



IDENTIFICATION

Department	Position Title	
Workers' Safety and Compensation Commission	Assessment Auditor	
Position Number(s)	Community(s)	Division/Region(s)
97-9933; 97-3254; 97-2515	Yellowknife, NT	Legal and Compliance

PURPOSE OF THE POSITION

The Assessment Auditor is accountable to develop and implement a plan to audit the financial records and documents of employers in accordance with *Generally Accepted Auditing Standards and Workers' Compensation Acts/Legislation*, policies and procedures. Audits are conducted in the field and desk audits. This position detects errors in employer payroll reporting and mitigates the risk of revenue leakage.

SCOPE

The Workers' Safety and Compensation Commission (WSCC) is a Crown Corporation of the Governments of the Northwest Territories and Nunavut that is directed by a Governance Council through the President & CEO. WSCC operations are located in Yellowknife and Iqaluit.

The WSCC promotes safe work places through education and prevention, and cares for injured workers through a system of no-fault compensation. The system is funded through the collection of assessments from employers and is governed by the *Workers' Compensation Acts* of the Northwest Territories and Nunavut.

The WSCC is committed to an environment free of racism and discrimination, where people feel safe when receiving services. This can be achieved by respectful engagement that acknowledges the importance of cultural differences and values Cultural Safety.

The WSCC collects total revenue of approximately \$40 million. This revenue is assessed on the self-reported information from approximately 4,000 employers with \$3.3 billion in assessable payroll. The audit payroll program is risk based to protect the integrity of the Workers' Protection Fund. In certain circumstances, investigations of the financial operations of employers are required to protect the integrity of the Industrial Classification System.

The Assessment Auditor reports to the Manager, Audit. The incumbent assists in the development of an annual payroll audit plan, and based on that plan, conducts compliance audits. As an expert in *Generally Accepted Auditing Standards* and accounting theories and principles, the Assessment Auditor recognizes when complex and varied financial transactions require further investigation to ensure compliance with *Workers' Compensation Acts/Legislation*, policies and procedures.

Each employer audit may be unique therefore the incumbent uses professional judgement, extensive knowledge of financial and auditing skills to ensure consistence of the application of the audit process.

The Assessment Auditor educates employers about their responsibilities relative to the WSCC, and explains WSCC theories and principles to gain employers' compliance with the *Workers' Compensation Acts/Legislation*, policies and procedures. They are a direct point of contact with employers and continually update their knowledge of the WSCC programs and services so that they can educate employers.

RESPONSIBILITIES

1. Assist the Manager, Audit in the development of an annual payroll audit plan.

- Reviews and analyzes statistical information from the employer data base and general economic trends to identify individual employers and employer groups in high risk areas, or with compliance issues for the audit plan;
- Incorporates audits required by WSCC policies and procedures and input from the investigation unit.
- Establishes the scope of the audit, allocates timelines and determines the budget necessary to complete the audit
- Develops a draft schedule of employers to be audited and provides input into the allocation of audits for each auditor and if the audit will be a field audit or desk audit for Manager's reviews and approval.
- Prepares monthly, quarterly and annual reports for the Manager, Audit that include a list of audits completed, audit time and audit results as compared to the audit plan;
- Develops and recommends changes to the audit policies, procedures and working papers as required.

2. Conducts desk and field compliance audits of employer financial records.

- Conducts employer file reviews to determine whether there are any outstanding issues including current classification, notes to file, accounts receivable and claims;
- Schedules and conducts audit preliminary interviews with employers, and maintains a positive relationship;
- Conducts audit of employer financial records and documents following the established procedures;
- Verifies employer's operational description with financial records, documents and claims descriptions to ensure reasonableness of classification;

- Liaise with other Government Agencies to obtain information required for audits and to provide reports as and when requested.
- Obtains information relevant to the classification of an employer and recommends a classification review to Employer Services where classification does not appear reasonable;
- Determines the amount of any necessary adjustments to the employer's assessable payroll and prepares an audit report, including recommendations, for the Manager, Audit
- Completes the audit report with accompanying audit schedules and working papers;
- Conducts exit interviews with employers to explain the audit results and any recommendations, and forwards to the Manager, Audit;
- Explains to employers their responsibilities relative to the *Worker's Compensation Acts, Regulations*, policies and procedures;
- Provides ongoing mentoring relevant to all auditing procedures and standard practices.

WORKING CONDITIONS

Physical Demands

Lifting is required during travel and lifting boxes of documents at some employer's premises.

Environmental Conditions

Extensive overnight travel may be required throughout Canada, including the NWT and NU. Travel to remote northern communities and travel by small aircraft is occasionally required. Possible travel and/or driving in remote locations under inclement weather. Incumbent travels/works alone when performing duties.

Sensory Demands

High concentration level of observation and attention to details.
Professional judgement required during each audit for decision making.
Uncertainty of actual situation with each audit requires a quick, accurate evaluation of ambiances and environment upon initial entrance into the employer's premises.

Mental Demands

Duty travel may take the incumbent away from their home, for one to two weeks per month which may cause disruptions to family life and regular lifestyle.

Incumbent is expected to maintain a professional, cordial presence to gain the employer's trust and confidence.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of *Generally Accepted Auditing Standards* and accounting principles and experience in the application of accounting theories and principles;
- Knowledge of industry and business operations of small, medium and large organizations in the NWT and NU;

- Ability to schedule, plan and prioritize work assignments in a variety of geographical regions;
- Ability to research, analyze and evaluate to probe, gather/draw out required information, investigative and interviewing skills;
- Decision making abilities that are ethical, sound and equitable;
- Ability to interpret *Acts, Regulations*, policies and procedures;
- Superior communication and listening skills are required to include demonstrated skills in clearly and concisely presenting, explaining and documenting accounting information and decisions both verbally and in writing to individuals and groups with varying levels of understanding and education;
- Ability to investigate, analyze and resolve complex issues relating to compliance of financial and operations information to make thorough professional judgements and decisions in a timely manner;
- Computer skills (including data bases, Microsoft Office Suite and others);
- Ability to work with various manuals and computerized accounting systems with good keyboard skills;
- Ability to work independently;
- Organizational, analytical, attention to detail and decision making skills;
- Time management skills with changing deadlines and changing priorities, and adaptable to competing priorities;
- Flexibility and innovation;
- Ability to establish and promote effective relationships between individuals or groups;
- Interpersonal skills that facilitate active participation as part of a cross-functional team and teamwork skills.
- Ability to function within multi-cultural environments;
- Ability to work with a client base of wide geographical and complex cultural backgrounds.
- Ability to commit to actively upholding and consistently practicing personal diversity, inclusion and cultural awareness, as well as safety and sensitivity approaches in the workplace.

Typically, the above qualifications would be attained by:

Completion of an advanced level of a recognized Canadian accounting designation, with two (2) years' experience conducting compliance audits, or a Certified Internal Auditor (CIA) designation, with two years' experience conducting compliance audits.

Equivalent combinations of education and experience will be considered.

ADDITIONAL REQUIREMENTS

Credit check required as this position has access to sensitive financial information from Canada Revenue Agency.

Position Security (check one)

- No criminal records check required
- Position of Trust – criminal records check required
- Highly sensitive position – requires verification of identity and a criminal records check

French language (check one if applicable)

- French required (must identify required level below)

Level required for this Designated Position is:

ORAL EXPRESSION AND COMPREHENSION

Basic (B) Intermediate (I) Advanced (A)

READING COMPREHENSION:

Basic (B) Intermediate (I) Advanced (A)

WRITING SKILLS:

Basic (B) Intermediate (I) Advanced (A)

- French preferred

Indigenous language: To choose a language, click [here](#).

- Required
- Preferred