

# OFFICE OF THE AUDITOR GENERAL JOB DESCRIPTION FORM

Our operations and professional relationships are built on the foundation of independence exercised with integrity and objectivity. In achieving our purpose of serving the public interest, we will act in a way that values:

**Integrity** – We conduct our business in an independent, professional and ethical manner. We apply an open, honest and fair approach to our stakeholders.

**Quality** – We provide credible work that makes a difference. We take pride in our work and strive to deliver above expectations, using continuous improvement opportunities to improve our efficiency and effectiveness.

**Respect** – We value the contribution of our people, clients and the community, and encourage a collaborative approach to our work.

Our Office is committed to the highest standards of corporate governance - managing our resources, managing our people and managing our relationships as befits a leader in public sector audit.

|   |  |   |
|---|--|---|
| <b>Position Title</b><br>Graduate Auditor             |  |   |
| <b>Effective Date</b><br>March 2017                   | <b>Position Number</b><br>Generic  | <b>Level</b><br>Level 2                             |
| <b>Program</b><br>Attest Audit                        | <b>Business Unit</b><br>Financial Audit  | <b>Salaries Agreement/Awards</b><br>PSGOG Agreement |
| <b>Reports to</b><br>Senior Director, Financial Audit | <b>Other positions reporting to Senior Director may include</b><br>Directors and Assistant Directors    Senior Auditors<br>Audit Managers    Auditors<br>Principal Auditors    Graduates |   |

## FINANCIAL AUDIT UNIT

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

## IMPROVING FINANCIAL MANAGEMENT AND ACCOUNTABILITY

The operations of the Financial Audit unit provide Parliament with opinions on the fair presentation of public sector agency financial statements, and performance indicators and the integrity of related legislative controls. The business unit also generates greater agency accountability in the use of public resources through performing across government benchmarking audits which are limited scope performance audits.

The focus is on achieving the corporate outcomes and business objectives of the Office however the scope and nature of the work and the results delivered have a wider impact of serving the public interest through providing Parliament with quality reports that identify matters of significance. This information informs Parliament's decision-making when resourcing agencies to deliver programs and services.

## ACROSS GOVERNMENT BENCHMARKING AUDITS

These audits build on our annual financial audits by sampling entities across areas of common business practices. The audits provide insight into good practice, control weaknesses and exposures to improve overall performance.

## Role of this position

- To acquire the technical skills and knowledge to assist in teams undertaking assurance auditing of public sector agencies
- To develop the skills to actively contribute to positive team outcomes
- To undertake the requisite studies and mentor program to gain professional accreditation

## Essential qualification/s

1. A relevant tertiary qualification
2. Eligibility/Progression towards membership of a relevant professional accounting body

# OFFICE OF THE AUDITOR GENERAL JOB DESCRIPTION FORM

|   |   |  |
|---|---|--|
| <b>Position Title</b><br>Graduate Auditor | <b>Position Number</b><br>Generic       | <b>Level</b><br>Level 2                            |
| <b>Program</b><br>Attest Audit            | <b>Business Unit</b><br>Financial Audit | <b>Salaries Agreement/Award</b><br>PSGOG Agreement |

## RESPONSIBILITIES OF THIS POSITION

Completes all of the requirements of the formal, intensive Graduate Induction Program

Undertakes all formal and informal training programmed by the Office

Undertakes progressive units of a course of studies with a recognised professional accounting body

Under supervision, assists in conducting audits in accordance with relevant legislation and auditing standards:

- Collates, compiles and compares information on financial systems
- Analyses financial procedures, systems and information
- Interviews agency employees to gather/communicate information
- Delivers component tasks in a timely effective way

### RECORDS/COLLATES INFORMATION FOR REPORTING AUDIT RESULTS:

- Prepares draft reports
- Prepares audit memoranda

### AS A TEAM MEMBER:

- Actively contributes to positive team outcomes
- Supports team members to resolve issues

Undertakes other duties as required.

# OFFICE OF THE AUDITOR GENERAL JOB DESCRIPTION FORM

|   |   |  |
|---|---|--|
| <b>Position Title</b><br>Graduate Auditor | <b>Position Number</b><br>Generic       | <b>Level</b><br>Level 2                            |
| <b>Program</b><br>Attest Audit            | <b>Business Unit</b><br>Financial Audit | <b>Salaries Agreement/Award</b><br>PSGOG Agreement |

**ESSENTIAL CAPABILITIES**  
These reflect the specialist technical and leadership capabilities of the position.

**ESSENTIAL - Leadership**

**Managing tasks**

- Demonstrates a sense of purpose
- Harnesses information
- Shows judgement, intelligence and common sense

**Achieving results**

- Contributes to organisational skill and responsiveness
- Utilises professional expertise
- Delivers intended results

**Building productive relationships**

- Facilitates team cooperation
- Values differences and diversity

**Exemplifying personal integrity and self-awareness**

- Identifies and responds to risk
- Displays resilience
- Demonstrates a commitment to personal development

**Communicating and influencing effectively**

- Communicates clearly
- Listens, understands and adapts to audience

**Head Office location is in Perth.**  
Work locations include metro, outer metro and intrastate agency locations.  
Travel allowances paid for intrastate travel.

## CERTIFICATION

The details in this document are an accurate statement of the responsibilities and requirements of this position.

|           |  |                            |
|-----------|--|----------------------------|
| Signature | <br>.....<br><b>Auditor General</b> | Date .....23 May 2017..... |
|-----------|--|----------------------------|