

ROLE DESCRIPTION



Government of South Australia

Auditor-General's Department

Title of Role: Principal Audit Manager Classification Code: ASO7/8 Type of engagement: <input type="checkbox"/> Ongoing <input checked="" type="checkbox"/> Term:	Directorate: Field Audit Section: Role Created: Occupant: File Reference:
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Role description approval

All (excluding Senior Roles)
Signed:

Director of Audits (Policy, Planning & Research)

Date: 13 /03 /2008

SECTION A: GENERAL INFORMATION

ESSENTIAL QUALIFICATIONS

To be considered for this role it is essential that you have the following:

- an appropriate degree recognised by the Auditor-General
- membership of a professional accounting body as recognised by the Auditor-General.

*The role may be filled at either the ASO7 or ASO8 remuneration level depending on the level of responsibility and accountability assigned and in accordance with the experience of the successful applicant.

*Key differences in expectations at ASO 8 level are highlighted in each section of this document.

CONTEXT OF THE ROLE

As part of the public sector accountability process, the function of the Auditor-General's Department is to assist the Auditor-General to carry out the duties prescribed in the *Public Finance and Audit Act 1987*.

In essence the Department provides Parliament (and consequently the people of South Australia) and public sector agencies with independent professional opinions on matters related to financial management, compliance with legislative requirements and, where appropriate, comments on the efficiency and economy with which public sector resources are used.

The Principal Audit Manager is accountable to a Director of Audits (Field Operations) for the effective management of a team of audit professionals and planning, conducting and reporting on independent financial compliance audits of significant public sector agencies, reviews of internal controls and special issues of importance and interest in the public sector.

The conduct of special reviews on issues of special importance and interest in the public sector requires the Principal Audit Manager to autonomously initiate and execute extended audit reviews of a complex nature and to provide significant input to the preparation of Part A of the Auditor-General's Report to Parliament.

The activities of the Principal Audit Manager contribute to the achievement of the corporate objectives of the department.

The Principal Audit Manager has autonomy in terms of professional judgement relating to audit planning, execution of audit plans and evaluation of results. Certain elements of the responsibilities of the Principal Audit Manager are subject to review by a Director of Audits, in accordance with professional standards.

SECTION A: GENERAL INFORMATION (contd)

REPORTING/WORKING RELATIONSHIPS

- Reports to Director of Audits (Field Operations)
- Responsible for managing a team of Field Audit staff
- Regular liaison with Senior Managers in Public Sector Agencies is a feature of this role.

SPECIFIC REQUIREMENTS (eg non-metropolitan location, travel requirements, frequent overtime etc)

Key Differences:

The key differences between the Principal Audit Manager ASO7 and ASO8 are namely:

- Complexity of assigned audit tasks and expectations regarding the Principal Audit Manager's ability to handle matters with a significant degree of autonomy.
- Ability to identify, initiate, plan, conduct and report on issues of special significance and areas warranting extended audit review with a significant degree of autonomy.
- Significant contribution to the development and implementation of corporate and annual plan strategies.

Specific Requirements:

- This role is located in the Adelaide metropolitan area.
 - Significant out of hours work will be required during the audit report period (i.e. July to September) and some work outside normal hours may be required at other times.
 - Generally periods of leave will not be granted between July and September.
 - Undertake intrastate/interstate travel where appropriate.
 - The incumbent may be assigned to other divisions/locations within the department to perform work of a similar nature.
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SECTION B: KEY RESPONSIBILITIES

Conduct and Manage the Audit

- Understands the nature of the client's business and the environment in which it operates and implications for the audit, including key risks.
- Applies fully current and emerging legal, regulatory, auditing, accounting and financial reporting standards affecting clients.
- Develop and review audit strategies for presentation to the Director of Audits. In doing this ensures that the strategy:
 - addresses all key risks,
 - is reflected in the audit programs and planning documents,
 - considers the evaluation of internal controls.
- Facilitates the critical examination of the financial statements of client agencies
- Advises the Director in reaching the appropriate audit opinion and internal control opinion, drafting a qualified opinion if required.
- Identifies issues and problems and researches and helps to resolve all complex audit and accounting issues.
- In conjunction with the Director of Audits reports the outcomes of audit reviews to the appropriate level of agency management and in the Auditor-General's Reports to Parliament.
- Identifies issues and matters of significance relating to public sector wide operations and public sector agency specific operations.
- **Autonomously** initiates, plans and conducts extended audit reviews.
- In conjunction with the Director of Audits, carry out special investigations referred to the Auditor-General by the Treasurer and reviews of summaries of confidential government contracts.
- Monitors and evaluates audit progress in meeting objectives.

Client/Stakeholder Focus

- Develop and maintain effective working relationships with clients, including senior management.
- Maintain audit independence in all dealings with clients.
- Provide advice and guidance to clients on sound financial management and government-wide issues.
- Deals with clients professionally.

Resource Management

- Prepare and manage budgets for all audits within the Portfolio.
- Efficiently manages allocated resource, which includes planning, delegating and prioritising.
- Effectively manage the application of technology in the conduct of audits.
- Regularly relates to the Director on resource issues.
- Effectively manage the training and development of staff and appraisal of performance.

SECTION B: KEY RESPONSIBILITIES (contd)

Contribute to Team Objectives

- Identify and relate Departmental strategic and operational plans to team plans and priorities and leads the ongoing development of the team plan. Communicates plans and progress of the section to staff.
- Ensure the maintenance of a harmonious team work environment which maximises team effectiveness.
- Fosters conditions that motivate individuals to perform at peak levels of achievement and commitment.
- Provide leadership, guidance and expertise to team members and provide a coaching and mentoring role where appropriate.
- Deals with performance issues in a timely and appropriate manner.
- Ensure staff assigned to the team are inducted into the local work environment.

Contribute to Departmental Objectives

- Awareness, understanding and support of the statutory responsibilities of the Auditor-General.
- Contribute to, understand, promote and actively pursue corporate objectives and values.
- Understands the context of the South Australian public sector and the department's operating environment. Is aware of developments and anticipates changes and contributes to the development of strategies to address the implications of such changes.
- Contributes to, promotes and actively pursues strategies designed to improve departmental operations.
- Lead or participate on consultative committees, working parties and in workshops or forums convened to address corporate wide issues.
- Contribute to the maintenance and development of a professional corporate image for the Department.
- Ensures compliance with department policies and procedures.
- Contribute to a publicly, safe and healthy work environment, free from discrimination by implementing the General Public Sector Aims and Standards described in Part 2 of the *Public Sector Management Act 1995* and as issued as Code of Conduct for Public Sector Employees.

Professional and Technical Expertise

- Understand and apply accounting and auditing standards and practices.
- Ability to interpret legislation.
- Understand and apply government accountability frameworks

SECTION C: COMPETENCY PROFILE

This role requires a person with the following competencies. The highlighted key behaviours reflect the requirements at the ASO 8 level.

Achieves Results	Key Behaviours:
<p>Self motivated in achieving goals or results with enthusiasm and determination by managing resources effectively and efficiently and handling competing priorities.</p>	<ul style="list-style-type: none"> • Works effectively and maintains a positive outlook under significant pressure, criticism or tension, recognising impact on team • Makes strategic decisions autonomously that enable the achievement of excellence in section's and Department's performance • Sets ambitious goals, targets and objectives and develops multiple strategies to achieve them • Monitors section's performance and accepts responsibility for section's outcomes • Plans ahead in the long term identifying and addressing potential obstacles • Implement strategies to improve efficiency within the section and Department
Communicates Effectively	Key Behaviours:
<p>Conveying with confidence and credibility, information and ideas clearly, concisely and accurately to individuals or groups having the desired impact that helps them understand and retain the message.</p>	<ul style="list-style-type: none"> • Represents the organisation with credibility and autonomy in highly complex and high level interactions • Acts with awareness of the broader political environment in which the Department operates • Effectively communicates both verbally and in writing with autonomy highly complex issues in a clear and succinct manner • Commands strong interest from others when addressing individuals or groups • Plans and takes action calculated to gain the support of others • Identifies the most important concerns and issues of others • Actively pursues and communicates knowledge to relevant parties across the Department • Actively participates in addressing Department wide issues
Continuous Learning and Applying Specialist Expertise	Key Behaviours:
<p>Taking responsibility for demonstrating and maintaining a sound level of technical, professional and specialist expertise.</p>	<ul style="list-style-type: none"> • Ensures own knowledge of best practices, latest developments and industry trends, including public sector, is of high /expert level • Applies own knowledge and professional judgement in the planning and delivery of audit services to auditee clients with complex operations • Evaluates own performance and actively pursues self development to add value to the organisation • Evaluates Departmental processes and takes action to add value to the Department

SECTION C: COMPETENCY PROFILE (contd)

Leading and Relating to People	Key Behaviours:
<p>Building relationships, and understanding of other's needs and motivations. Uses a range of strategies to enhance team and individual performance and to promote individual development while promoting consensus and team spirit.</p>	<ul style="list-style-type: none"> • Identifies and relates strategic and operational plans to team plans and priorities • Communicates plans and progress of the section to staff, focusing on team based goals, cooperation and team achievement • Uses a range of interpersonal and motivational approaches to achieve results, even in difficult circumstances • Ensures that training and development processes and appraisals are undertaken • Actively networks, building and maintaining strong relationships with key stakeholders • Deals autonomously with performance issues in a timely manner • Capitalises on established networks and relationships • Understands others' motives and acts to minimise potential conflict and generate positive outcomes • Promotes the development and implementation of strategic and operational projects throughout the Department.
Problem Solving	Key Behaviours:
<p>Using innovation and conceptual thinking skills to explore all aspects of a problem and generate appropriate options and commit to a definite course of action</p>	<ul style="list-style-type: none"> • Autonomously identifies and conceptualises potential problems • Anticipates and introduces significant change to accommodate new directions or goals • Evaluates the merits of different roles and adapts own role and strategies in response • Is able to define and solve very complex and ambiguous problems with autonomy • Develops decision criteria considering risks and benefits • Produces high level solutions that are well considered and backed up by clear rationale and supporting data • Autonomously takes insightful, timely decisions in situations that are difficult or highly complex • Accepts responsibility for all decisions (in area of responsibility) • Exercise original thinking, creativity and significant levels of independent judgement • Deals with and acts upon issues that impact on the department's operation

SECTION C: COMPETENCY PROFILE (contd)

Quality Orientation	<i>Key Behaviours:</i>
Setting high standards of performance for self and others, taking responsibility for success of tasks or assignments. Ensuring quality of work and compliance with Departmental core values, standards and procedures.	<ul style="list-style-type: none">• Sets quality benchmarks and direction• Champions quality and embraces continuous improvement• Ensures that all the teams' work is monitored and thoroughly reviewed• Monitors own and team's performance and strives for quality and continuous improvement• Promotes and monitors standards and continuous improvement to achieve the highest level of service delivery both within the section and throughout the department.