

Auditor General Job Description

Position Overview

The Auditor General is an officer of the Legislature appointed as set out in the <u>Auditor General Act</u> (the "Act"). As a non-partisan officer of the Legislature, the Auditor General is independent from the executive branch of government, and reports and is accountable to the Legislative Assembly.

The Auditor General's work assists the Legislative Assembly to fulfill its role in holding the executive branch of government accountable. The Auditor General carries out the duties and powers set out in the Act, which includes conducting financial and performance audits and tabling those reports with the Legislative Assembly prior to the public release of audit, information, and examination reports.

Appointment Term and Process

Section 2 of the Act provides that the Legislative Assembly may, by resolution, appoint a person to the position of Auditor General who has been unanimously recommended for appointment by the committee of the Legislative Assembly specified for that purpose (the "Special Committee"). The Auditor General holds office for a single term of eight years and is not eligible for reappointment.

Location

The Office of the Auditor General (the "Office") is located in Victoria, British Columbia. The Auditor General is expected to reside in the Greater Victoria region.

Compensation and Benefits

Pursuant to section 4 of the Act, the Auditor General is to be paid a salary equal to the salary paid to the chief judge of the Provincial Court of British Columbia. For the 2025-26 fiscal year, the estimated salary is \$411,840.

The Auditor General is reimbursed for travel and other expenses incurred in performing the duties of the position and is eligible for enrolment in the Public Service Pension Plan, in accordance with the terms and conditions of that plan. The detailed terms and conditions of appointment and the associated benefits are specified in the letter of offer provided to the recommended candidate by the Special Committee.

Accountability to the Legislative Assembly and Statutory Reporting Requirements

As an officer of the Legislature (also referred to as a statutory officer), the Auditor General is accountable and reports to the Legislative Assembly through both the Speaker of the Legislative Assembly and through any designated parliamentary committees.

The Legislative Assembly has delegated general oversight of statutory officers and their respective offices to the Select Standing Committee on Finance and Government Services. The oversight delegated to the Select Standing Committee on Finance and Government Services includes considering and making recommendations regarding annual reports, service plans, office budgets, and any other matters that

may arise respecting the effective and efficient administration of the Office. Such delegated oversight may be adjusted from time to time by resolution of the Legislative Assembly.

Section 11 (1) of the Act requires that the Auditor General report annually to the Legislative Assembly on the audit of the financial statements of the government reporting entity. Section 11 (8) also requires that the Auditor General report to the Legislative Assembly, at least once each fiscal year, on anything resulting from the work undertaken to exercise the powers and perform the duties of the Auditor General that the Auditor General determines should be brought to the attention of the Legislative Assembly. Currently all reports of the Auditor General issued under section 11 (8) are referred to the Select Standing Committee on Public Accounts for review, except for reports of the Auditor General respecting the Legislative Assembly prepared under the provisions of the Legislative Assembly Management Committee and the Auditor General's annual report and service plan referred to in section 22 of the Act which are referred to the Select Standing Committee on Finance and Government Services.

The Legislative Assembly has also delegated to the Select Standing Committee on Public Accounts the responsibility for approving the Auditor General's annual plan for the appointment of auditors for government organizations and trust funds for the coming three fiscal years.

Statutory Powers, Duties, and Responsibilities

The Auditor General carries out the powers, duties, and responsibilities set out in the Act, including but not limited to:

- serving as auditor of the government reporting entity, each ministry, each statutory office, and each fund or appropriate part of the consolidated revenue fund;
- providing the Legislative Assembly with independent reports, assurance, and advice regarding the stewardship of public funds;
- conducting performance audits of public sector organizations or programs to assess whether objectives are being achieved effectively and efficiently; and
- undertaking additional examinations at the request of the Legislative Assembly or one of its committees.

Financial and Human Resources Management

The Auditor General is accountable for the effective and efficient administration of the Office. As the head of the Office, the Auditor General has managerial authority over staff, which currently consists of approximately 130 full-time equivalent positions. The Office's operating budget for the 2025-26 fiscal year is \$26,981,000.

In addition to the Auditor General's statutory reporting requirements, the Auditor General is expected to issue multi-year strategic plans for the Office, that include goals and performance measures for consideration by the Select Standing Committee on Finance and Government Services on an annual basis. The Auditor General is also expected to provide accurate and fiscally responsible budget proposals, forecasts, and reporting in alignment with the expectations set by the Select Standing Committee on Finance and Government Services.

The Auditor General is expected to ensure that the Office has policies and procedures in place to ensure the responsible management of financial and human resources, including standards of conduct and respectful workplace policies applicable to the Office's staff.

Qualifications

Education and Experience

- A degree from a recognized university, preferably with a specialization in finance or accounting
- A Chartered Professional Accountant with a provincial public practice audit licence or eligibility to obtain such a licence within six months of appointment
- Experience overseeing large, complex, or sensitive financial and performance audits
- Experience analyzing financial statements, transactions, and other large volumes of data to ensure compliance with relevant policies, standards, regulations, and legislation
- Experience in financial, human resources, and organizational management in a senior capacity
- Experience communicating with the public, media, and senior officials
- Experience working with and meeting the needs of diverse communities, including Indigenous Peoples

Knowledge, Skills, and Abilities

Knowledge

- Knowledge of auditing and accounting standards
- Knowledge of the statutory and policy framework governing financial management and administration in the provincial public sector
- Knowledge of developments within the Canadian and international financial accounting and auditing fields
- Knowledge of the context within which the Auditor General operates, including the Legislative Assembly and its parliamentary committees, the Executive Council, government, the public service, and external stakeholders
- Understanding of the province's distinct relationship with First Nations

Leadership

- Strong leadership skills, including the ability to manage, motivate, and develop strong relationships with staff, based on trust, respect, effective communication, and common goals
- Ability to build and maintain a respectful and inclusive workplace culture
- Ability to demonstrate strategic thinking and long-term vision to set and achieve organizational goals and lead organizational change

Organizational Management

- Organizational management skills including managing assets effectively and preparing organizational budgets while exercising discretion in spending matters
- Ability to promote public accountability and transparency in the work of the Office
- Ability to improve organizational performance by identifying, promoting, or introducing previously unknown or untried procedures

Communication and Relationship-Building

- Demonstrated collaboration and interpersonal skills with the ability to communicate clearly and effectively, both verbally and in writing
- Ability to articulate the importance of independent auditing and transparency of government administration and finances
- Ability to build effective relationships with Members, parliamentary committees, government and audited organizations, and external stakeholders

• Ability to interact effectively and respectfully with Indigenous peoples, as well as communities and individuals from diverse backgrounds

Analysis and Judgement

- Strong problem-solving aptitude and ability to conceptualize new strategies and approaches to addressing complex issues and organizational needs
- Ability to make sound and impartial decisions in routine, sensitive, and/or public matters
- Ability to balance and weigh relevant facts and circumstances and to exercise professional judgement in providing audit opinions

Personal Suitability

- Demonstrated record of non-partisanship
- High degree of integrity and strong personal and professional ethics
- Commitment to the values of impartiality, fairness, transparency, and accountability
- Respected in chosen career and in the community at large

Personal Conduct

The Auditor General is expected to uphold their oath of office, abide by all policies of the Office, and create, foster, and maintain a safe and positive work environment for all staff. This includes modelling respectful and professional conduct expected of a senior public officeholder.

The appointment of the Auditor General will be subject to the successful completion of a criminal record check.

How to apply

Submit your CV and cover letter by email to StatutoryOfficers2025@leg.bc.ca and include in the subject line the position for which you are applying.

The deadline to apply is June 20, 2025 at 5:00 pm.