
CONTROLLER & AUDITOR GENERAL

Position Description - January 2018



Purpose of the Position

The Controller and Auditor-General is an Officer of Parliament established by section 7 (1) of the Public Audit Act 2001. The Controller and Auditor-General has the constitutional role of safeguarding the financial integrity of New Zealand's parliamentary system of government.

The Controller and Auditor-General is the auditor of every public entity, of which there are approximately 3,400, and conducts:

- Audits and assurance work over information that public entities are required to have, or choose to have, audited.
- The controller function, which provides independent assurance to Parliament that expenditure by government departments and Offices of Parliament is lawful, and is within the scope, amount, and period of the appropriation or other authority.
- Performance audits and inquiries into public entities' use of their resources.

The Controller and Auditor-General is also the Auditor-General of Niue and Tokelau and secretary general of the Pacific Association of Supreme Audit Institutions. The Controller and Auditor-General maintains contact with the International Supreme Audit community including undertaking staff secondments and peer reviews of other supreme audit institutions.

Required Competencies

To meet the above responsibilities and to be successful in the role, the Controller and Auditor-General must demonstrate:

- a comprehensive understanding of New Zealand's system of parliamentary government and an understanding of the philosophies and practices that underlie reporting (both financial and service performance) in the public sector.

- an understanding of public sector accounting and auditing policies, practices, and standards and/or experience of broad-based performance specification and monitoring.
- substantial and successful management experience encompassing policy, personnel, financial and performance management.
- the ability to manage, lead, challenge and develop staff who are of significant standing in their field.
- an understanding of organisational behaviour, development, and practice.
- advanced oral and written communication skills.
- an understanding of Māori perspectives and the Treaty of Waitangi in relation to the business of the Government; and
- commitment to fairness and equity in all aspects of the responsibilities of this office.
- An understanding of effective approaches to working on development matters in pacific countries.

Person Specification

The Controller and Auditor-General does not need to be an audit expert. However, he or she must understand audit matters sufficient to exercise the statutory responsibilities of the position and will have had significant achievements in at least one of the following areas:

- Public management
- Accounting
- Law

Personal Attributes & Skills

The Controller and Auditor-General must have:

- impeccable integrity
- courage, be decisive and have sound judgement.
- an ability to maintain independence and confidentiality.
- a strong focus on delivery and achievement
- an ability to grow and develop people.

- ability to manage and resolve conflict situations.
- excellent relationship management skills
- strong numeracy and verbal reasoning ability
- strong cognitive, conceptualisation and problem-solving ability.

Experience

The Controller and Auditor-General must have:

- work experience in varied multi-disciplinary environments.
- experience leading successful project management initiatives.
- experience in advising and collaborating with chief executives and senior personnel, board members and politicians.
- experience leading people at all levels; and
- a wide knowledge of the state sector and local government.

Statutory Framework & Relationships

The position of Controller and Auditor-General is established under the Public Audit Act 2001. The Governor-General makes the appointment on the recommendation of the House of Representatives.

The Controller and Auditor-General is appointed for a term not exceeding seven years. A person who has been appointed as Auditor-General must not be reappointed as Auditor-General.

The Controller and Auditor-General:

- Must act independently in the exercise and performance of the functions, duties and powers prescribed in the Public Audit Act 2001.
- Is a corporation sole established under section 10(1) of the Public Audit 2001 and is an Office of Parliament for the purposes of the Public Finance Act 1989 and accordingly is independent of the Executive Branch of Government.
- Reports to Speaker of the House of Representatives.

The Controller and Auditor-General is expected to maintain professional working relationships with Parliamentarians and Parliamentary Select Committees, Government Departments, other Officers of Parliament, Crown Entities, Local Government, and other public entities as determined by the Public Audit Act 2001.

The Controller and Auditor-General will also provide positive leadership by developing and maintaining an effective and reciprocal information network with relevant professional associations, organisations, and public bodies. Effective relationships with the media and the public are an important aspect of the position.

Organisation Profile

The Controller and Auditor-General has three major sources of assistance: two internal business units (the Office of the Auditor-General and Audit New Zealand) and private sector auditing firms.

The staff directly employed by the Controller and Auditor-General are organised into two business units:

- The Office of the Auditor-General is responsible for strategic audit planning, setting auditing standards, determining who will undertake audits, overseeing auditor performance, conducting performance audits and inquiries, and parliamentary reporting and advice. It comprises approximately 130 staff with an operating budget of \$33.3 million and is in Wellington.
- Audit New Zealand conducts annual audits on about 500 public entities on behalf of the Controller and Auditor-General and offers additional assurance services to those entities. It comprises approximately 320 staff operating from 7 locations. It has an operating budget of \$64.0 million (including direct and overhead costs).

A shared corporate services function with approximately 50 staff supports both business units and has a budget of \$26.1 million.

The Controller and Auditor-General provides the outputs specified in the Annual Plan and in the Estimates of Appropriations for the Government of New Zealand under the section 'Statement of Appropriations: Vote: Audit.'

Dimensions

| As projected in the 2024 budget (Estimates of Appropriations for Vote Audit): | |
|--|-------------------|
| | 2024/25 \$,000 |
| Total annual Appropriations and Forecast Permanent Appropriations | 162,799 |
| Total Assets (net book value) | 37,064 |
| Taxpayers' Funds | 16,681 |

