



## Senior Forensic Professional

The **Office of the Auditor General of Ontario** (OAGO) is recruiting a Senior Forensic Professional, reporting to one of the Assistant Auditors General, to support our 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 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 assurances may be warranted. As required, you will also provide leadership and oversight 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?

You will:

- Develop 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.
- Interviews principals and witnesses in the gathering of evidence and formulation of recommendations pursuant to an investigation.
- Obtains statements from witnesses, evaluates the credibility, relevance and probity of evidence, and determines the factual circumstances of situations.
- Collects, securely preserves and analyzes evidence in a fair, impartial, and appropriately discrete and thorough manner to adequately support investigation results and meet admissibility requirements for any subsequent proceedings.
- Coordinates and assists law enforcement on the particulars, evidence and formulation of conclusions regarding any investigation or potential investigation that has criminal ramifications.
- Provides leadership to assigned team members (including external consultants), assigning and monitoring work, providing technical guidance, training and coaching, reviewing work files to evaluate evidence, conflicts of interest and resolve challenges.
- 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.
- 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.
- 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 auditing standards and office guidelines.
- Assist Audit Directors and Assistant Auditors General in researching and updating the office's audit universe and recommending audit candidates where forensic investigations may be warranted.
- Provide constructive comments for improvements or clarification of other VFM audit reports as part of the office's draft report challenge team.
- Provide assistance as required when audit reports are selected for hearings by the Public Accounts Committee of the Legislature.
- Prepare responses to information requests from other organizations such as other legislative audit offices within the Canadian Council of Legislative Auditors (CCOLA) community.
- Perform other duties as assigned.

#### **Qualifications:**

- 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.
- 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.
- Demonstrated experience (minimum 5-7 years) in successfully managing and executing forensic investigative work in large and complex environments.

- Previous law enforcement background would be an asset.
- 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.
- 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 leadership and 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 **1022** by December 20, 2019 to:

Cindy MacDonald  
 Director, Human Resources and Office Services  
 Email: [resumes3@auditor.on.ca](mailto:resumes3@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.