Minimum: 1 - 2 years

**Competencies:**

— Uses various computer software programs such as spreadsheets, word processors and databases.
— Conducts financial analysis and assessments and compliance audits.
— Follows specific procedures and guidelines.
— Writes letters and other documentation.

**Interpersonal Skills**

— A range of interpersonal skills are used to perform activities such as listen, ask questions and gather information, provide information and direction to others often of a complex nature. Skills most frequently used are for gathering necessary information to conduct audits.
— Communication occurs with employees within immediate work area, employees within the organization, clients, with other government representatives, internal departmental executives, and professional associations.
— The most significant contact is with managers/directors and employees or peers within the Department for advice and feedback.

**EFFORT**

**Physical Effort**

— Work demands do not result in considerable fatigue requiring periods of rest.
— Required to lift boxes of documents up to 25 lbs.
— Required to perform fine finger/precision work while operating a computer to perform compliance audits. Occasionally required to drive.
— Work provides the opportunity to occasionally stand and walk within the office environment.

**Concentration**

— Constantly requires **visual and auditory** concentration during data entry and verification or gathering other detailed documentation.
— Regular **interruptions** create a **lack of control over the work pace**. Reporting deadlines occur in order to support Treasury Board and/or Cabinet.
— **Exact results and precision** are required during audit testing, reporting, and researching information requests.

**Complexity**

— Tasks are different and unrelated requiring a broad range of skills and diverse knowledge to address challenges. Occasionally tasks are repetitive and well defined.
— Problems range from having obvious solutions to those which may require analysis and development of solutions.
— Issues identification is the most significant challenge because of the diversity of work projects with some situations/issues being broad in nature.
— Government legislation, Treasury Board/Cabinet directives, and advice from Senior Auditors/Managers/Director assist when addressing challenges.
## RESPONSIBILITY

### Accountability and Decision-Making

- Work tasks/activities are moderately prescribed or controlled and receives general direction regarding work responsibilities.
- Independent work processes are essential, although approval is needed for policy changes, final reports, or major deviations from project work plan design.
- Decisions regarding the processes to complete audit programs and analytical work can be made independently without the supervisor/manager approval.

### Impact

- Generally impact is experienced within immediate work area, within department and outside the organization. Work tends to impact processes and systems, information, finances and human resources.
- Impact is most significant on the immediate work area with moderate impact on the department and organization.
- General direction is provided regarding work responsibilities and the consequences of errors or mistakes are usually detected by the Auditor, Manager, or Director.

### Development and Leadership of Others

- There is no supervision of staff.
- Provides guidance, feedback, and direction to co-op students while on work terms.

## WORKING CONDITIONS

### Environmental Working Conditions

- There is no requirement for any special precautions or safety equipment.
- There is limited likelihood of minor cuts, bruises, abrasions, or minor illnesses.
- Exposed to unusual/distracting noise and glare from computer and lighting. Sometimes required to travel for work.