

1 Q. **2013 General Rate Application, Intercompany Transaction Costing Guidelines –**
2 **Exhibit 8**
3 Page 6, lines 14-16 - Provide the employee job descriptions for each position within
4 Nalcor's Internal Audit department for 2013.

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7 A. Table 1 outlines the positions within Nalcor's Internal Audit department in 2013.
8 PUB-NLH-237 Attachment 1 contains a copy of each job description. The Internal
9 Audit function is in Nalcor.

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Table 1

Position
Manager, Internal Audit
Senior Internal Auditor
Internal Auditor

Internal Auditor

Location

Division: Corporate Organization
Department: Internal Audit
Section: Internal Audit
Subsection:
Location: St. John's

Reporting

Direction Received:

General direction is provided by the Manager, Internal Audit, or the Senior Internal Auditor, through a discussion of corporate direction and departmental goals and objectives. Discretion is given to the Auditor, and he/she exercises a high degree of personal initiative and professional judgment in planning, organizing, controlling, directing and performing all audit activities consistent with established professional standards.

Direction Exercised:

The Internal Auditors will exercise some supervisory responsibilities, through appropriate delegation of tasks, proper instruction, and reviewing working papers prepared by assistants for inclusion in the audit file. They will provide advice and guidance to new Internal Auditors and Co-op students on accounting, audit, and Corporate issues, techniques and procedures, as required. They will help to develop and train the Co-op Student, and supervise this individual's day-to-day work as required, under the general direction of the Manager, Internal Audit. They will provide counsel on departmental issues and special investigations to the Manager or other corporate staff.

The Internal Auditors will also perform peer reviews of the working paper files of other auditors in the department for adherence to the International Standards for the Professional Practice of Internal Auditing.

Description

Summary of Job Function:

Performs operational, financial, environmental and compliance audits by developing and executing an audit program that addresses the audit scope and objectives, based on risk assessment discussions with management, professional knowledge and relevant research. Works independently, having responsibility for planning and controlling the audits assigned. Utilizes professional judgment based on training and work experience, when reviewing and analyzing the efficiency and effectiveness of work flows and processes, conducting tests, evaluating results, and identifying issues. Documents work performed, discusses results and possible solutions with managerial personnel. Drafts audit reports that identify the issues and recommendations. Prepares final audit reports that include how management will address the audit recommendations.

Serves in an advisory capacity to address management control issues, for such items as new process developments and new systems developments, and to act as an internal control advisor to various

departments, when required. Also performs special investigations based on requests and queries from Management.

Assists the Manager, Internal Audit with the development of the Internal Audit plan by conducting risk assessment discussions with relevant management and operational personnel.

Participate as an active member of the Environmental Compliance Audit Team when required.

Principal Activities, Duties, and Responsibilities:

Conducts audits of varying size and complexity exercising considerable discretion, personal initiative, and professional judgment, within the following framework:

Plan Audit Activity

- Consult with Management to develop an understanding of the risks, objectives and activities of the area subject to audit.
- Review, analyze and evaluate available information that will assist in assessing the effectiveness of controls and the efficiency of operations for the function to be audited.
- Research industry standard and business best practices, utilizing internal and external sources.

Organize Audit Assignments

- Design an audit program outlining steps and tests to be conducted to achieve the audit objectives.
- Plan and coordinate scheduling with audit clients and customers
- Advise the Manager, Internal Audit, of any modifications to standard audit programs which would result in a more effective or efficient audit.

Conduct Audits

- Identify goals, objectives and risks for the function and the controls and mitigation in place to minimize the risk.
- Interview personnel to confirm information, and understanding of processes and procedures.
- Review files and documents to ensure accuracy and completeness of information.

- Using accepted analytical techniques and software, evaluate the reasonableness and consistency of financial and operational information.
- Carry out planned audit tests by selecting test data to confirm the existence and effectiveness of internal controls.
- Perform substantive verification of the reliability, completeness and accuracy of records.
- Perform follow-up on Management's corrective actions to previously identified significant issues.
- Evaluate the efficiency and effectiveness of work flows and processes.
- Ensure that Corporate and Departmental Policies and Procedures are being followed.
- Recommend changes to existing Policies and Procedures, when considered appropriate
- While visiting the area of audit, identify and discuss any unsafe conditions or safety hazard that has been recognized.
- Summarize audit issues and evaluate their significance in discussions with management. Professional judgment is applied to ensure that the audit evidence is sufficient, reliable, relevant, useful and is appropriately documented.

Reporting

- Conduct closing interviews, to discuss the results of the audit, and to negotiate management's acceptance and commitment to take action for any issues identified.
- Prepare draft reports, which may include, but are not limited to, recommendations for improved financial and managerial control, increased operational efficiency, reductions in exposure to loss, and improvements to management information.
- Prepare final reports for submission to Leadership Team and the Audit Committees of the Boards of Directors which incorporates management's final response to the issues identified.

Supervision/Consultation

- Provide on-the-job training for new Internal Auditors and Co-op Students assigned to assist on audits, through appropriate delegation of tasks, and proper instruction and supervision.

- Review the working papers prepared by assistants for inclusion in the audit file .
- Perform peer reviews of other auditor's files as assigned to ensure adherence with the International Standards of Internal Auditing .
- Provide advice and guidance to new Internal Auditors and Co-op Students on accounting, audit, and corporate issues, techniques and procedures, as required .
- Make recommendations regarding future areas for audit to the Manager, Internal Audit .
- Serve in an advisory capacity on information systems development teams, with regards to internal controls, security, and general efficiency/effectiveness issues.
- Participate in a consultative capacity on various corporate projects and initiatives .
- Assist in the identification and mitigation of corporate wide risks .
- Participate as a member of external audit teams to conduct audits of joint partner agreements and operations.

Professionalism

- Abide by the rules and bylaws of the Professional Associations which the auditor is affiliated with.
- Abide by the *Code of Ethics* of the Institute of Internal Auditors, and the *International Standards for the Professional Practice of Internal Auditing*.
- Maintain professional standards of work and conduct consistent with the requirements of the Internal Audit Policy and Procedure Manual .
- Adhere to all of the Policies and Procedures that have been adopted by the Corporation .

Training and Development

- Maintain current knowledge of corporate policies and procedures and any related safety, environmental, and accounting issues by:
 - Reading business and corporate publications or communications
 - Attending relevant seminars
 - Participation in corporate surveys
- Maintain knowledge of auditing, and business trends and processes by continuous professional development including :

- Attendance at relevant training seminars
- Attendance at applicable information sessions
- Reading available professional and business publications
- Maintaining memberships in professional associations

"Shall be familiar with the Environmental Policy and Guiding Principles and applicable environmental Standard Operating Procedures"

Specifications

Education:

A University degree with a quantitative discipline preferably in Commerce or Business Administration, and/or an accounting or auditing designation (CA, CGA, CMA or CIA). An equivalent combination of training and experience will be considered.

Experience:

A minimum of seven years progressively responsible experience in an auditing or accounting environment.

Experience in the energy sector and/or the oil and gas industry would be an asset.

Special Skills, Job Requirements, Working conditions, Etc.

Technical Competencies (TC)

- Effective Report Writing
- Project Management Skills
- Knowledge of computer applications and systems
- Knowledge of auditing concepts and techniques
- Knowledge of analytical software applications (ACL)
- Training in the use of off-road mobile equipment
- First aid knowledge
- Hazard recognition

Behavioral Competencies (BC)

- *Safety Conscious* – Highly motivated to work safely. Thinks proactively about their own safety and the safety of others.
- *Communication Skills* - Is extremely articulate and effective in expressing ideas and information both verbally and in writing; demonstrates excellent listening, questioning and interpersonal skills; consistently shows the highest level of understanding, courtesy, tact, empathy, and concern with all interactions; always

informs others of relevant information on a very timely basis .

- *Performance Driven* – Focused on results and achieving top performance in all activities, understands measurement concepts and eager to receive feedback to improve performance .
- *Initiative* – Sees what needs to be done beyond job duties and proposes or takes action; meets or exceeds project and/or expectations on all tasks with minimal supervision . Self-motivated.
- *Continual Learning* – Grasps the essence of new information; masters new technical and business knowledge; recognizes own strengths and weaknesses; pursues self-development; seeks feedback from others and opportunities to master new knowledge.
- *Judgment* – The ability to form an opinion and/or offer advice based on distinguishing and evaluating the situation, assessing the circumstances and drawing conclusions – “Common Sense”.
- *Relationship builder* – Develops networks and builds alliances, engages in cross-functional activities; collaborates across boundaries; and finds common ground with widening range of stakeholders. Utilizes contacts to build and strengthen internal support bases .
- *Creative thinker* – Ability to examine ideas, issues and concepts in creative ways to reach appropriate outcomes and solutions.
- *Problem solver* - Identifies and analyzes problems; distinguishes between relevant and irrelevant information to make logical decisions; recommends solutions to individual and organizational problems.
- *Flexibility/Adaptability* - Extremely responsive and adaptive to change and new information and/or events; effective at dealing with and making sense of uncertain situations; consistently offers new suggestions and creative ways to improve things.
- *Respectful* – show respect for individuals and stakeholders regardless of role or background. Insists on a respectful workplace from all.
- *Time management* – Allocates time across various responsibilities and prioritizes issues quickly to respond to departmental and organizational priorities and changing conditions . Effectively manages own behavior and time, including balancing work and personal life.
- *Visionary* - The ability to look at issues in a wider organizational context . Takes account of a wide range of influences and situations and sees the implication of decisions across the company .

- Travel to corporate operating sites including regional offices, power generating sites, terminal stations, construction sites, isolated areas and other business related sites .
- Work in operational areas with higher safety and health risks than in a normal office environment, thus requiring knowledge of and adherence to safe working standards for the operational areas of the corporation .
- Occasional physically demanding work conditions such as, but not limited to : lifting heavy loads, working at heights above three meters, and travel over harsh terrain to remote locations, sometimes during less than favourable weather conditions.
- Potential for exposure to confrontational employees or contractors, particularly where unethical behaviour is suspected.
- Interviewing people who are under extreme physical and emotional duress .
- Liaising with law enforcement officers and legal counsel on matters of procedures and evidence related to internal investigations .
- Interaction with all levels of stakeholders, including peers, managers, contractors and senior leadership.
- Communicating with external organizations to conduct audits of the activities of third party service providers. ?

Personnel

Salary Grade:

Job Number:

Status:

☒ Active ☐ Inactive

Approvals

Approval

Manager of Internal Audit

Location

Division: Corporate Organization
Department: Internal Audit
Section: Internal Audit
Subsection:
Location: St. John's

Reporting

Direction Received:

Receives general direction from:

- (a) President & Chief Executive Officer
- (b) Audit Committees of the Hydro Group (Hydro/CF(L)Co)
- (c) Vice-President of Finance. Very general direction through occasional conferences or meetings to discuss audit reports and/or proposed audits.

Direction Exercised:

Directs the activities of the Internal Audit Department which is an independent appraisal function within the organization to examine and evaluate corporate activities as a service to Management. These activities include the production of audits and reports, which contain the results of analyses and appraisals, make recommendations, and provide counsel and information concerning the activities reviewed.

Exercises close supervision of all subordinate Internal Auditors through personal detailed reviews of working paper files, meetings and discussions.

Description

Summary of Job Function:

Performs a risk assessment on all areas subject to audit within the Hydro Group of Companies. Using results of the risk assessment, prepares a program of Internal Auditing which, approved by the Management Committee and endorsed by the Board of Directors, will in scope and effectiveness correspond closely to the current needs of Management by measuring and evaluating the systems of internal control used throughout the organization. In this connection controls are any action taken by Management to enhance the likelihood that established objectives and goals will be achieved.

Prepares, schedules and executes an effective Five Year Internal Audit Plan (which encompasses a current year Annual Assignment Program complete with specific audit objectives). Approves audit programs and delegates responsibilities for the work to be carried out with regard for quality control and internal auditing standards.

Principal Activities, Duties, and Responsibilities:

Performs a risk assessment on all areas and systems subject to audit within the Hydro Group of Companies, adding or deleting audits as appropriate, and reassessing the risk factors for all potential audits within the Risk Assessment spreadsheets (currently set up on a Lotus 1-2-3 spreadsheet, version 3.1).

Identifies audits to be included in Five Year Plan (which also encompasses the Annual Assignment Plan) based on relative risk factors, and produces the Five Year Plans for both Hydro and CF(L)Co.

Ensures that the Annual Audit Assignment Plan and the Five Year Plans are endorsed by the Management Committee, and are acceptable to both the Hydro Board and CF(L)Co Board, through their respective Audit Committee.

Executes the approved audit plan ensuring that the work is carried out in a professional manner and that all findings are supported by audit reports. (The standards, circulation and disposition of audit reports are detailed at length in the Internal Audit Policy and Procedure Manual).

Monitors the Annual Plan on a monthly basis, and adjusts the plan to meet changing circumstances and/or requirements.

Reports progress on the plan to the relevant Audit Committees as required.

Maintains the Internal Audit Manual in an Up-to-date condition reflecting the latest in business organization and business technology as it relates to internal auditing.

Through application of the principles contained in the audit manual, provides Management with assistance in the control of day-to-day operations by:

- appraising the adequacy of accounting and administrative controls and promoting effective control at reasonable cost.
- checking compliance with corporate policies and procedures and with Government legislation.
- ensuring that controls exist to safeguard assets from all types of loss.
- appraising the quality of performance relative to standards where such standards have been assigned by Management.
- recommending improvements relative to effective utilization of resources.
- coordinating financial and systems audit activities with the external auditors.
- acting as an in-house consultant on system and control matters and performing special studies for Management.

Arranges the year-end audit support program with the external auditors through discussion and review of the proposed work, and analysis of available time.

Coordinates internal and external audit work to ensure adequate audit coverage and to minimize duplicate efforts, including periodic meetings to discuss matters of mutual interest, access to each other's audit programs and working papers, exchange of audit reports and management letters, and a common understanding of audit techniques, methods and terminology.

Performs administrative activities of the Department including planning, budgeting, cost control, personnel matters (including hiring, morale, remuneration, performance appraisals, job descriptions, approval of time off, etc.), report generation, auditing standards and inter-departmental relationships.

Provides subordinate staff with the maximum possible opportunity to acquire additional education and training with a view to:

- improving performance in present jobs.
- enhancing potential for promotion to a more responsible position either within the Department or elsewhere in the Corporate Group of Companies.

Responds to request from Senior Management to conduct special investigations in relation to suspected fraud or wrong-doing. Assigns auditors to assist in any such investigations, to prepare audit working papers which document findings for inclusion in an audit file, and to draft an appropriate report.

Delegates tasks to subordinate auditors and monitors the effectiveness of their audit work throughout the term of the audits.

Reviews and evaluates audit findings and gives direction to staff as to disposition or additional work to be done fully substantiate such findings, and in the preparation of an appropriately worded draft report.

Monitors the conduct of staff to ensure that all audits, workpapers and interviews are correctly documented and

that audits are carried out in a professional manner and in accordance with the Internal Audit Policy and Procedure Manual.

Provides on-the-job training for the auditors by the appropriate allocation of tasks and by insistence on a high level of professionalism both in conduct and in work performance.

Ensures that proper time records are maintained on all audit work and prepares weekly activity reports as required by departmental procedures, which summarize audits in progress in relation to available hours, to assess if any rescheduling of audits is required (currently set up on a Lotus 1-2-3 spreadsheet, version 3.1).

When formal responses are received to issued audit reports, presents the audit reports and responses to the appropriate Audit Committees, attends Audit Committee meetings and responds to questions, requests for special reports and follow-up work.

Meets with management to discuss the contents of audit reports.

Summarizes responses to audit reports and supplies these summaries to the Vice-President, Finance, for inclusion in the monthly Internal Audit Reports Update for Management Committee (as per Corporate Policy and Procedure No. INT 1, Section 7).

Ensures that the President & CEO of Hydro, the President of CF(L)Co and the external auditors receive copies of final audit reports, and Management's responses, in bound form on a quarterly basis, as per the Internal Audit Manual.

Prepares a schedule of follow-up work, based on management's proposed course of action in relation to audit recommendations, taking into account the proposed dates for the implementation of action plans, as per original audit responses and recent comments added to the Internal Audit Reports Update for the Management Committee. Assigns follow-up work to auditors as time permits. Prepares a report to the Audit Committee, with a copy to the President and CEO, on the results of the follow-up work carried out.

Develops the use of standard programs on the mainframe system to extract information from the various databases established for several systems, to be down-loaded to departmental microcomputers. Develops and expands usage of microcomputer-based audit software to access downloaded files, so that all auditors are familiar with, and utilize, available technology to increase audit efficiency and effectiveness.

Conducts bi-weekly staff meetings to keep staff informed of changes within the Hydro Group of Companies, and to discuss the on-going progress of each audit.

Maintains on a weekly basis a status report on all audits conducted during the year showing the percentage of field work completed, whether or not the file has been reviewed, the date of the draft report, the date of the final report, the date of the reply, and the dates submitted to the Audit Committee, the President and the external auditors.

Prepares an Annual Report for the Audit Committee which outlines compliance to the Annual Internal Audit Assignment Program for that year, including any reasons for deviations from the program, and information as to whether or not the hours allotted to particular audits was appropriate.

Periodically reviews the Corporate Policies and Procedures which outline the Internal Audit Department's responsibilities, and redrafts procedures and policies, for submission to the Policy and Procedure Committee, to incorporate changes resulting from ongoing department development, changes to published Institute of Internal Auditors "Statement of Responsibilities of Internal Auditing", or Audit Committee requests.

Maintains an awareness of happenings throughout the Hydro Group through extensive reading of monthly divisional Activity Reports, as presented to the Management Committee, minutes of Management Committee meetings, and through day to day observations and discussions.

Abides by the rules and bylaws of the Professional Accounting Association which the auditor is affiliated with, the Code of Ethics of the Institute of Internal Auditors, and the Standards for the Professional Practice of Internal Auditing.

"Shall be familiar with the Environmental Policy and Guiding Principles and applicable environmental Standard Operating Procedures"

Specifications

Education:

An accounting or auditing designation - CA, CGA, CMA or CIA is essential. A Bachelor of Commerce Degree or equivalent is desirable.

Experience:

A minimum of ten (10) years progressively responsible experience including at least five (5) years auditing experience and five (5) years experience at the supervisory level in accounting or auditing.

Special Skills, Job Requirements, Working conditions, Etc.

Knowledge of Electronic Data Processing applications is essential. Should have completed some supervisory or management training and have developed a managerial perspective. Exercises considerable judgement in all areas of responsibility. Ability to develop and maintain effective, interpersonal working relationships, and to exercise tact, diplomacy and persuasion in the presentation of audit findings and recommendations. Must be able to write clearly and effectively. An ability to make oral presentations, and communicate diplomatically to all levels of management, is essential. Must possess a good working knowledge of computers with appropriate awareness of various corporate applications as necessary. These may include, but are not limited to, the Microsoft suite of applications, JD Edwards, Showcase Strategy, computerized inventory, and maintenance programs.

Personnel

Salary Grade: HAY 15
Job Number:
Status: ☒ Active ☐ Inactive

Approvals

Approval

Senior Internal Auditor

Location

Division: Corporate Organization
Department: Internal Audit
Section: Internal Audit
Subsection:
Location: St. John's

Reporting

Direction Received:

General direction is provided by the Manager, Internal Audit, through review of audit programs, audit files and time records. However, considerable discretion is given, and the Senior Internal Auditor is expected to exercise a degree of personal initiative and professional judgement in planning, organizing, controlling, directing and performing audit activities.

Direction Exercised:

The Senior Internal Auditor will exercise some supervisory responsibilities, through appropriate delegation of tasks, proper instruction, and reviewing and approving working papers prepared by assistants for inclusion in the audit file. Provide advice and guidance to Internal Auditors and Co-op students on accounting, audit, and Corporate issues, techniques and procedures, as required. Assist Manager with audit working paper file reviews, as required. Provide counsel on departmental issues and special investigations to the Manager. Act as the Training Coordinator for the Internal Audit Department. Assume responsibility for the Department in the absence of the Manager.

Description

Summary of Job Function:

Share the leadership role, and carry out complex audits by developing and executing an audit program that addresses the audit scope and objectives, based on preliminary research. Utilize training, work experience and professional judgement in reviewing and analyzing the efficiency and effectiveness of work flows and processes, conducting tests, evaluating results, and identifying problems. Address management control issues, and act as internal control advisor to various departments. Assist Management in the identification and mitigation of risk. Document work performed, discuss results with managerial personnel, develop possible solutions and/or recommendations relative to the issues identified, and prepare draft and final audit reports. Conduct environmental audits as part of a multi-disciplinary team, and serve in an advisory capacity on information systems development teams. Conduct skill gap analysis to identify and develop training plans for the Internal Audit staff, and prepare the Annual Training Budget submission for inclusion in the overall Corporate training plans.

Principal Activities, Duties, and Responsibilities:

Assume the leadership role, in conjunction with the Manager, with regards to ongoing activity of the Department, and conduct the more complex or difficult audits, exercising considerable discretion, personal initiative, and professional judgement, within the following framework:

Plan Audit Activity

Develop an understanding of the objectives and activities of the area subject to audit, by conducting a preliminary survey. Gather, review, analyze and evaluate available information on the function to be audited, including standard industry/business practices, utilizing internal and external sources.

Organize Audit Assignments

Prepare an audit program outlining steps and tests to be conducted to achieve the audit objectives. Draw to the attention of the Manager any modifications which might be made to standard audit programs which would result in a more effective or cost beneficial audit. Utilize a high degree of professional judgement to determine the relative risk and significance of each audit procedure to be included in the audit program.

Conduct Audits

Carry out planned audit tests by selecting test data, as per appropriate sampling techniques, examining supporting documentation, reviewing files and documents, performing calculations, interviewing personnel, and following up on significant issues. Utilize Computer Assisted Auditing Techniques (CAATS) whenever possible to perform tests on large volumes of data relative to the area under review. Evaluate the efficiency and effectiveness of work flows and processes. Perform compliance testing to confirm the existence, assess the effectiveness and check the continuity of the operation of those internal controls on which reliance is placed. Perform substantive verification of the reliability of records. Ensure that Corporate and Departmental policies, procedures, standards and guidelines are being adhered to.

During investigations of fraud or wrongdoing, investigate and accumulate evidence supporting or dispelling the allegations made. May liaise with management, legal counsel, and law enforcement agencies throughout the investigation. Provide evidence of such activity to management that may be used in a court of law.

Analyze audit results against identified or developed standards. Summarize audit issues, evaluate their significance and develop recommendations. Professional judgement is applied ensuring that the audit evidence is sufficient and appropriate, supports the audit conclusions and is appropriately documented.

Conduct environmental audits as part of a multi-disciplinary team. Through field inspections, interviews and documentation review, determine whether the facility is in compliance with all environmental regulations and corporate policies, and that all environmental risks and exposures have been identified. Also, provide guidance to team members on appropriate audit techniques and procedures, to ensure audit objectives are met, and that sufficient, appropriate audit evidence is gathered and documented to support audit issues.

Reporting

Conduct closing interviews, to discuss the results of the audit, including recommendations, with the line management of the area being audited. Prepare draft audit reports, which may include, but are not limited to, recommendations for improved financial and managerial control, increased operational efficiency, reductions in exposure to loss, and improvements to management information. Discuss draft audit issues with Management to arrive at a consensus on the content and wording of the draft issues. Discuss Management's initial response to recommendations made, for clarification and possible revision, and solicit revisions if required. Accept appropriate Management responses to issues and perform follow-up as required.

Supervision /Consultation

Provide on-the-job training for auditors assigned to assist on complex audits, through appropriate delegation of tasks, and proper instruction and supervision. Review and approve the working papers prepared by assistants for inclusion in the audit file. Provide advice and guidance to Internal Auditors and Co-op students on accounting, audit, and corporate issues, techniques and procedures, as required.

Make recommendations regarding future audits and resolution of problems to the Manager, Internal Audit. Assist the Manager with working paper file reviews, as required. Assume responsibility for the day-to-day operation of the Internal Audit Department in the absence of the Manager.

Serve in an advisory capacity on information systems development teams, with regards to internal controls, security, and general efficiency/effectiveness issues. Assist in the identification and mitigation of corporate-wide risk.

Act as Training Coordinator for the Internal Audit department. Identify audit staff skill gaps and make recommendations for required training. Prepare the Two Year Training Plan. Prepare the training budget recommendations for the Department.

Professionalism

Maintain professional standards of work and conduct consistent with the requirements of the Internal Audit Policy and Procedure Manual. Abide by the rules and bylaws of the Professional Accounting Association and the Professional Auditing Association which the auditor is affiliated with, the *Code of Ethics* of the Institute of Internal Auditors, and the *Standards for the Professional Practice of Internal Auditing*.

Training and Development

Maintain current knowledge of accounting, environmental, and auditing issues, the Hydro Group's Corporate P&P and Departmental P&P, and other business, industry and corporate issues that could have audit significance, through a continuous professional development program including: attendance at relevant seminars, and reading available professional and business publications, and Corporate circulars .

"Shall be familiar with the Environmental Policy and Guiding Principles and applicable environmental Standard Operating Procedures"

Specifications

Education:

A University degree in Commerce or Business Administration with a major concentration in accounting, and an accounting or auditing designation (CA, CGA, CMA or CIA), and/or an equivalent combination of training and experience. Certification as an Environmental Auditor is desirable.

Experience:

A minimum of seven years progressively responsible experience in an auditing environment including environmental auditing experience.

Special Skills, Job Requirements, Working conditions, Etc.

Ability to communicate effectively both orally and in writing. Ability to develop and maintain effective, interpersonal working relationships with employees at all levels in the organization. Ability to exercise considerable judgement, tact and diplomacy. Ability to draw upon any resources needed to address the problem-solving issues raised in audit issues. Special training in computer applications and systems is desirable. Periodic travel to Regional Offices, construction sites, remote diesel plants, transmission lines, microwave stations and Churchill Falls, where the auditor can be exposed to potentially dangerous conditions. require knowledge and compliance with all safety rules and the ability to adjust to varying working conditions.

Personnel

Salary Grade: HAY 12
Job Number: 160-30
Status: ☒ Active ☐ Inactive

Approvals

Approval