



Forensic Audit Supervisor

(Salary commensurate with experience)

The **Office of the Auditor General of Ontario** (Office) is recruiting a Forensic Audit Supervisor to support our value-for-money (VFM) and attest audit teams. As an experienced forensic audit professional, you will also be responsible for researching, providing advice, and making recommendations with respect to fraud management and the development of techniques and processes to increase assurances that controls are adequate to minimize exposures to fraud. You will provide this support to our Audit Managers, Directors and Assistant Auditors General on audit candidates within government ministries, agencies and the broader public sector including hospitals, long-term care homes, universities, and school boards where a forensic investigation and/or assurance may be warranted. As required, you will also provide assistance in forensic investigations into alleged or potential wrongdoing by conducting thorough assessments of such matters and effectively presenting findings.

What can I expect to do in this role?

- Assist in developing strategies and plans for conducting complex forensic investigations, reviews of sensitive, contentious situations, including time frames and budgets, by obtaining a thorough knowledge and understanding of the activities of the audit entity, legislation, policies, programs and organizational relationships.
- Conduct interviews with principals and witnesses in the gathering of evidence and formulation of recommendations pursuant to an investigation.
- Obtain statements from witnesses, evaluate the credibility, relevance and probity of evidence, and determine the factual circumstances of situations.
- Collect, securely preserve and analyze evidence in a fair, impartial, and appropriately discrete and thorough manner to adequately support investigation results and meet admissibility requirements for any subsequent proceedings.
- Aid in coordinating and assisting law enforcement on the particulars, evidence and formulation of conclusions regarding any investigation or potential investigation that has criminal ramifications.
- Prepare formal investigation reports, briefings and analytical summaries for our VFM and attest audit teams, including Auditor General of Ontario. Presents findings and gives

evidence before quasi-judicial and judicial proceedings in an objective, clear and concise and professional manner, as needed.

- Provide advice and assist VFM and attest audit teams in supporting forensic investigations in areas where fraud and other related wrongdoings, including conflicts of interest, may be suspected.
- Provide advice to support any related VFM audit recommendations in detecting and deterring ethical misconduct, including the provision of expertise and advice in fraud management, the development of tools, techniques and processes to manage exposures.
- Help to identify issues from forensic investigations and assist VFM and attest audit teams in the preparation of draft audit reports/management letters, including recommendations, based on issues identified.
- Ensure issues presented are supported with sufficient and appropriate evidence in accordance with professional forensic auditing standards and office guidelines.
- Demonstrate exemplary conduct and personal integrity and promote a safe workplace as required under the Occupational Health and Safety Act.
- Perform other duties as assigned.

How do I qualify?

- A relevant professional designation (such as CPA, CFF, CFE, DIFA, IFA, CFI); or a sufficient and appropriate combination of education and experience in the execution and management of forensic investigations.
- Applied experience in program evaluation, process improvement, or audit methodology would be considered an asset.
- Ability to interpret and apply relevant provincial and federal legislation, i.e. Canada Evidences Act, Canada Criminal Code and other statutes and regulations to establish basis for initiating and conducting investigations.
- Knowledge of computer operations, controls and computer assisted audit techniques using specialized computer hard drives, networks and other storage devices, would be considered an asset.
- Demonstrated experience (minimum 5-7 years) in successfully managing and executing forensic investigative work in large and complex environments.

- Understanding of the Ontario government environment and legislative processes and government policies and procedures.
- Knowledge of audit principles, frameworks and standards such as Generally Accepted Auditing Standards (GAAS) and professional standards issued by the Institute of Internal Auditors (IIA).
- Experience or certifications in digital forensics (e.g. GIAC Certified Forensics Analyst), would be an asset.
- Experience with data extraction and analytic tools, would be considered an asset.
- Strong organizational skills to manage a variety of investigations at one time and meet tight deadlines.
- Excellent analytical skills to assess multi-dimensional issues.
- Demonstrated experience in applying professional judgment in conducting forensic investigations, identifying issues and assessing their underlying cause/impact, and developing sound conclusions and recommendations.
- Strong interpersonal skills in fostering a cooperative internal team environment and building professional relationships with the auditee through all phases of investigations.
- Strong oral communication skills to discuss plans, observations and recommendations with office senior management and auditee.
- Excellent written communication skills to ensure reports are clear, concise, and observations are fully supported and easily understood by auditees and the public.

Note: Prior to an offer of employment, the top applicant(s) will be required to undergo a screening by the Canadian Police Information Centre (CPIC).

Interested candidates, **please submit a covering letter and resume (as one document)**, by email quoting competition number **2019** by October 14 2020 to:

Cindy MacDonald

Director, Human Resources

Email: resumes6@auditor.on.ca

Address: 20 Dundas Street West, Suite 1530, Toronto, Ontario

We thank you for your interest. Only those selected for further screening or an interview will be contacted. The Office of the Auditor General of Ontario is an inclusive employer. Accommodation is available under the Ontario Human Rights Code.