



**Athabasca
University**

www.athabascau.ca

OPPORTUNITY PROFILE | Chief Internal Auditor

THE ORGANIZATION ATHABASCA UNIVERSITY

Founded in 1970 as North America's first online university, Athabasca University is a public, board-governed, open and distance education university which serves students throughout Alberta, across Canada, and around the world. With their unparalleled capacity to elevate the social good through inclusive education and open scholarship, Athabasca University's open and flexible environment is built on leveraging technology to enable learning and remove barriers to education.

Athabasca University is a Comprehensive Academic and Research Institution with some of Canada's finest professors, operating under the authority of the Alberta Post-secondary Learning Act as well as working as a partner within Campus Alberta. Athabasca University is committed to collaborating with other key stakeholders to ensure a seamless and responsive advanced education system that provides high-quality learning opportunities in support of lifelong learning.

Athabasca is reimagining its founding spirit with new investments in digital education and will never stop striving to perfect it.

- AU serves over 40,000 students (over 7,800 full-load equivalents).
- AU offers over 850 courses in more than 55 undergraduate and graduate programs in a range of arts, science and professional disciplines.
- AU has a \$160 million annual operating budget.
- AU employs over 1,000 team members across our administrative locations in Athabasca, Edmonton and Calgary.
- AU maintains over 350 collaborative agreements with other Canadian and international post-secondary institutions, with professional associations and employer groups and with First Nations institutions and communities.

Our Vision

Transforming Lives, Transforming Communities

Our Mission

Athabasca University, Canada's Open University, is dedicated to the removal of barriers that restrict access to and success in university-level study and to increasing equality of educational opportunity for adult learners worldwide.

We are committed to excellence in teaching, research and scholarship and to being of service to the general public

Our Values

The students and staff of Athabasca University hold a set of complementary values that are fundamental to Athabasca University's identity and functioning.

Integrity— We are guided by ethics, honesty, and fairness in all our actions, engendering trust within our University community

Community—We are one University. We achieve more together. We embrace collaboration, and connectivity among our diverse individual community members and their team's

Adaptability—We are flexible. We respond to the changing needs of our University and its learners with courage and continuous improvement.

Respect— We foster respect by contributing to an environment in which every individual is valued.

Excellence— We ask bold questions, provoke new ways of thinking, and focus on those things at which we can excel to enhance the quality of all that we do.

THE OPPORTUNITY

Working from Edmonton, Athabasca, or Calgary and reporting administratively to the Vice President, Finance and Administration, and functionally to the Chair of the Audit Committee, the Chief Internal Auditor is responsible for the development and management of a broad, comprehensive program of internal audit at Athabasca University. As AU continues to implement their Strategic Plan Imagine across all aspects of Athabasca University, the Chief Internal Auditor will be energized by change and transformation and will be integral in seeing the Plan successfully realized.

With passion and a strong knowledge of internal auditing and risk management, the Chief Internal Auditor (CIA) provides independent, objective assurance, advisory, and investigative services to assist Athabasca University management and the Board of Governors in the effective discharge of their responsibilities. Aligned and in support of the University's overall mission, this critical role will assist the University to accomplish its goals and objectives through a systematic, disciplined approach to evaluating and improving risk management, control, compliance, and governance processes.

The CIA directs the daily operations of the Internal Audit Office, in accordance with the Internal Audit Charter and the Institute of Internal Auditor's (IIA) International Standards for the Professional Practice of Internal Auditing.

This position performs all aspects of the audit process, including planning, fieldwork, reporting and follow-up as well as providing recommendations for improving accountability, performance, and efficiency of operations. The incumbent provides independent objective advice, assurance, and consultation designed to improve operations and internal controls.

KEY ROLES & RESPONSIBILITIES

Internal Audit (Assurance)

- Leads the development of the annual audit plan, using appropriate risk-based methodology, including, but not limited to, any risks or control concerns identified by the Audit Committee and/or management, and submitting that plan to the Audit Committee of the Board of Governors for review and approval.
- Accountable for the implementation of the annual audit plan, as approved, including, and as appropriate, any special tasks or projects requested by management and the Audit Committee.
- Performs advisory services related to governance, risk management, and control as appropriate for the organization and with the approval of the Audit Committee.
- Accountable for providing complete and timely information on audit activities to the Board Audit Chair/Committee. Keeping the Audit Committee informed of emerging trends and successful practices in internal auditing.
- Evaluates and assesses significant new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Reviews procedures and records for their adequacy to accomplish intended objectives, and appraising policies and plans relating to the activity or function under audit review.
- Recommends improvements in the internal control environment design to safeguard University resources, promote University growth, and ensure compliance with government laws and regulations.
- Regular reporting to the Audit Committee and management summarizing results of audit activities, including recommendations for improvement.
- Following up with management and reports to the Audit Committee on recommendations, including those issued by the Office of the Auditor General (OAG), until there has been a satisfactory resolution of the matter to consider it as being adequately addressed.

- Conducts periodic follow-up audits to evaluate the adequacy of management's implementation of Internal Audit recommendations.
- Coordinates audit work with the Office of the Auditor General, and other audit groups as appropriate.

Fraud and Financial Irregularity Investigations

- Serving as the Designated Officer, appointed by the President of the University, to investigate Protected Disclosures of wrongdoing made in good faith to the University as outlined in the Protected Disclosure (Whistleblower) Policy and the related procedure.
- Accountable for providing complete and timely information on suspected cases of fraud or financial irregularity the Board Audit Chair/Committee.
- Coordinating the investigation of suspected fraud and financial irregularities or other wrongdoings within the University.
- Approves and issues special reports to the Audit Committee and management summarizing results of investigations into suspected incidents of fraud or financial irregularity, including recommendations for improvement.

CLASSIFICATION FACTORS

Communication

- Communicates with all levels of AU staff (including senior management and executive).
- Communicates with the Chair of the Audit Committee and Audit Committee members.
- Communicates with the Office of the Auditor General and their agents.
- Communication includes presenting reports and updates, clarifying requirements, explaining issues, facilitating discussion and building consensus. The incumbent must be able to clearly communicate time sensitive and confidential information.
- Superior writing, presentation skills and ability to achieve consensus that meets the intended purpose is critical.

Supervision

- Manages and directs internal audits being carried out across the University.
- Within the context of a team environment, supervises and directs the administrative support which is provided to the internal audit program.
- Responsible for the supervision and progress monitoring of project staff or external consultants engaged in internal audit projects.

Impact of Service or Product

- Responsible for provision of expert analysis, advice and reporting in the development and implementation of the University's internal audit program. The incumbent must ensure compliance with accounting and legislative requirements.
- Conformance with the Institute of Internal Auditor's (IIA) International Standards for the Professional Practice of Internal Auditing is essential in meeting the responsibilities of the position.
- The work carried out by the Chief Internal Auditor can have significant University-wide human resource, compliance, operational, financial and/or reputational impacts.

- A lack of thoroughness in auditing or investigation and/or incorrect advice, recommendations or decisions that result, can cause the University to incur financial losses, increased costs, and a damaged reputation. Attention to detail is critical in the advice given, as well as the materials prepared by this position.

Independence of Action

- The incumbent will receive high level guidance and direction from the Audit Committee, the Executive Team and the Vice President Finance and Administration. However, on a day-to-day basis the Chief Internal Auditor works independently setting his or her own daily plan in accordance with the deliverables and deadlines contained within the annual Internal Audit Plan.

Complexity

- Requires thorough knowledge of internal audit and the IIA's International Standards for the Professional Practice of Internal Auditing.
- The incumbent must be able to work effectively, make informed decisions and communicate clearly during time-sensitive and confidential situations.

Planning

- The incumbent is required to prioritize and manage conflicting demands, multiple issues and tight deadlines. The incumbent is also required to gather information, perform analyses, ensure accuracy, and make recommendations as required. Some situations will not be routine and require further analysis and judgment regarding recommendations to be made to the Audit Committee, and Executive Team.

FIRST YEAR GOALS

- Build collaborative relationships with executive and management across the university.
- Execute on the current internal audit plan and complete an audit plan for the upcoming year.
- Monitor and provide guidance on the implementation of outstanding recommendations from previous internal audits.
- Make continued progress in fully defining and developing the functions of the CIA role.

THE PERSON

QUALIFICATIONS & EDUCATION REQUIREMENTS

The ideal candidate will have the following:

- 10 + years of internal audit experience and a minimum of 5 years in a leadership/directing role in a large and diverse organization.
- Experience with a public/government sector, ideally a post-secondary institution is preferred.
- Be a member of the Institute of Internal Auditors (IIA) and have considerable working knowledge and experience with the IIA professional standards.
- A combination of the following:
 - Undergraduate or Graduate degree in business or a related field, plus
 - Professional accounting designation (CA, CMA, CPA) or
 - Professional audit designation (CIA, CISA, or CGAP)
- Demonstrated ability to assess risks, recommend financial controls and implement broad strategies for a successful audit program is required.

- Project management or audit experience related to financial information system audits and experience managing a team is also required.
- Significant demonstrated experience in audit leadership and demonstrated experience using the internal audit function as an organizational enabler.
- Experience with information technology-related audit and control environment an asset.

KNOWLEDGE, SKILLS & ATTRIBUTES

The ideal candidate must be able to demonstrate the following competencies:

- A strategic and progressive approach to provide value-added audit services across the organization.
- Understanding of risk and control principles with experience in audit techniques, including identification of key risks, evaluation of internal controls, process mapping, process improvement, root cause analysis, sampling, testing of controls.
- Ability to establish priorities and plan, conduct and deliver effective assurance and consulting engagements.
- Ability to gain an understanding of complex areas in a relatively short period of time in order to collect, analyze and organize information, establish facts and make pragmatic, value-added recommendations.
- Strong collaboration, negotiation, and teamwork skills to obtain acceptance of audit objectives, control criteria/standards, and audit recommendations.
- Strong verbal and written communication skills, including the ability to present audit results and recommendations and prepare clear, well-written audit reports to management and staff as well as the Audit Committee.
- High attention to detail and excellent analytical skills.
- Ability to work independently and as part of a team.
- Strong ethical standards, high levels of integrity and demonstrate sound judgment.
- Maintenance of confidentiality at all times is essential.

LOCATION

Athabasca University shapes and enables mutually supportive communities, regardless of where those communities exist. One of the strategic themes under AU's Strategic plan, IMAGINE: Transforming Lives, Transforming Communities (<http://imagine.athabascau.ca/>) is Moving Beyond Place. Therefore, as AU is a semi-virtual organization anchored by three administration hubs across Alberta, this role has the option of being located in Athabasca, Calgary or Edmonton. Where applicants have equal skills, abilities, and experience, candidates who are willing to relocate within the County of Athabasca will be given preference.

FOR INFORMATION PLEASE CONTACT

Anurag Shourie or Sonny Kapoor or Angela Karwal

Leaders International Executive Search
Suite 501 Fox One
10226 – 104 Street
Edmonton, AB T5J 1B8

Phone: 780-420-9900

Email: Edmonton@Leadersinternational.com