

# 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> Director Forensic Audit		
<b>Effective Date</b> May 2020	<b>Position Number</b> AUD01149	<b>Level</b> Level 8
<b>Program</b> Forensic Audit	<b>Business Unit</b> Forensic Audit	<b>Salaries Agreement/Award</b> PSCSA Agreement
<b>Reports to</b> Assistant Auditor General Forensic	<b>Other positions reporting to the Assistant Auditor General may include</b> Assistant Director Forensic Audit      Forensic Auditors Business Analysts	
<p><b>Forensic Audit</b></p> <p>Forensic audits provide Parliament and the community with more detailed information and analysis of targeted aspects of public sector financial management and probity, including fraud risk management, identifying issues and recommending areas requiring improvement when necessary. Forensic audits will use data matching and analytics and undertake detailed examinations that provide Parliament with information about government entity financial practice, probity and fraud resilience in compliance with legislation, public sector policies and accepted good practice. Findings of forensic audits may be referred to other integrity or investigative agencies including the Corruption and Crime Commission, Public Sector Commission and the Western Australian Police Force for case investigation.</p> <p><b>Improving Public Sector Performance</b></p> <p>The role of the Auditor General is not simply about ensuring public money is spent according to the rules – it is also about ensuring that the community has confidence in entities' use of its tax dollars. Forensic audits are comprehensive targeted examinations of government financial activities to ensure they are robust, fit for purpose and free from undue influence. These audits do not question the objectives of government expenditure, but focus on whether public sector financial, administrative and probity requirements are being met. Ultimately they deliver reports to Parliament detailing findings, identifying matters of significance and making recommendations for changes that will improve public sector performance. By highlighting examples of good practice in these reports, Parliament becomes better informed in its scrutiny of executive government and legislative deliberations.</p> <p><b>Strategic liaison</b></p> <p>Forensic Audit will undertake strategic liaison between, and as necessary work with, other OAG branches and central oversight agencies; and law enforcement authorities to strengthen the systems and frameworks supporting operational governance; and assist in effective and efficient prevention, detection and response to integrity matters.</p>		
<p><b>ROLE OF THIS POSITION</b></p> <ul style="list-style-type: none"> <li>works with other WA Government integrity bodies to address financial crime</li> <li>detects instances of suspected excessive waste, fraud or misconduct occurring in public sector entities</li> <li>leads and/or contributes to fraud investigations in partnership with integrity and enforcement agencies</li> <li>undertakes reviews and researches to assess and synthesise data into a professional report with recommendations.</li> </ul>		
<p><b>ESSENTIAL QUALIFICATION/S</b></p> <ul style="list-style-type: none"> <li>relevant tertiary accounting and/or legal qualification</li> <li>high level security clearance or ability to obtain.</li> </ul>	<p><b>DESIRABLE</b></p> <ul style="list-style-type: none"> <li>membership of a professional accounting/fraud examiner body</li> <li>fraud/financial investigation and or intelligence certifications/experience.</li> </ul>	

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### RESPONSIBILITIES OF THIS POSITION

#### Investigation

- independently leads investigations into allegations of fraud, waste or abuse committed by public sector employees
- collects, analyses and synthesises evidence in multiple formats to establish patterns of suspected excessive waste, fraud or misconduct
- prepares and coordinates forensic work either as a specialised area of focus and or as an audit team member
- prepares documentation for referral to appropriate integrity or enforcement organisations
- prepares investigation reports for tabling in Parliament.

#### External and internal stakeholder collaboration

- establishes, builds and maintains effective and collaborative working relationships with internal and external stakeholders
- assists, procures and works with private sector service providers to detect suspected financial crimes
- determines and manages progress of matters in partnership with integrity partners
- works collectively with integrity partners to ensure the integrity and admissibility of evidence.

#### Advice and stakeholder engagement

- provides authoritative, high level support and advice to senior internal and external stakeholders
- develops and maintains strategic and operational relationships that support investigation outcomes
- develops and maintains inter-jurisdictional relationships and supports the Auditor General's role
- attends Parliamentary report tabling
- communicates audit findings to internal and external stakeholders
- represents the Auditor General on committees, forums or working groups as required.

#### Management

- manages and prioritises work effectively and efficiently to achieve team and individual results
- manages research projects, reviews or analyses to identify emerging threats and opportunities for prioritising audit activity and public sector accountability
- tracks emerging trends for potential sector-wide impact, risk assessment and investigation
- develops findings and recommendations that are soundly based, balanced and satisfy evidential requirements.

Other duties as required or directed.

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## **ESSENTIAL CAPABILITIES.**

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

### **ESSENTIAL - Technical**

- Experience with regulations and investigation methods
- Demonstrated high-level report writing skills.
- Demonstrated interview/investigation skills, and experience interacting with clients and law enforcement.
- Considerable experience leading small teams delivering quality outcomes with demanding deadlines.

### **ESSENTIAL - Leadership**

#### **Shaping and managing strategy**

- Inspires a sense of purpose and direction
- Focuses strategically
- Harnesses information and opportunities
- Shows sound 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 and respectfully**

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

### **Head Office is in Perth CBD.**

Work locations may include intrastate and interstate locations. Travel allowances paid for intrastate and interstate travel.

## **CERTIFICATION**

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

Signature:  <b>Auditor General</b>	Date: .....14 May 2020.....
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