

# Candidate Information Pack

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**Audit Office of NSW**  
**Director Financial Audit**

Consultants: Andrew McEncroe, Managing Partner and Kate  
Bromley, Consultant

April 2021

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Links to other useful documents

- <https://www.audit.nsw.gov.au/>
- [Corporate Plan 2020 - 2024](#)
- [Annual Work Program 2020 - 2021](#)

## Director Financial Audit

- Bring your passion for effective and accountable government
- Join a unique, progressive, people focussed culture
- Diverse portfolio spanning NSW Government, Local Government & universities

The Audit Office of New South Wales is recognised as a centre of excellence within the professional services sector. For almost 200 years, the Auditor-General has assisted the parliament of New South Wales to hold the government accountable for its use of public resources. They do this by conducting independent audits across a diverse client base in industry sectors including health, education, transport, local government, superannuation, and energy.

The Audit Office of NSW have a people focussed culture built on trust, support, and respect. Their culture is supported by values of integrity, curiosity and open-mindedness, courage, and ultimately taking pride in the important work they do.

Each year the Audit Office of NSW conducts about 500 audits of the financial statements of all NSW Government agencies, universities, and local and county councils. These financial audits are fundamental to building community trust in the public sector organisations that regulate and deliver infrastructure or services for the citizens of New South Wales.

As a Director Financial Audit, you will be a member of the leadership team, contributing to the vision, mission, values, goals, and strategies. You will lead a multidisciplinary team to deliver high quality financial audits for a portfolio of clients and provide high level professional advice to the Auditor-General, Deputy Auditor-General and Executive across your portfolio.

The Audit Office of NSW are seeking talented leaders who are passionate about effective and accountable government. Your relevant professional experience may be from audit and leadership roles within a large audit firm or from the public sector where you have shown the ability to uphold and apply professional ethical and auditing standards.

It is essential that you can engage with senior stakeholders in complex and sensitive contexts, develop high quality written reports, and have a constructive leadership style that enables a collaborative, agile and empowered culture. You will also hold a tertiary qualification in an appropriate business discipline and full membership of CPA Australia, Chartered Accountants Australia and New Zealand or the Institute of Public Accountants.

The Audit Office of New South Wales values diversity and inclusion in the workplace. They welcome and encourage applications from people of all ages and genders, Aboriginal and Torres Strait Islander people, culturally and linguistically diverse groups and those with a disability. A range of flexible working arrangements are available.

**For a copy of the candidate information pack and to apply**, please go to [www.derwentsearch.com.au](http://www.derwentsearch.com.au) and search for the role title. Your application should include a resume and a cover letter highlighting your suitability by addressing the Focus Capabilities in the Role Description. For further information, please email your request to [publicsector@derwentsearch.com.au](mailto:publicsector@derwentsearch.com.au) or call Andrew McEncroe or Kate Bromley at Derwent on 02 9091 3282.

**Applications close:** Sunday 16th May 2021.

## Auditor-General's Introduction (*Annual work program 2020 - 2021*)

The Audit Office holds a privileged position as one of a small number of independent agencies that provide the checks and balances integral to our system of government. The year ahead brings particular challenges for government, adding emphasis to our important role in helping Parliament hold government to account for its use of public money.

While our core business is the conduct of audits, our aim is to provide NSW Parliament and the entities we audit with broader insights that inform and challenge government to improve outcomes for citizens.

Like any agency, we have finite resources and must target our efforts to make the most of what we have at our disposal. This year we have chosen to focus aspects of our financial and performance audit program on providing insights into government responses to recent emergencies including bushfires, floods and the COVID-19 pandemic.

In shaping the remainder of our performance audit program for the next three years we endeavour to get broad coverage of the sectors we audit. We consider risk, the scale of investments, transparency, and impacts on the community.

We would welcome any comments you may have to improve the annual work program, the processes we adopt, or our decisions. We promote continuous improvement among the entities we audit, and therefore also want to continuously improve the things we do and the way we do them.



Margaret Crawford

Auditor-General for New South Wales

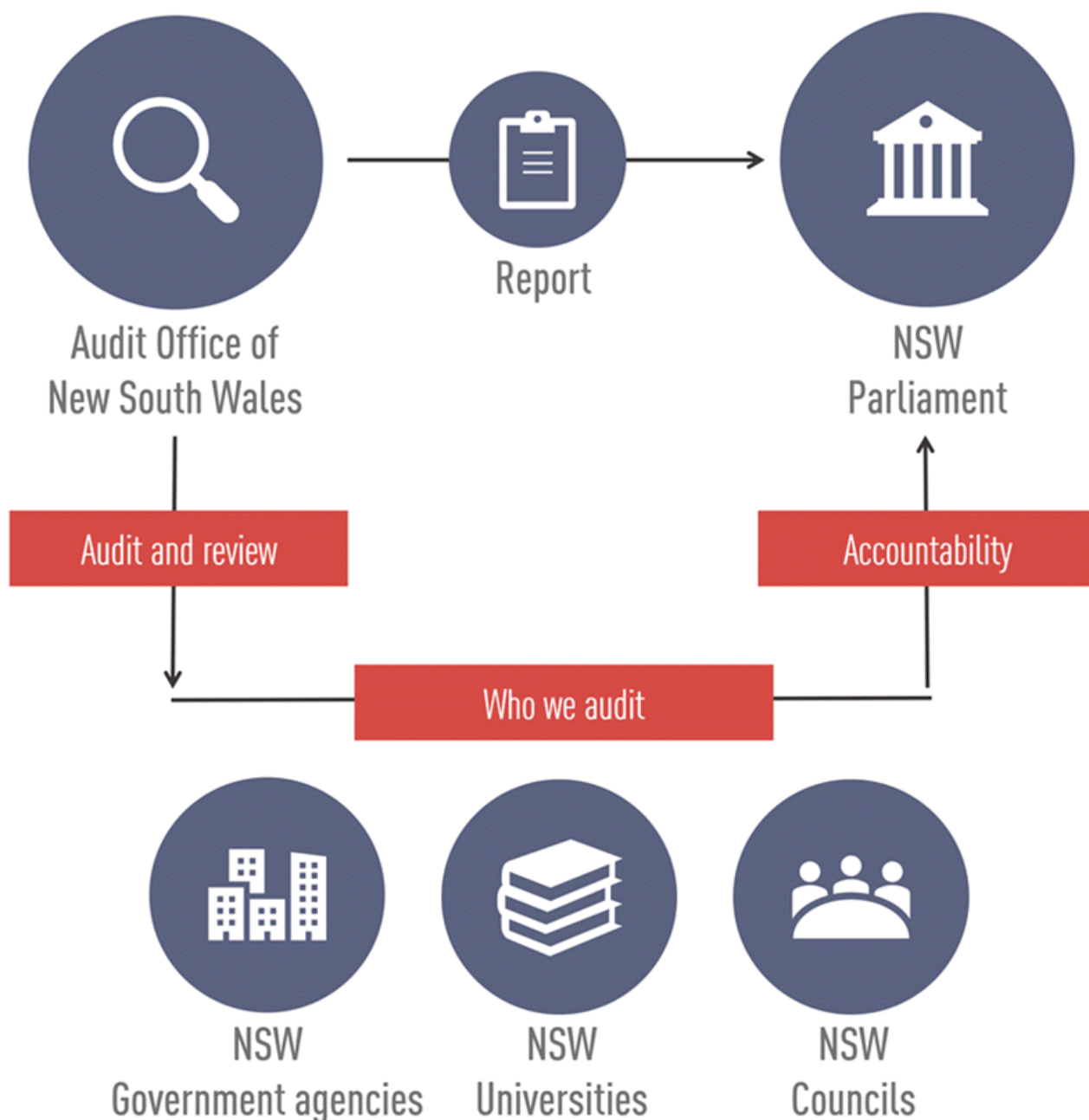
24 July 2020

## About Audit Office of NSW

### What we do

The Auditor-General reports to the NSW Parliament and is responsible for audits and related services. These audits help Parliament hold government accountable for its use of public resources.

The Audit Office conducts financial and performance audits, principally under the *Public Finance and Audit Act 1983* (PF&A Act) and the *Local Government Act 1993* (LG Act) and examines allegations of serious and substantial waste of public money under the *Public Interest Disclosures Act 1994*. The Auditor-General can also be requested by the Treasurer, a minister or both Houses of Parliament to perform audit or audit-related services. These include audits of agencies' compliance with specific legislation, directions and regulations.



## Performance audits

Our performance audits assess whether the activities of government entities are being carried out effectively, economically, efficiently and in compliance with relevant laws. Our mandate to conduct these audits is provided under the PF&A Act and the LG Act.

The activities examined by a performance audit may include a government program, project, or service, all or part of an audited entity, or more than one entity. Performance audits can also consider issues which affect the whole State sector or Local Government sector.

Under the *Government Advertising Act 2011*, we are also required to conduct a performance audit of at least one government advertising campaign each year.

For NSW Government agencies, the results of each performance audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and Parliament.

For local councils, the results of each performance audit are reported to the local council concerned, the responsible minister, the Secretary of the Department of Planning, Industry and Environment, and Parliament.

Agencies and local councils have the opportunity to provide a formal response to each performance audit. This is included in the Auditor-General's Report to Parliament.

### Other assurance reviews

The Auditor-General can be requested by the Treasurer, a minister or both Houses of Parliament to perform audit or audit-related services.

Each year we also review whether Members of NSW Parliament complied with certain requirements outlined in the Parliamentary Remuneration Tribunal's Determination.



## Financial audits

Our financial audits provide an objective and independent opinion on the financial statements of NSW Government agencies, NSW Universities and their controlled entities, and NSW Local Government councils.

We play an important role in effective public-sector governance as we assess the adequacy of the financial reporting control frameworks of the entities we audit. The PF&A Act also provides us with the mandate to report any waste, lack of probity or financial prudence in the management of public resources identified during our audits.

Each year our financial audits will also examine a small number of specific focus areas across the entities we audit. We are in a unique position to look across the sectors we audit to identify common themes, issues or areas for improvement.

As well as our statutory financial audits, we also perform other assurance audits and reviews, including providing assurance over Commonwealth grants and payments to the NSW Government and NSW Local Councils under Commonwealth legislation.

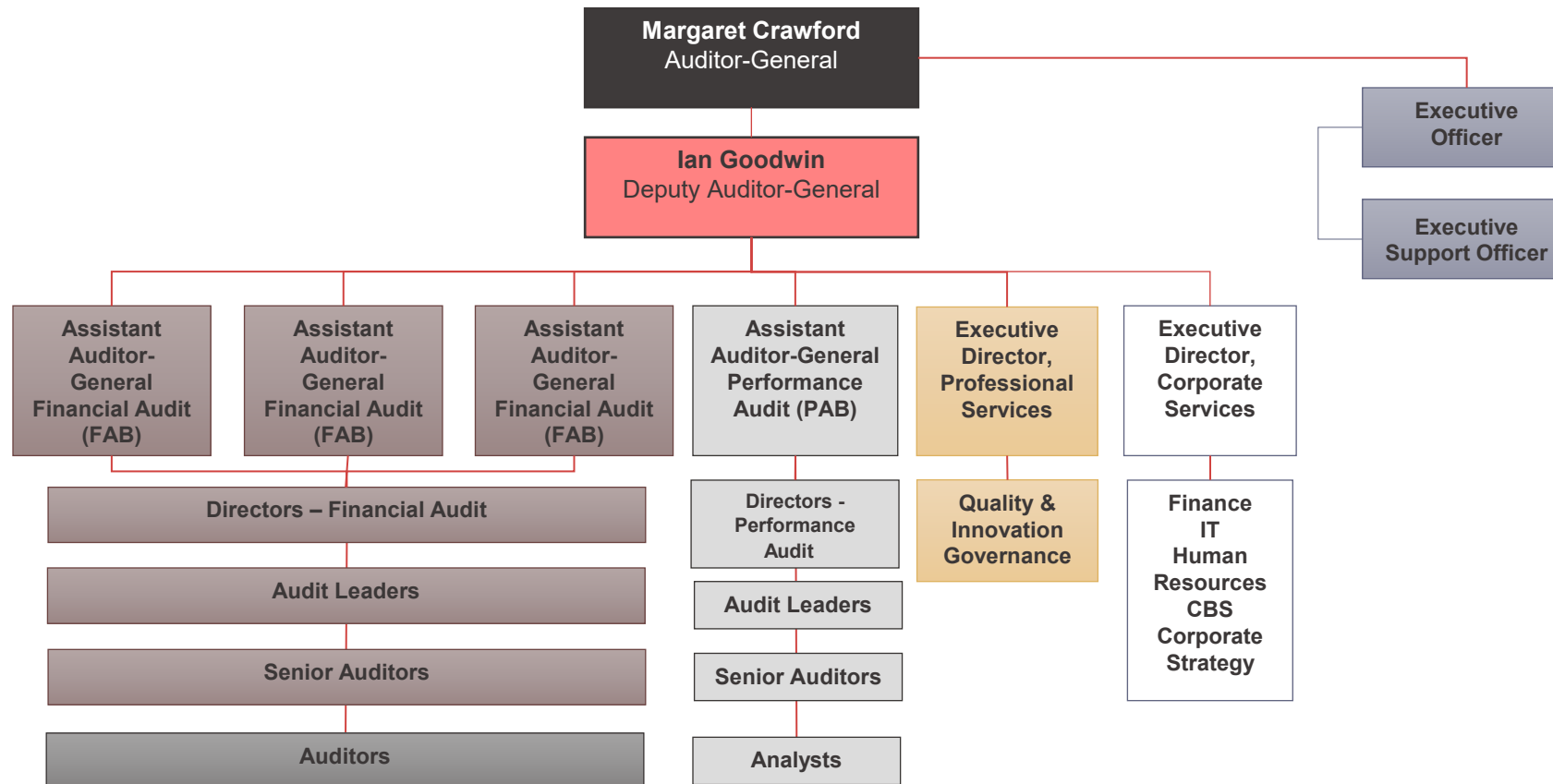
For NSW Government agencies, the results of each financial audit are reported to the head of the agency concerned, the responsible minister, the Treasurer, and Parliament.

For local councils, the results of each financial audit are reported to the local council concerned, the responsible minister, the Secretary of the Department of Planning, Industry and Environment, and Parliament.

Cluster and sector-wide reports are provided to Parliament through the Auditor-General's Reports to Parliament.



# Office structure – Audit Office of New South Wales



# Role Description

<b>POSITION TITLE:</b>	Director Financial Audit		
<b>BRANCH:</b>	Financial Audit		
<b>UNIT:</b>	Financial Audit		
<b>REPORTS TO:</b>	Assistant Auditor-General		
<b>DIRECT REPORTS:</b>	Audit Leaders		
<b>EXTERNAL RELATIONSHIPS:</b>	The incumbent is required to maintain a responsive and professional relationship with client agencies and Audit and Risk Committees.		
<b>ANZSCO CODE:</b>	132411	<b>PCAT CODE:</b>	1111292
<b>BUDGET:</b>	As per applicable Audit Office of New South Wales delegations		
<b>DATE OF APPROVAL:</b>	11 February 2015		

## ABOUT US

- The **Audit Office of New South Wales** is a statutory authority, established under the *Public Finance and Audit Act 1983*, which conducts independent audits for the Auditor-General.
- We report directly to parliament and help it hold government accountable for its use of public resources.
- By conducting both financial audits and performance audits and related services, we help the NSW public sector improve its performance for the benefit of the community.

## PRIMARY PURPOSE OF THE ROLE

- Lead a Business Team to deliver high quality financial audits for a portfolio of clients within defined levels of utilisation, production and revenue.
- As a member of the leadership team, contribute to the development and delivery of the Audit Office vision, mission, values, goals and strategies.
- Provide high level professional advice to the Auditor-General, Deputy Auditor-General and Office Executive on all relevant matters relating to the relevant portfolio area.



## KEY ACCOUNTABILITIES

- Ensure the required quality of all Business Team work as specified by the Audit Office's audit methodology, professional standards and legislation is achieved.
- Effectively manage the performance of the Business Team members to achieve the Audit Office's vision, mission, values, goals and strategies.
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- Ensure the Business Team is committed to audit excellence by fostering a culture of continuous learning and development.
- Effectively manage relationships with internal and external parties, including government agencies.
- Issue sound and well-reasoned audit and other assurance opinions.
- Develop compelling reports with observations and recommendations that are supported by appropriate evidence and analysis of data.
- Deliver specific strategic corporate objectives as agreed.
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- Ensure compliance with the Audit Office Code of Conduct and all other internal policies, business rules and procedures including records management and workplace health and safety policies.

## KEY CHALLENGES

- Achieve quality audits at a competitive price.
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- Maintain high client satisfaction as well as providing impactful reports to parliament with value-adding recommendations.
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- Effectively lead a highly mobile professional workforce working in multiple locations.

## JUDGEMENT AND DECISION-MAKING

- Use professional judgement to solve complex problems when there are no clear methods or procedures in place for doing so, or where there is no clear basis in legislation, guidelines or precedence.
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- Make decisions on effective approaches and tools to use in order to achieve high quality audit and other assurance outcomes.

## ESSENTIAL REQUIREMENTS







- A tertiary qualification in an appropriate business discipline and full membership of CPA Australia, Chartered Accountants Australia and New Zealand or the Institute of Public Accountants.
- A sound understanding and knowledge of relevant legislation, professional standards, auditing concepts and techniques.
- Australian permanent resident or citizen or New Zealand citizen.
- Successful police check.

## CAPABILITIES FOR THE ROLE

The NSW Public Sector Capability Framework applies to all NSW public sector employees. The Capability Framework is available at [www.psc.nsw.gov.au/capabilityframework](http://www.psc.nsw.gov.au/capabilityframework).

### Capability summary

Below is the full list of capabilities and the level required for this role. The capabilities in bold are the focus capabilities for this role. Refer to the next section for further information about the focus capabilities.

NSW Public Sector Capability Framework		
Capability Group	Capability Name	Level
 Personal Attributes	Display Resilience and Courage	Highly Advanced
	<b>Act with Integrity</b>	<b>Advanced</b>
	Manage Self	Highly Advanced
	Value Diversity	Adept
 Relationships	<b>Communicate Effectively</b>	<b>Advanced</b>
	Commit to Customer Service	Advanced
	Work Collaboratively	Adept
	<b>Influence and Negotiate</b>	<b>Advanced</b>
 Results	<b>Deliver Results</b>	<b>Advanced</b>
	Plan and Prioritise	Adept
	<b>Think and Solve Problems</b>	<b>Advanced</b>
	Demonstrate Accountability	Advanced
 Business Enablers	<b>Finance</b>	<b>Adept</b>
	Technology	Adept
	Procurement and Contract Management	Intermediate
	Project Management	Adept
 People Management	<b>Manage and Develop People</b>	<b>Advanced</b>
	Inspire Direction and Purpose	Advanced
	<b>Optimise Business Outcomes</b>	<b>Adept</b>
	Manage Reform and Change	Adept
 Occupation Specific	<b>Audit Professional</b>	<b>Advanced</b>

## Focus capabilities

The focus capabilities for the role are the capabilities in which occupants must demonstrate immediate competence. The behavioural indicators provide examples of the types of behaviours that would be expected at that level and should be reviewed in conjunction with the role's key accountabilities.

NSW Public Sector Capability Framework		
Group and Capability	Level	Behavioural Indicators
<b>Personal Attributes</b> Act with Integrity	Advanced	<ul style="list-style-type: none"> <li>• Model the highest standards of ethical behaviour and reinforce them in others</li> <li>• Represent the organisation in an honest, ethical and professional way and set an example for others to follow</li> <li>• Ensure that others have a working understanding of the legislation and policy framework within which they operate</li> <li>• Promote a culture of integrity and professionalism within the organisation and in dealings external to government</li> <li>• Monitor ethical practices, standards and systems and reinforce their use</li> <li>• Act on reported breaches of rules, policies and guidelines</li> </ul>
<b>Relationships</b> Communicate Effectively	Advanced	<ul style="list-style-type: none"> <li>• Present with credibility, engage varied audiences and test levels of understanding</li> <li>• Translate technical and complex information concisely for diverse audiences</li> <li>• Create opportunities for others to contribute to discussion and debate</li> <li>• Actively listen and encourage others to contribute inputs</li> <li>• Adjust style and approach to optimise outcomes</li> <li>• Write fluently and persuasively in a range of styles and formats</li> </ul>
<b>Relationships</b> Influence and Negotiate	Advanced	<ul style="list-style-type: none"> <li>• Influence others with a fair and considered approach and present persuasive counter-arguments</li> <li>• Work towards mutually beneficial win/win outcomes</li> <li>• Show sensitivity and understanding in resolving acute and complex conflicts</li> <li>• Identify key stakeholders and gain their support in advance</li> <li>• Establish a clear negotiation position based on research, a firm grasp of key issues, likely arguments, points of difference and areas for compromise</li> <li>• Pre-empt and minimise conflict within the organisation and with external stakeholders</li> </ul>
<b>Results</b> Deliver Results	Advanced	<ul style="list-style-type: none"> <li>• Drive a culture of achievement and acknowledge input of others</li> </ul>

## NSW Public Sector Capability Framework

Group and Capability	Level	Behavioural Indicators
		<ul style="list-style-type: none"> <li>Investigate and create opportunities to enhance the achievement of organisational objectives</li> <li>Make sure others understand that on-time and on-budget results are required and how overall success is defined</li> <li>Control output of business unit to ensure government outcomes are achieved within budget</li> <li>Progress organisational priorities and ensure effective acquisition and use of resources</li> <li>Seek and apply the expertise of key individuals to achieve organisational outcomes</li> </ul>
<b>Results</b> Think and Solve Problems	Advanced	<ul style="list-style-type: none"> <li>Undertake objective, critical analysis to draw accurate conclusions that recognise and manage contextual issues</li> <li>Work through issues, weigh up alternatives and identify the most effective solutions</li> <li>Take account of the wider business context when considering options to resolve issues</li> <li>Explore a range of possibilities and creative alternatives to contribute to systems, process and business improvements</li> <li>Implement systems and processes that underpin high quality research and analysis</li> </ul>
<b>Business Enablers</b> Finance	Adept	<ul style="list-style-type: none"> <li>Understand core financial terminology, policies and processes, and display a knowledge of relevant recurrent and capital financial measures</li> <li>Understand impacts of funding allocations on business planning and budgets, including value for money, choice between direct provision and purchase of services, and financial implications of decisions</li> <li>Understand and apply financial audit, reporting and compliance obligations</li> <li>Identify discrepancies or variances in financial and budget reports, and take corrective action where appropriate</li> <li>Seek specialist advice and support where required</li> <li>Make decisions and prepare business cases paying due regard to financial considerations</li> </ul>
<b>People Management</b> Manage and Develop People	Advanced	<ul style="list-style-type: none"> <li>Refine roles and responsibilities over time to achieve better business outcomes</li> <li>Recognise talent, develop team capability and undertake succession planning</li> <li>Coach and mentor staff and encourage professional development and continuous learning</li> <li>Provide timely, constructive and objective feedback to staff</li> </ul>



## NSW Public Sector Capability Framework

Group and Capability	Level	Behavioural Indicators
		<ul style="list-style-type: none"> <li>• Address and resolve team and individual performance issues, including serious unsatisfactory performance, in a timely and effective way</li> <li>• Implement performance development frameworks to align workforce capability with the organisation's current and future priorities and objectives</li> </ul>
<b>People Management</b> Optimise Business Outcomes	Adept	<ul style="list-style-type: none"> <li>• Initiate and develop longer-term goals and plans to guide the work of the team in line with organisational objectives</li> <li>• Allocate resources to ensure achievement of business outcomes and contribute to wider workforce planning</li> <li>• Ensure that team members base their decisions on a sound understanding of business principles applied in a public sector context</li> <li>• Monitor performance against standards and take timely corrective actions</li> <li>• Keep others informed about progress and performance outcomes</li> </ul>
<b>Occupation Specific</b> Audit Professional	Advanced	<ul style="list-style-type: none"> <li>• Provide professional leadership and take ownership of a portfolio of audit engagements</li> <li>• Approve audit plans and required audit processes for substantial and complex audits, including the documentation and reporting requirements</li> <li>• Develop strategies for improved audit and compliance outcomes ensuring compliance with audit methodology, professional standards and legislative requirements</li> <li>• Provide technical quality assurance to audit team</li> <li>• Identify and monitors risks and exposures, and provides recommendations to actively mitigate these</li> <li>• Identify trends and innovations in professional audit practice which can be implemented to improve audit efficiency and effectiveness</li> <li>• Review and evaluate audit findings and recommendations with audit staff and presents these to client/agency executive management and Audit &amp; Risk Committees</li> <li>• Issue sound and well-reasoned audit and other assurance opinions</li> </ul>

## The Application and Selection Process

### **COVID-19**

In this dynamic and challenging environment, Derwent and Audit Office of NSW are responding to changes to ensure the safety and equity for all applicants and stakeholders. Interviews will be held in accordance with NSW Health guidelines and may be appropriately conducted in person or by video conference. We are happy to discuss these in greater detail with potential candidates and ensure that we are protecting the health and safety of everyone we work with.

### **Candidate Care**

We are committed to ensuring that potential applicants and candidates are treated respectfully and fairly. Derwent consultants are available to field inquiries and ensure that applicants are informed about developments as they become available. Candidates who are shortlisted and complete assessments including interviews will be offered a feedback session to discuss their experience and the assessment results.

### **Applications**

**Closing date:** Sunday, 16<sup>th</sup> May 2021

#### Applications:

All applications are to be received by Derwent. To apply, please go to [www.derwentsearch.com.au](http://www.derwentsearch.com.au) and search the role title. Your application should include a resume and a cover letter highlighting your suitability.

#### Inquiries:

Contact Derwent by email [publicsector@derwentsearch.com.au](mailto:publicsector@derwentsearch.com.au) and we will reply with information and arrange a convenient time to speak as required. Derwent will maintain confidentiality with respect to contact by potential applicants.

### **Selection process**

Derwent will conduct a review of applications for the Audit Office of NSW to consider and select a candidate short list to attend an interview with the selection panel. The interview will reflect the Essential Requirements and Focus Capabilities provided in the Role Description.

Candidates may also be required to complete additional assessments such as a presentation, personality profile and cognitive ability assessments. Further information and sufficient notice regarding additional assessments will be provided, and reasonable adjustments will be provided for candidates with a disability.

### **Reference Checks**

For candidates in final consideration, at least two referees will be contacted with permission before an offer is made. Any written references provided will also be checked and additional referees may be sought to further understand a candidate's merits for the role.

### **Pre-employment verification and background checks**

Before an offer of employment is made the following checks will be undertaken:

- Academic Qualification Check
- Professional Membership Check
- Criminal History Check

**Thank you for your interest in Audit Office of NSW (AONSW).**