

AUDIT ACCOUNTANT SERIES

PREAMBLE

This series includes positions which are responsible for an assigned audit function which involves completing audit reports and preparing subsequent reports and/or recommendations relative to establishing more effective and efficient accounting and financial systems.

This series does not include positions which are performing clerical verification procedures or pre-audit functions such as checking expenditure vouchers where the procedures are established and responsibility is primarily to ensure conformance with criteria such as Acts, Directives, Policies, signatures, etc. Such positions should be tested for inclusion in the Audit Clerk or Clerk series.

AUDIT ACCOUNTANT 1

Class Definition

Incumbents in this class are responsible for performing audit work and for preparing statements and reports on the findings of the audits and for making recommendations for improving financial systems and procedures. They will also be responsible for completing an audit assignment.

Positions performing an audit function for a department are responsible for auditing all varieties of expenditures for the department or for the external agencies that come within the jurisdiction of the department. Incumbents are responsible for completing audits and preparing reports and recommendations for improving financial systems.

Positions located in the Provincial Auditor's Office will assist in conducting an examination and audit of a variety of accounts and records for all government departments, boards, commissions and agencies and duties may also include supervision of a team of Audit Clerks.

Positions located in the Taxation Division are responsible for performing a complete tax audit on small businesses and will assist in auditing larger business firms within and outside the province. Incumbents provide interpretations to taxpayers and the general public on the various applicable Acts, Regulations and policies.

Positions located in the Succession Duty Branch will be responsible for the audit and calculation of succession duty returns for estates and to determine taxable values, deductions and exemptions and provide interpretation on all matters related to an estate. Will also conduct audits on gift tax returns.

QUALIFICATIONS

Knowledge and Abilities

Previous accounting and/or auditing experience and enrollment in a recognized accounting course or equivalent experience. Knowledge of accounting and audit procedures and principles and preferably a working knowledge of a variety of applicable Acts, Regulations and policies or in the case of those positions located in the Succession Duty Branch, experience in the field of estate planning, the preparation of wills, an involvement in succession duties or estate taxes, or comparative experience with trust companies.

AUDIT ACCOUNTANT 2

Class Definition

This level is assigned to different responsibilities in different departments. In those departments where staff are engaged in auditing/verifying departmental and/or external agency expenditures, the incumbent would have supervisory responsibility for directing this subordinate staff. Incumbents will be responsible for planning, directing and co-ordinating the total departmental audit assignments and special investigations, and will co-ordinate all audit findings and may be required to make recommendations for new or revised accounting and financial systems and procedures.

Incumbents located in the Provincial Auditor's Office will be assigned to audit a variety of government accounts where there is considerable complexity and variety and where the incumbent assumes responsibility for the finalization of the assignment. Supervision received is very limited but incumbents may exercise supervision over subordinates where the audit assignment may be large.

Positions located in the Taxation Division will have responsibility for auditing taxes payable under various statutes, as assigned and will provide interpretations to taxpayers and the general public on the various applicable Acts, Regulations and policies. Incumbents will be required to work with a minimum of direction and are responsible for independently conducting audits on small and medium accounts and will also work on larger audits where the incumbent may do most of the work for an entire segment of that account under the supervision of a Tax Auditor.

Positions located in the Succession Duty Branch will be responsible for the audit and calculation of succession duty returns for the large complex estates to determine taxable values, deductions and exemptions and will provide interpretations on all matters related to an estate. Will also conduct audits on gift tax returns.

QUALIFICATIONS

Knowledge and Abilities

Completion of a recognized accounting course with several years' experience in accounting and auditing, preferably within the government. Thorough knowledge of accounting and audit principles and a working knowledge of a variety of Acts and Regulations. Ability to apply accounting and auditing principles to somewhat complex situations.

In the Taxation Division, an incumbent is required to have a university degree with considerable studies in accounting or to be enrolled in a recognized

accounting course and to have completed the intermediate level of that course, combined with several years' experience in accounting or auditing, preferably within the Taxation Division or equivalent experience. A good working knowledge of accounting and audit principles and a thorough knowledge of the Taxation Acts and Regulations administered by the employing branch. Ability to apply accounting and auditing principles to situations of medium complexity.

In the Succession Duty Branch the incumbent is required to have experience in the field of estate planning, the preparation of wills, an involvement in succession duties or estate taxes or comparative experience with trust companies.