



POSITION SUMMARY

The Provincial Auditor is the auditor of the accounts of the Government of Saskatchewan. This includes government ministries, Crown agencies, Crown-controlled corporations, and other entities required by legislation to be examined by the Provincial Auditor. The Legislative Assembly, the Standing Committee on Public Accounts or Cabinet may also request the auditor to perform special assignments.

The Provincial Auditor Act outlines the Provincial Auditor's responsibilities. The Provincial Auditor's role is to examine the Government's management of public resources and the Government's accountability for the responsibilities entrusted to it. Following independent examinations, the Provincial Auditor provides assurance and advice to the Legislative Assembly and the Government on:

- ✦ the reliability of the Government's financial information;
- ✦ the Government's compliance with legislative authorities; and
- ✦ the effectiveness of the Government's management of public resources.

The Provincial Auditor encourages discussion and debate on public sector management and accountability issues. The Provincial Auditor is required to support and adhere to public sector accounting, and auditing and assurance standards published by the Chartered Professional Accountants of Canada.

Relationship to the Legislative Assembly

- ✚ The Provincial Auditor is an officer of the Legislative Assembly, independent of the government.
- ✚ As an officer of the Assembly, the Provincial Auditor is required to perform the duties impartially and without partisan bias.
- ✚ The Provincial Auditor is tasked with the responsibility, authority and independence to audit and publicly report on government organizations.
- ✚ The Provincial Auditor formally communicates with the Legislative Assembly through the issuance of annual and special reports, which are tabled in the Assembly in accordance with *The Executive Government Administration Act*.
- ✚ The Provincial Auditor and members of the Office regularly attend meetings of the Standing Committee on Public Accounts to assist it in its review of the Auditor's reports and the Public Accounts of the province and assist the Committee in other business under consideration.
- ✚ The Standing Committee on Public Accounts approves the Office budget.

Legislation Related to the Role of the Provincial Auditor

- ✚ *The Provincial Auditor Act*

Terms and Conditions of Appointment

The Legislative Assembly appoints the Provincial Auditor on the Public Accounts Committee's unanimous recommendation for a term of eight (8) years. The Provincial Auditor is not eligible for reappointment. For further information, please contact Rob Park, Senior Procedural Clerk, at (306)787-0155.

The salary of the Provincial Auditor is based on the average salary of all the deputy ministers and acting deputy ministers of the Government of Saskatchewan, calculated as of April 1 each year. The yearly salary rate as of April 1, 2021 is \$230,818.

Summary of Function

➤ **The Provincial Auditor provides leadership by:**

- ✚ developing the talents of committed professionals who value accountability, credibility, equity, professionalism, effectiveness, leadership, innovation, teamwork and balance;
- ✚ actively addressing long-term issues and opportunities affecting the Provincial Auditor's Office and its function;
- ✚ acting with an understanding of the Office's processes such as legislation development, policy development, budget and decision making, and at the highest levels taking action to make changes in order to resolve identified issues or problems; and
- ✚ serving the public interest through focusing the Office's effort on meeting key public needs through development and implementation of sound policy, programs, and services.

➤ **The Provincial Auditor reports to the Legislative Assembly on:**

- ✚ instances where essential records were not maintained or the rules and procedures applied were not sufficient to safeguard and control public money; to effectively check the assessment, collection and proper allocation of public money; or to ensure that expenditures were made only as authorized;
- ✚ situations where it is observed that accounting policies and reporting practices are inappropriate or inadequate;
- ✚ instances of non-compliance with legislative and related authorities; and
- ✚ situations where the reliability of financial statements and other performance reports do not comply with or are inadequate as they relate to the accounting systems.

Summary of Function (continued)

- **The Provincial Auditor preserves the independence of the Provincial Auditor's Office in maintaining the public's trust by:**
 - ✚ auditing government ministries, Crown agencies and Crown-controlled corporations or other organizations for which the Provincial Auditor has been appointed auditor, giving details of any reservation of opinion made in the audit report, and identifying any instances that are considered to be of significance and of a nature that should be brought to the attention of the Legislative Assembly.

- **The Provincial Auditor manages the staff and resources of the Provincial Auditor's Office by:**
 - ✚ actively encouraging teamwork that promotes a friendly climate, good morale and co-operation between team members; resolving team conflicts; and taking leadership when appropriate;

 - ✚ assessing subordinates' competence and then delegating full authority and responsibility with the latitude to do the task in their own way, including the opportunity to make and learn from mistakes in a non-critical setting; and

 - ✚ serving as a role model fostering a culture of personal growth and accountability, addressing performance problems in a timely way by assessing performance against standards and acting in a way to change performance for the better.

- **The Provincial Auditor:**
 - ✚ may rely on appointed auditors engaged in conducting audits in accordance with generally accepted auditing standards as published from time to time by Chartered Professional Accountants of Canada;

 - ✚ prepares special reports and perform audits for the Legislative Assembly, the Standing Committee on Public Accounts or Cabinet on any matter of importance or urgency;

Summary of Function (continued)

- ✚ advises the appropriate officer of the government ministry, Crown agency and Crown-controlled corporation or other organizations for which the Provincial Auditor has been assigned and the Minister of Finance on any inappropriate findings during the audit process; and
- ✚ may provide any information that the Audit Committee considers necessary to carry out its function.

Organization

The Provincial Auditor's Office employs approximately 60 people, most of whom are professional accountants or training to become professional accountants.

The 2021/2022 budget for the Office of the Provincial Auditor is approximately 8.7 million dollars.

Contacts/Committees

The Provincial Auditor must develop and maintain a wide array of contacts both within and outside government. Internally, the Provincial Auditor deals directly with elected Members of the Legislative Assembly and with senior officials within the bureaucracy and related agencies. The Provincial Auditor also has an official role and responsibilities related to certain legislative committees, such as the Standing Committee on Public Accounts and the Standing Committee on Crown and Central Agencies. Externally, the Provincial Auditor has contact with senior partners of accounting firms within Saskatchewan and is expected to maintain an active role in professional accounting organizations such as the Canadian Council of Legislative Auditors and the Chartered Professional Accountants of Saskatchewan and Canada.

Competencies Required by the Provincial Auditor

The Provincial Auditor must be a member of, or be eligible for membership in, the Institute of Chartered Professional Accountants of Saskatchewan and be licensed as a member, or eligible for licensing as a member, to practice professional accounting as defined by *The Accounting Profession Act* (Saskatchewan).

The Provincial Auditor must have extensive knowledge of and experience with:

- ✚ Canadian generally accepted accounting principles for the public sector, and Canadian auditing and assurance standards;
- ✚ the application of relevant acts, regulations, policies, procedures, contracts, agreements, programs and systems of government at the provincial and/or federal level;
- ✚ business and industry operations processes and practices;
- ✚ advanced management practices and principles used in managing organizational performance; and
- ✚ human resource management and complex financial and administrative systems.

The Provincial Auditor must have demonstrated the ability to:

- ✚ strategically position the organization to deal with emerging and long-term trends, issues and opportunities;
- ✚ develop proactive strategies to promote and ensure the effectiveness and independence of the Office;
- ✚ identify, design and implement new strategies, ideas, procedures and management practices;
- ✚ define and articulate a vision that generates enthusiasm and commitment to action;

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- ✚ serve as a role model fostering a culture of personal growth, delegating authority and responsibility, ensuring achievement of results and personal and team accountability;
- ✚ instruct, guide, coach and encourage others to enhance their job performance and further develop their skills;
- ✚ manage human resource and fiscal operations within established systems and operational policies;
- ✚ solve problems using collaborative interpersonal skills;
- ✚ be flexible, innovative and adaptable in meeting changing needs of the employees and operations of the Office of the Provincial Auditor, stakeholders and public;
- ✚ communicate using superior oral and written communication skills with ability to convey complex issues clearly, diplomatically and credibly;
- ✚ verbally and in writing explain financial/statistical/audit results at a level appropriate to the audience;
- ✚ prioritize, monitor and evaluate multiple and complex projects to ensure tracking is in line with deadlines and budget requirements; and
- ✚ make decisions reflecting credibility, sound judgment and integrity.

The successful candidate shall be subject to a Criminal Record Check as a condition of employment.