Position description

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<th>Position:</th>
<th>Manager, Methodology (fixed term)</th>
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<td>Business Unit:</td>
<td>Audit New Zealand</td>
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<td>Reports to:</td>
<td>Associate Director, Methodology</td>
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<td>Group:</td>
<td>Professional Practices Group (PPG)</td>
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Organisation in context

The Controller and Auditor-General (the Auditor-General) is a statutory officer of Parliament. The role is a constitutional safeguard to maintain the financial integrity of New Zealand’s parliamentary system of government. The Auditor-General provides independent assurance to Parliament, public entities, and the public that public entities are operating and accounting for their performance as Parliament intended.

The Auditor-General employs staff in two business units – the Office of the Auditor-General (OAG) and Audit New Zealand, with a shared Corporate Services Team (CST).

Audit New Zealand carries out annual audits allocated by the Auditor-General. It also provides other assurance services to public entities within the Auditor-General’s mandate and in keeping with the Auditor-General’s standards on the independence of auditors.

Audit New Zealand operates a professional services model that is consistent in many respects to private sector auditing and assurance firms.

Primary objectives

The Manager, Methodology is responsible for assisting the Associate Director, Methodology to reflect Audit New Zealand’s position on auditing and assurance related matters and ensuring the currency of Audit New Zealand’s professional audit- and assurance-related methodology policies and practices.

General responsibilities and objectives

The main responsibilities of the Manager, Methodology are to:

- assist with leading the development, application, and quality assurance of audit and assurance methodologies;
• assist the Head of Audit Quality and Associate Director, Methodology with investigating, and reporting to the Executive Leadership Team, about audit- and assurance-related matters affecting Audit New Zealand;

• provide independent, high-quality, consistent, and authoritative advice and support to Audit New Zealand staff on auditing and professional matters;

• assist with developing, maintaining, and revising Audit New Zealand’s audit- and assurance-related policies, procedures, and guidelines, such as the Audit Manual, to comply with the Auditor-General’s auditing standards, laws and regulations, and the auditing, professional, and ethical standards of the External Reporting Board and (where relevant) Chartered Accountants Australia New Zealand (CAANZ);

• train Audit New Zealand staff in auditing, professional, and ethical matters and contribute to Audit New Zealand’s professional development programme;

• develop and maintain resource tools for auditors and client support tools (for example, the Client Substantiation File);

• keep up to date on matters relevant to auditing, professional, and ethical standards and provide advice and comment in matters that have significant auditing, professional, and ethical content;

• represent Audit New Zealand in a positive and professional manner;

• contribute constructively to the performance of PPG; and

• carry out other reasonable duties that contribute to Audit New Zealand’s objectives, as may be agreed with the General Manager, Professional Practices.

The Manager, Methodology (fixed term) role is full time (1.0 FTE) to provide cover for one of the Manager, Methodology positions shown in the team structure below.
Team structure

Staff management and relationships

Staff reporting to this position

- No staff report to this position.

Internal relationships

The Manager, Methodology has significant leadership responsibilities within Audit New Zealand.

- Colleagues within Audit New Zealand, including the PPG, in-house specialists (including those in the Specialist Audit and Assurance Services team, the Information Systems Audit and Assurance team, and the Tax team), Audit Directors and Audit Managers, and staff in their local office.

- Selected OAG staff, particularly members of the Audit Quality Group.

- Selected CST staff, particularly in the Information Services Group and Human Resources.
Person specification

Qualifications and experience - Manager, Methodology

- Chartered Accountant (CA) with CAANZ.
- At least three years post-qualifying experience, preferably in external audit, and ideally in the public sector.
- Experience leading and managing others.

Overseas qualifications will be considered on a case-by-case basis.

Key competencies

Audit New Zealand has a Leadership Framework that sets out the knowledge, skills, and competencies Audit New Zealand’s operational auditing staff are expected to demonstrate.

The framework is structured around four competencies, and each of these are broken into three sets. Below is a high-level description of the competencies that Audit Managers need to be able to demonstrate.

AUDIT is about “the technical knowledge, skills, and experiences” needed to ensure that we issue the right audit and assurance opinions. These include knowledge of:

- Quality control and independence matters – the things we have to do to ensure that our work is of an appropriate standard.
- Accounting matters – the accounting and auditing standards that apply to the entities we audit.
- Auditing matters – the auditing and assurance standards, and the standard ways that we work, so that we can consistently deliver quality audits and assurance work efficiently.

ACCOMPLISH is about “getting things done” so that people can succeed working at Audit New Zealand. This means that you need to:

- Know our organisation – understand the role and mandate of the Auditor-General, and the expectations they have of Audit New Zealand staff.
- Manage yourself – know how to use Office systems and tools efficiently and effectively. Our people also need to plan and organise themselves, and use their time well.
- Develop yourself – take opportunities to learn and grow, so that you can develop and progress working at Audit New Zealand.

GUIDE is about “working effectively with other people internally to deliver results”, whether it be a quality audit, or an Audit New Zealand business improvement initiative. To do this, people need to:
• **Guide others** – work effectively with others on a one-to-one basis, providing coaching and support.

• **Guide team** – work effectively with others on a group basis, whether out on an audit or in the office.

• **Guide our organisation** – shape and lead Audit New Zealand, so that it is a high-performing organisation.

**CONNECT** is about “understanding the entities and sectors we audit, and working effectively with other people to achieve results, including to improve the performance of the public sector”. To do this, people need to:

• **Communicate effectively** – have the skills needed to engage with and influence other people, internally and at the entities we audit.

• **Entity knowledge** – have a sound understanding of the entities we audit, their risks and issues, and the key people who work in those entities.

• **Sector knowledge** – have a sound understanding of the different sectors we audit within, how they operate, and common risks and issues that impact our work.