

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.

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|---|---|--|----------|-----------------|---------------------|----------|----------------|-----------|--------------------|--|
| Position Title Director | | | | | | | | | | |
| Effective Date August 2017 | Position Number Generic | Level Level 8 | | | | | | | | |
| Program Attest Audit | Business Unit Financial Audit | Salaries Agreement/Award PSGOG Agreement | | | | | | | | |
| Reports to Senior Director, Financial Audit | Other positions reporting to Senior Director may include <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Director</td> <td style="width: 50%;">Senior Auditors</td> </tr> <tr> <td>Assistant Directors</td> <td>Auditors</td> </tr> <tr> <td>Audit Managers</td> <td>Graduates</td> </tr> <tr> <td>Principal Auditors</td> <td></td> </tr> </table> | | Director | Senior Auditors | Assistant Directors | Auditors | Audit Managers | Graduates | Principal Auditors | |
| Director | Senior Auditors | | | | | | | | | |
| Assistant Directors | Auditors | | | | | | | | | |
| Audit Managers | Graduates | | | | | | | | | |
| Principal Auditors | | | | | | | | | | |
| <p>Financial Audit Unit</p> <p>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.</p> <p>Improving Financial Management and Accountability</p> <p>The aim of the work of Financial Audit is improving financial management and accountability across the two tiers of WA government; increasing the transparency of government operations; and providing Parliament with assurance about public administration; and informing Parliament's decision-making when resourcing state government programs and service delivery.</p> <p>The Office of the Auditor General audits and provides opinions to provide assurance that the annual financial statements and, where applicable, key performance indicators of government entities are based on proper accounts and fairly presented. This includes state government departments, statutory authorities, corporatised entities, universities and state training providers; and local government bodies.</p> <p>Across Government Benchmarking Audits, and other limited scope performance audits</p> <p>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.</p> | | | | | | | | | | |
| <p>Role of this position</p> <ul style="list-style-type: none"> • Directs the implementation of contemporary assurance auditing policies and procedures and leads assurance auditing operations for a portfolio of government entities, ensuring the effective and efficient issuing of opinions on financial statements, controls and performance indicators to satisfy the independent, statutory objectives of the Auditor General. • Manages the implementation of Program business plans and work schedules ensuring the timely achievement of statutory reporting objectives and pursuing opportunities to add value to OAG and other entity services. • Coordinates reports on across government benchmarking audits. | | | | | | | | | | |
| <p>Essential qualification/s</p> <ol style="list-style-type: none"> 1. A relevant tertiary qualification 2. Full membership of a relevant professional accounting body or, if other relevant professional studies have been completed then associate membership and progression towards full membership. | | | | | | | | | | |

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RESPONSIBILITIES OF THIS POSITION

Manages:

- employees and activities in the Unit
- continuous improvement and change within the Unit
- implementation of best practice policies and procedures
- employee performance and development through commitment to the OAG's performance development system
- implementation and monitoring of Unit business plans, projects and work schedules
- timely, effective and efficient achievement of Office objectives
- the auditing of financial statements and performance indicators for a portfolio of government entities
- forming audit opinions to satisfy the independent, statutory objectives of the Auditor General
- the development of policies and standards relating to performance and attest auditing

Directs complex assurance audit activities:

- implements and monitors of contemporary assurance auditing policies and procedures
- promotes and assists with identification of significant matters arising from assurance auditing operations that may warrant performance examinations
- ensures responsiveness and adherence to OAG endorsed Standards and a focus on meeting OAG business objectives

Liaison and provision of expert advice:

- to entities on accounting, financial reporting and performance indicators
- promotes continuous improvement and innovation that optimise customer services and increase audit effectiveness and efficiency

Stakeholder liaison:

- remains informed of relevant issues
- maintains professional currency in auditing and accounting standards and directions

Represents the OAG on external committees and other forums as appropriate.

Undertakes special projects as required.

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Essential Capabilities

These reflect the specialist technical and leadership capabilities of the position.

ESSENTIAL - Technical

Experience in external assurance auditing

- External auditing of financial statements
- Interpretation and application of accounting and auditing standards
- Implementation of policies and strategies

ESSENTIAL - Leadership

Shaping and managing strategy

- Inspires a sense of purpose and direction
- Focuses strategically
- Harnesses information and opportunities
- Shows judgement, intelligence and common sense

Achieving results

- Builds organisational skill and responsiveness
- Marshals professional expertise
- Steers and implements change and deals with uncertainty
- Delivers intended results

Building productive relationships

- Nurtures internal and external relationships
- Facilitates cooperation and partnerships
- Values individual differences and diversity
- Guides, coaches and develops people

Exemplifying personal integrity and self-awareness

- Demonstrates public service professionalism and probity
- Engages with risk and shows personal courage
- Commits to action
- Displays resilience
- Demonstrates self-awareness and a commitment to personal development

Communicating and influencing effectively

- Communicates clearly
- Listens, understands and adapts to audience
- Negotiates persuasively

Head Office location is in Perth CBD.

Work locations include metro, outer metro and intrastate client 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.

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| Signature |  Auditor General | Date10 August 2017..... |
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