1. Position Identification

<table>
<thead>
<tr>
<th>Position Number</th>
<th>997232</th>
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<tbody>
<tr>
<td>Position Title</td>
<td>Director, Internal Audit</td>
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<tr>
<td>Department</td>
<td>Internal Audit</td>
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</tbody>
</table>
| Reports to (title) | Board of Governors, Audit Committee Chair  
Vice-President Finance and Operations |
| Classification Level | ME 13 |
| Current Incumbent | |
| Date (last revised) | April 2016 |

2. Department Summary – Provide a brief description of the mandate of the department.

The mandate, mission and scope of Internal Audit is described in Board policy GV0220.

The mission of the internal auditing department is to provide independent, objective assurance and, arising from internal audit’s assurance services, consulting services, both designed to add value and improve the organization’s operations.

Internal Audit is concerned with any phase of university activity where it can serve. This involves going beyond the accounting and financial records to obtain a full understanding of the operations under review.

The department’s key role is to facilitate organization-wide understanding of, and compliance with, university policies and procedures. Generally excluded are university policies and procedures that are primarily related to academic activities and those that are the purview of the University Senate.

It helps the organization accomplish its objectives by bringing an impartial, systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and management processes.

The Internal Audit department’s scope is to determine whether the organization’s network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

a) Risks are appropriately identified and managed.
b) Interaction with the various management groups occurs as needed
c) Financial, managerial, and operating data is accurate, reliable, and timely
d) Employees’ actions are in compliance with policies, contracts, standards, procedures, and applicable laws and regulations
e) Resources are acquired economically, used efficiently, and adequately protected
Management Excluded Job Description Template

f) Programs, plans, and objectives are achieved

g) Quality and continuous improvement are fostered in the organization’s control process

h) Legislative or regulatory issues and changes impacting the organization are recognized and addressed properly

In the discharge of these duties the Director, Internal Auditor reports functionally to the Audit Committee of the Board of Governors and administratively to the Vice-President Finance and Operations.

3. Position Summary – Provide a brief summary of the position in relation to the work unit/department. Describe the mandate or core purpose of the role. Outline roles, functions and areas of focus. Please attach the reporting structure for the role.

| Mandate or core purpose of role | The Internal Audit Director is the chief audit executive and leads this organizationally independent group in support of the organization’s overall mission. The incumbent leads the development, implementation, and communication of the long term and annual audit program and results and leads audit staff capable of analyzing operations in this complex academic, research and business environment. The annual audit program is established with input from management and the Audit Committee—and approved by the Board of Governors. While focus may change in the future, current focus is primarily on business/administrative processes with a greater emphasis on financial risk. |
| Summary of roles, functions and areas of focus | a) The chief audit executive (CAE) must have a strategic perspective and focus on achieving results. The CAE leads the creation, implementation and maintenance of the Board Policy on Internal Audit. 
b) Report significant issues related to the processes for controlling the non-academic activities of the organization and its affiliates, including potential improvements to those processes, and provide information concerning such issues through resolution.
c) Provide information periodically on the status and results of the annual audit plan, the sufficiency of department resources and the ongoing professional development of department staff.
d) Coordinate with and provide assessments of other control and monitoring functions (e.g. risk management, compliance in various departments, and external audit).

The CAE follows a formal method which is enhanced and augmented by informal dialogue. The scope of internal audit activities in any given year will be planned and will vary with the...
perceived risk of specific issues, the institutional priorities and the resources available.

4. **Key Responsibilities and Expectations** – Identify 3 to 5 key responsibilities and describe up to 4 expectations for each responsibility. The Expectations should describe what the position is striving to achieve rather than detailed tasks.

<table>
<thead>
<tr>
<th>Key Responsibility</th>
<th>Expectation</th>
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</table>
| **Plan and lead Internal Audit** | • Lead the creation and implementation of the Board Policy on Internal Audit in support of the organization’s mission and goals.  
• Develop and implement a flexible annual audit plan approved by the Audit Committee as part of a rolling multi-year plan to audit all significant elements of the University according to the scope defined in policy and listed in the summaries above.  
• Ensures a risk based methodology is used to identify and prioritize the scope and timing of planned projects including the identification of significant change  
• Develop a quality assurance program consistent with Institute of Internal Audit standards  
• Ensure that assessment and assurance activities are executed in accordance to achieve the annual plan according to University policy and with reference to better practices and standards |
| **Assess and provide assurance and advisory services** | • Complete audits as per the annual plan, including special tasks or projects requested by management and the Audit Committee to meet plan and project accountabilities and report as necessary to management and the Audit Committee (at least three times per year)  
• Evaluate and assess business, resource and compliance risk, with a primary focus on business processes and policies and procedures risk. Identify areas of significant change – consolidation, de centralization, changing services, systems, processes, operations or control processes as developed and implemented. As appropriate, recommend changes to the audit plan to the Audit Committee in consultation with management as appropriate  
• Assist in the investigation of significant suspected fraudulent activities within the organization and communicate to the executive and the Audit Committee as needed.  
• Collaborate with University employees to enhance knowledge and skills regarding administrative and operational better practices |
| **Lead, supervise and develop the team** | • Recruit, select and maintain staff with the skills, experience, values and competencies to achieve the team’s mandate  
• Set performance expectations and oversee performance plans |
to ensure that staff are performing and developing
- Coach and develop staff so that they are engaged and continuously improving their contributions to the department and University
- Build team performance so that the team’s goals are achieved

<table>
<thead>
<tr>
<th>5. Other Factors</th>
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<tbody>
<tr>
<td><strong>Decision Making</strong> – describe the type and complexity of decisions made by this role and what kind of support is available in the form of supervisory coaching, existing procedures and precedents or other resources.</td>
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<tr>
<td>The CAE leads the creation, implementation and maintenance of the Board policy on Internal Audit. The CAE is authorized to:</td>
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<tr>
<td>- have unrestricted access to all functions, records, property, and personnel as required for the purpose of fulfilling its mandate.</td>
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<td>- have full and free access to the audit committee.</td>
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<tr>
<td>- allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit objectives.</td>
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<tr>
<td>- obtain the necessary assistance of personnel in units of the organization where audits are being performed, as well as other specialized services from within or outside the organization.</td>
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<tr>
<td>- the position is provided guidance by the broad organizational mandate (University Act, Strategic Plan, Service Plans, Calendar and policy) as viewed through the internal control framework – the effectiveness and efficiency of operations, compliance with laws, regulations, policies and contracts and the reliability of reporting.</td>
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<tr>
<td>- Internal Audit by policy is independent of the operations of the University. The CAE balances relevance, timeliness and independence. The function is focused on planning, auditing, assessment and reporting. Internal Audit must have a strategic orientation guided by professional judgement. These judgements may be analytic, strategic, discretionary and complex.</td>
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<tr>
<td>- Coaching/guidance may come from the President and VPs, the Audit Committee Chair or the Audit Committee, HR, and laws, regulations, contracts, policies, standards or external resources.</td>
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<td><strong>Human Relations</strong> – describe the key internal and external contacts and relationships for the role and whether they are focused on information exchange, influence or behaviour</td>
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<tr>
<td>- Internal Audit is a department that by policy has influence but no control. The function is oriented to information exchange and behavioural change at the organizational, departmental and personal level including changing strategic processes and practices as an outcome of audit activities.</td>
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<td>- The success of Internal Audit relies on internal and external relationships.</td>
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<tr>
<td>- The primary contacts have been the Audit Committee Chair, the VPFO and other VPs, the senior operational managers - Executive Director Accounting Services, the CIO, the ED Facilities Management, the Director Campus Security, the AVP Student Affairs, and the Director Research Services and the deans.</td>
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<tr>
<td>- The role deals with sensitive and confidential issues using discretion</td>
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</table>
### Accountability
**describe the initiative, independence required in this position and the impact of decisions on individuals, units/departments or the university.**
- The CAE reports to the Audit Committee and the Board of Governors in the discharge of his/her duties. The CAE is organizationally independent and must initiate relevant activities to achieve fulfillment of the audit plan.
- The CAE is accountable for the items described in Sections 3 and 4, (Position Summary – and Key responsibilities and Expectations).
- Analyses and makes recommendations that relate to strategy, infrastructure, systems and financial and business controls, that can have significant effect on operations.

### Financial and Resource Management
**describe the key financial dimensions of the job such as budgets, material assets and resources managed, and signing authority.**
- Develop and monitor an annual budget of $374,000
- Assets: Computers/networking ~$20,000
  - Software and reporting system ~ internally developed - externally validated as leading audit tool
  - Signing Authority – limited by budget – In the context of the budget, historical commitments have been made to $120,000
- 2 FTE’s in addition to CAE and contracted resources of 40,000 annually

### Supervisory Responsibility
**identify the number of reports and classify by type (full and part-time employees, volunteers, grant-funded, student or contract roles) as well as relationship (formal, dotted-line or informal; direct vs. indirect).**
- Direct reports: 2
- 2 Management Excluded, Full-time

### Safety
**describe the mandate for ensuring safety for self or others.**
- Operates the safe disclosure process for the University.
- The role is responsible for providing a safe work environment for assigned staff and ensuring that these staff have the tools and information necessary to practice safely and participate in safety-related activities.

### Equity
**describe the contribution to the Equity Plan, fairness to women.**
- The CAE develops the equity plan for Internal Audit. Internal Audit has embraced the ideals of equity within a merit driven office. Subject to budget and applicants, Internal Audit strives to hire individuals from targeted groups including women and visible
aboriginal peoples, visible minorities and persons with disabilities.

6. Summary of qualifications and job specific competencies - Focus on the requirements of the position and not the qualifications and competencies of the incumbent. The competencies represent the skills, knowledge and behaviours required to advance the strategic initiatives of the unit/department and the university.

As a leader, this role should demonstrate UVic’s Core Competencies and Leadership Competencies.

- UVic’s Core Competencies include Personal Effectiveness, Commitment to Quality, Navigating Change, Communication, Building Equitable Relationships, Teamwork, Service Focus, and University Community.
- UVic’s Leadership Competencies include Personal Insight and Impact, Strategic Focus, Investing in Our People, Building Our Culture, Creativity and Innovation, Problem Solving and Decision Making, Change Management, and Achieving Results.

When identifying key job-specific competencies, focus on the ones that are most important for the role. These might be more job-specific versions of those listed above or additional job-specific competencies.

<table>
<thead>
<tr>
<th>Qualifications and experience</th>
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</thead>
<tbody>
<tr>
<td>Professional training</td>
<td>CPA or equivalent Education</td>
</tr>
<tr>
<td></td>
<td>University degree or equivalent with wide ranging experience including a minimum of ten years of audit and business experience in progressively more senior roles allowing the comprehension and assessment of all components of the University</td>
</tr>
<tr>
<td></td>
<td>expertise with governance and accountability, performance measurement and management, investigations, risk management, process improvement and project management principles (internal controls).</td>
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<tr>
<td></td>
<td>work with and operational understanding of complex systems including business, operating systems, databases, applications</td>
</tr>
<tr>
<td></td>
<td>knowledge of accounting, finance, taxation, human resources, law, payroll, procurement, technology, facilities management, operations and internal auditing principles and methods</td>
</tr>
<tr>
<td></td>
<td>professional standards and ethics</td>
</tr>
<tr>
<td></td>
<td>external and internal environment in BC and Canada including awareness of the trends in advanced education, research, principles and strategies</td>
</tr>
</tbody>
</table>

Key job-specific competencies

The key leadership competencies in this position are to have a strategic focus, and achieve results. The key core competencies are
to navigate change and to communicate well
These competencies require:

- understand, communicate and improve processes regarding governance, risk & control
- demonstrated ability to lead others, including staff and project teams/committees
- demonstrated competency regarding the relationships among and management of business objectives, data, applications and technology
- ability to influence change, in a non-threatening way
- ability to achieve balance between IA’s independence and forgoing partnerships with management in pursuit of common objectives
- excellent communication skills (both verbal and written)
- project and process management and organizational skills including prioritization to achieve goals and meet deadlines
- superior research, innovation, analytical thinking, problem solving and communication skills (oral, written and presentation)
- the ability to advocate the most effective application of content area knowledge within the organization
- flexibility – ability to address changing priorities and evolving issues – able and willing to adapt to and work effectively within a variety of diverse situations and with diverse individuals or groups

The Institute of Internal Auditors has identified and published guidance regarding seven attributes of highly successful Chief Audit Executives that include:

a) Superior business acumen
b) Dynamic communication skills
c) Unflinching integrity and ethics
d) Breadth of experience
e) Excellent grasp of business risks
f) Gift for developing talent
g) Unwavering courage

7. **Unusual working conditions** – *Include only those working conditions that would not be the norm for Management Excluded jobs. Consider the physical effort and sensory attention required, the physical environment in which the role operates, and any sources of significant mental stress. Describe frequency, duration and intensity.*

As a senior position responsible for the internal audit of the university, this position is required to manage intense project and process deadlines addressing complex materials and analyses while demonstrating respect, dignity and integrity in interpersonal relationships.
This role can expect some disruption to personal schedules to meet client timelines, unanticipated deadlines, and attend peer and professional development sessions. These elements would be seen as the norm for senior positions.

a) occasional exposure to physical discomfort during asset or process inspections
e.g. audits of new construction or renovations in progress - inventory counts at year end (FMGT, HFCS, BOOK) - accessing records in long term storage basements – OH & S audits of hazardous materials and locations
b) interpersonal conflict - occasionally hostile auditees

Please attach the reporting structure for the role.

The Internal Auditor has a dual reporting relationship to the Audit Committee and to the Vice-President Finance and Operations (VPFO).

The Internal Auditor may seek the guidance, counsel and advice of the President, the Chair of the Audit Committee or any member of the Executive council as appropriate.

Performance and remuneration decisions for the Internal Auditor will be made by the VPFO after consulting with the chair of the Audit Committee.

Source: [http://web.uvic.ca/inta/objectives/structure.html](http://web.uvic.ca/inta/objectives/structure.html)

Date of Completion: ________________________________

Signature of Incumbent: _____________________________

Signature of VPFO: __________________ Signature of Chair______________________