



# Job Description Form

## Principal Auditor

Business Unit: Financial Audit  
Branch: 1-6  
Position Number: Generic

Location: Perth CBD  
Direct Reports: 1-3  
Level: 5

Indirect Reports: 1-4

### Organisational Context

Provides Parliament with audit opinions on state government financial statements, controls and performance indicators and provides local governments with audit opinions on financial statements. The scope and nature of the work and results delivered have a wide impact of serving the public interest, through identifying matters of significance.

### Position Statement

Plans, supervises, conducts, and reports on audits of financial statements, internal controls, and performance indicators to ensure compliance, accuracy, and operational efficiency.

### Leading Others

We believe all our people are leaders irrespective of their role. Leadership in this first formal leadership position is about motivating and enabling others to deliver high quality work that contributes to the agency.

### Position Responsibilities

#### *Plans audits*

- assesses capabilities and allocates tasks and responsibilities appropriately
- researches and analyses client data
- completes audit planning documentation for approval
- constructs a timeline for audit conduct and completion
- establishes client contact and maintains a positive relationship with internal and external stakeholders.

#### *Conducts audits in accordance with relevant legislation and auditing standards*

- performance of audit program and testing
- documentation and analysis of evidence
- exercise judgement in distinguishing material issues and seeking advice in relation to more contentious issues
- communicates and engages with the client
- delivers quality audits within agreed budgets and timeframes.

#### *Reports audit results*

- informs the client and the Engagement Leader of audit findings
- prepares management letters and draft reports
- presents audit findings, evidence, conclusions and recommendations
- participates in entry and exit interviews
- prepares material on audits for consideration for inclusion in the reports of the Auditor General to Parliament.

#### *As a team member*

- leads a small audit team, supervises and reviews junior employees' work to resolve issues and ensure compliance



- provides on-the-job training and shows a commitment to ongoing professional development
- actively contributes to positive team outcomes
- supports team members to resolve issues.

*Other*

- actively pursue learning and development opportunities that align with the OAG's strategic goals
  - applies the guidelines and principles of the Western Australian Public Sector Code of Ethics and the OAG's Code of Conduct.
  - performs other duties as required.
- 

## Applicant Requirements

### *Qualification requirements*

- a relevant tertiary qualification
- substantial completion of, or already holds, a qualification that confers membership to CPA Australia, CAANZ or the IPA

### *Work related requirements*

- leads small non-complex financial audits
- demonstrates an understanding of auditing standards and guidelines, audit methodology and processes
- substantial experience conducting external audits of financial statements
- substantial experience in the interpretation and application of accounting and auditing standards.

### *Leadership Expected Behaviours*

While it is expected that the occupant will demonstrate all leadership behaviours of a [Leader of Others](#), the following outlines those that are required to undertake this role:

- **Lead collectively** - You recognise your role in delivering value for the future of Western Australians.
- **Think through complexity** - You are comfortable with multiple levels of data and extract the essential information related to the task.
- **Dynamically sense the environment** - You communicate clearly and concisely to ensure a shared understanding.
- **Deliver on high leverage areas** - You demonstrate resilience and expertise to achieve results for your work area.
- **Build capability** - You clarify your expectations of those in your team; monitor their performance; and support their growth and development through feedback, on the job training, coaching and other opportunities.
- **Embody the spirit of public service** - You display and embody the spirit of public service in all your decision making interactions and professional activities.
- **Lead adaptively** - You take responsibility and accountability for your own development pathway, seeking guidance when necessary to identify appropriate development goals and plans.

### *Position Conditions*

- Appointment is subject to a satisfactory National Police Clearance

Certification:

---