

Position description

Position:	Audit Manager
Business unit:	Audit New Zealand
Reports to:	General Manager, Operations
Group:	Operations
Date:	July 2013

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.

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

Audit Managers manage all aspects of the audits for entities in their portfolio. They also have significant leadership responsibilities within Audit New Zealand.

General responsibilities and objectives

The main responsibilities of an Audit Manager are to:

- Manage all aspects of each audit across a designated portfolio of clients – this will require them to work closely with others (including the Audit Directors and audit team members) to deliver quality audits efficiently often while having multiple audits underway at the same time.

What we stand for

People matter | Our independence is critical | We act with integrity and courage | We're here to make a difference

- Engage with clients throughout the year so as to understand their business and its audit risks (both financial and non-financial). Develop an audit approach which addresses those risks while also meeting relevant professional expectations. Ensure that all necessary work has been completed by the audit team before the appointed auditor signs the opinion. Discuss findings with clients, preparing a management report and if required, presenting the results of the audit to the governing body and/or audit and risk committee.
- Work collaboratively with other Audit Managers and the Lead Resource Planner to ensure that all audit engagements are appropriately resourced and staff are well utilised throughout the year.
- Ensure the Auditor-General is appropriately represented in all engagements with clients, and act as the Auditor-General's eyes and ears, keeping OAG staff informed about matters of interest.
- Take a local leadership role, working with other Managers and Directors to ensure that staff in the local office are motivated, understand the broader context of our work, and are appropriately trained and mentored. It also includes role modelling Audit New Zealand's values and ensuring that an appropriate work culture is developed and maintained in each office.
- Take a business leadership role, working with other Managers and Directors to ensure that Audit New Zealand is a well led and well managed business. This includes understanding Audit New Zealand's business drivers, policies and professional expectations, and ensuring that these are achieved or adhered to. It also includes ensuring that practice management responsibilities are completed in a timely manner.
- Assist as required on local office and/or national activities and initiatives, including business improvement initiatives, recruitment, intern programme, year group support, training and other similar activities.

Staff management and relationships

Staff reporting to this position

- Audit New Zealand operates a matrix structure with audit teams forming for each audit engagement. Audit Managers have responsibility for their audit teams. Audit Managers also have mentoring and performance management responsibilities for assigned staff.

Internal relationships

- Colleagues within Audit New Zealand, including all Executive Leadership Team members, the Senior Business Advisor Operations, in-house specialists (including those in the Specialist Audit and Assurance Services team, Information Systems Audit and Assurance team, Professional Practices Group and Tax), other Audit Directors and Audit Managers, and staff in their local office.

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- Liaise with selected staff from within the Office of the Auditor-General, but particularly Sector Managers.
- Work collaboratively with selected staff from within the Corporate Services team, but particularly the Finance team, Information Services Group and Human Resources.

External relationships

- Clients at the highest level, including where appropriate Board chairpersons and members, Audit and Risk Committee chairpersons and members, Mayors, Chief Executives, second-tier managers (in financial and non-financial roles) and members of their teams.

Person specification

Qualifications and experience

- Chartered Accountant (CA) with the Chartered Accountants Australia and New Zealand (CA ANZ);
- at least three years post-qualifying experience, ideally in external audit, in the public sector; and
- experience leading teams and managing audits.

People with overseas qualifications who are able to become a CA with CA ANZ within twelve months of being appointed will also be considered for these roles, as will people who are Chartered Institute of Public Finance and Accountancy (CIPFA) qualified. Other overseas qualifications will be considered on a case-by-case basis.

Key competencies

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

The Framework is structured around four groups of competencies, and each of these groups are broken down 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. They include knowledge of:

- **Quality control and independence** matters i.e. the things we have to do to ensure that our work is of an appropriate standard.
- **Accounting** matters i.e. the accounting and auditing standards that apply to the entities we audit.

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- **Auditing matters** i.e. 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 within Audit New Zealand. This means that people need to:

- **Know our organisation** i.e. understand the role and mandate of the Auditor-General, and the expectations they have of Audit New Zealand staff.
- **Manage yourself** i.e. 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** i.e. take opportunities to learn and grow, so that they can develop and progress within 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** i.e. work effectively with others on a one-to-one basis, providing coaching and support.
- **Guide team** i.e. work effectively with others on a group basis, whether out on an audit or in the office.
- **Guide our organisation** i.e. 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** i.e. have the skills needed to engage with and influence other people, internally and at the entities we audit.
- **Entity knowledge** i.e. have a sound understanding of the entities we audit, their risks and issues, and the key people who work in those entities.
- **Sector knowledge** i.e. have a sound understanding of the different sectors we audit within, how they operate, and common risks and issues that impact our work.

What we stand for