



Our ref: H25/022

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Charlottee Watson
General Secretary
Public Service Association of SA
By email: enquiries@psaofsa.asn.au

Dear Ms Watson

Re: Financial Audit Branch, Audit Office of South Australia

I am writing to formally notify the Public Service Association (PSA), in accordance with the consultation requirements, that the Audit Office of South Australia is currently undertaking a comprehensive review and modernisation of the Financial Audit (FA) role descriptions. This review encompasses positions ranging from Audit Analyst/Undergraduate (ASO2), Auditor (ASO3) Senior Auditor (ASO4), Deputy Audit Manager (ASO5), Audit Manager (ASO6) and Principal Audit Manager (ASO7/ASO8) level.

A full review of the Financial Audit Branch role descriptions has not been undertaken since 1998. It is therefore, both timely and essential to ensure that these role descriptions accurately reflect the current and future workforce needs of the Branch. The primary purpose of this review is to modernise the role descriptions and ensure their ongoing continuing accuracy and relevance, aligning them with current and contemporary operational requirements.

We have adopted a top-down approach to this work. To date we have refreshed the Principal Audit Manager (PAM) (ASO7/ASO8) and Audit Manager (AM) (ASO6), and Deputy Audit Manager (DAM) (ASO5) role descriptions. A multiphase consultation process has been undertaken, including written questionnaires to all employees within these levels, focus group workshops to gain insights and feedback and a consultation period for comment on draft role descriptions and associated report. This process, including preparation of role descriptions and an associated report has been conducted by Stillwell Management Consultants.

Please find attached the refreshed PAM, AM and DAM role descriptions for your reference.

The Audit Office of South Australia does not intend to significantly modify the overarching organisational structure, reporting lines or the fundamental responsibilities associated with the Financial Audit Branch audit positions. There is no significant change proposed in the reporting lines at this time.

Should the PSA require further information or wish to discuss this review please do not hesitate to contact me directly via email on silvana.gentilcore@audit.sa.gov.au or on 8226 9886.

Yours sincerely



Silvana Gentilcore
Manager People & Capability

Attachments



Principal Audit Manager (ASO8) | Financial Audit

About Us

As a trusted independent body, The Audit Office of South Australia (Audit SA) provides timely, relevant information to Parliament on the performance and accountability of government agencies from our audits, reviews and examinations. Audit SA comprises Financial Audit, Performance Audit and Business Services branches. The Financial Audit branch provides planning, conduct and reporting of independent audits, including financial statement audits, reviews of internal controls across government and extended reviews of specific agency operations. The Deputy Auditor-General and 3 Executive Directors oversee the 4 Directorates of the Financial Audit branch, consisting of small audit teams of 4-7 people, each managed by a Principal Audit Manager (PAM).

Role Purpose and Impact

The PAM plays a pivotal role in strengthening public sector accountability and performance by managing the planning, execution, and reporting of financial audits for public sector agencies. The PAM builds and manages relationships with agency Chief Executives and Audit Committees, applies technical expertise and uses professional judgement in determining the audit approach and taking corrective action, and manages all aspects of their audit team's performance including setting and monitoring tasks, accountabilities and workflows, and providing training, development and feedback. The PAM is responsible for identifying and reporting on issues of special significance and areas warranting extended audit reviews. The position combines the key elements of: *technical* (managing audit delivery), *managerial* (leading, coaching and coordinating auditors) and *interpersonal* (maintaining relationships with senior agency stakeholders and contributing to parliamentary reports).

Key Areas of Impact:

- Supports the Auditor-General's mandate by ensuring audits are conducted to a high standard and contribute to improved public sector governance.
- Shapes audit quality and relevance through the management of multiple simultaneous audits, application of professional judgment, and management of stakeholder relationships.
- Manages, instructs, trains and develops staff, positively influencing the performance, growth and retention of auditors.

Technical Knowledge and Skills

- Full membership with CA (Chartered Accountants) or CPA (Certified Practising Accountants) ANZ
- Australian recognised postgraduate degree in Accounting, Commerce (majoring in Accounting), or related
- Proven experience in interpreting and applying Australian accounting and auditing standards, public sector frameworks, and legislative and regulatory reporting requirements
- Demonstrated critical thinking skills, professional scepticism and professional judgment to assess risk, determine audit strategies and accounting treatments, and evaluate evidence
- Proficiency in external audit, including the usage of audit software and data analytics tools
- High-level written and oral communication skills for drafting reports to Parliament and preparing other official correspondence, and presenting to Audit Committees, CFOs, CEs and other senior stakeholders



Key Accountabilities

Manage Audit Delivery

- Under the broad instruction of the Deputy Auditor-General/Executive Director, manage the planning, execution and delivery of a portfolio of audits, including determining treatments, allocating staffing resources, managing workflows, monitoring performance and reporting on outcomes
- Understand the nature of agency clients' businesses and the environments in which they operate, and identify implications for the audit, including key risks and internal controls
- Facilitate the critical examination of the financial statements of client agencies, ensuring application of current and emerging legal, regulatory, auditing, accounting and financial reporting standards
- Advise the Executive Director/Deputy Auditor-General (Financial Audit) in reaching the appropriate audit opinion and internal control opinion, drafting a qualified opinion if required
- In conjunction with the Executive Director/Deputy Auditor-General, report the outcomes of audit reviews to the appropriate level of agency management and in Auditor-General's reports
- Identify, initiate, plan, conduct and report on issues of special significance and areas warranting extended audit review with a significant degree of autonomy, involving either:
- Managing agency specific reviews and reporting the outcomes to either agency management or Parliament via commentary in the Annual Report / Supplementary Report of the Auditor-General
- Conducting and reporting on the outcomes of across agency public interest reviews
- Undertake assigned audit tasks with minimal direction, including dealing with complex auditable areas (such as project management, contract management, asset management, treasury operations, financial accounting and/or reporting treatments)
- Confidently convey ideas and information on complex and/or significant audit matters to members of the Office's Executive and Audit Committees
- Introduce and assimilate initiatives and new practices that enhance audit processes and outcomes

Lead, Manage, Train and Develop the Audit Team

- Manage a team of 4–7 audit professionals, providing day-to-day work direction and setting accountabilities
- Monitor individual and collective progress towards audit outcomes and take corrective action where required
- Provide training and upskilling to enable team members to undertake the technical and behavioural aspects of their work
- Foster a positive, inclusive, and high-performing team culture that supports staff retention and growth
- Conduct performance reviews, manage leave and attendance, and support staff wellbeing/WHS compliance
- Role model Audit SA values and behaviours

Manage Key Stakeholder Relationships

- Act as the primary point of contact for senior client agency representatives, including Chief Executives and Audit Committees
- Engage with client agency representatives to provide timely information on audit processes, timeframes and requirements in order to facilitate a smooth audit process and show respect for agency business continuity
- Convey complex information and addressing significant audit matters with Chief Executives of public sector agencies in a way that promotes understanding and compliance



Key Accountabilities (Cont)

Support Enterprise-Wide Performance

- Support the Auditor-General's mandate by ensuring the delivery of high-quality, evidence-based audits that enhance public sector accountability
- Contribute positively to the leadership of a physically and psychosocially healthy workplace
- Contribute to the development and implementation of Office-wide initiatives, such as data analytics and audit innovation
- Promote continuous improvement in audit practices and internal processes

Leadership and Interpersonal Skills and Qualities

The following behaviours reflect the desired leadership qualities of a PAM:

People Management & Development	Results Achievement & Workflow Management	Stakeholder Engagement
• Share information, knowledge and experiences in order to coach, mentor and develop others • Facilitate meaningful opportunities for team members to ask questions, share ideas and work through problems under guidance • Provide detailed and behaviour-based feedback – both of a positive and a constructively critical nature – to build capability in teams and lead a strong accountability culture • Understand, and contribute positively to, the elements of a psychosocially healthy and psychologically safe workplace • Model strong emotional intelligence skills including: • Self-awareness • Emotional self-regulation • Empathy • Interpersonal communication skills	• Plan and deliver multiple audits within time and budget constraints • Delegate effectively and manage competing priorities • Apply project management principles to ensure audit delivery • Exercise strong professional judgement to identify and initiate necessary conversations about audit findings requiring executive oversight • Use high-level analytical and critical thinking skills and technical expertise to obtain and analyse relevant information and form defensible conclusions • Show flexibility and agility to adapt to a dynamic audit environment • Assess and manage emerging risks	• Build and maintain strong relationships with agency Chief Executives, Audit Committee members and other senior external stakeholders • Build and maintain strong relationships with Audit SA Executives, PAM peers and other internal stakeholders • Manage upwards to support the Executive Team's enterprise-wide leadership perspective and goals • Navigate difficult conversations and resolve conflicts sensitively and maturely, both with internal and external stakeholders • Act as a positive "brand ambassador" for Audit SA, demonstrating well-developed interpersonal, communication and self-awareness skills



Audit Manager (ASO6) | Financial Audit

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Role Purpose and Impact

The AM contributes to the smooth, effective functioning of the audit team by acting as an operational manager and key liaison between team members and the PAM. The AM also independently manages a small number (1-2) of audits per annum, coordinating all resources and activities, managing staff performance, undertaking client relationship management activities and delivering reports pertaining to those audits under the broad direction of the Executive Director. The role amplifies the team's effectiveness, supports the PAM in achieving audit objectives, and contributes to the department's broader mission of delivering high-quality financial audits for public sector agencies.

Key Areas of Impact:

- Supports team performance and cohesion by managing day-to-day operations, coordinating workflows and promoting team wellbeing.
- Strengthens audit delivery through direct management of smaller audits and contribution to complex, high-risk audit areas.
- Enhances leadership capacity by mentoring junior staff and relieving PAMs of operational activities.
- Executes instructions supporting high-level objectives and maintains strong client and stakeholder relationships.

Technical Knowledge and Skills

- Full membership with CA (Chartered Accountants) or CPA (Certified Practising Accountants) ANZ
- Australian recognised postgraduate degree in Accounting, Commerce (majoring in Accounting), or related
- Proven experience in interpreting and applying Australian accounting and auditing standards, public sector frameworks, and legislative and regulatory reporting requirements
- Demonstrated critical thinking skills and professional judgment to assess risk, execute audit strategies, apply accounting treatments and evaluate evidence
- Proficiency in external audit, including the usage of audit software and data analytics tools
- High-level written and oral communication skills for preparing sophisticated letters and reports and presenting to Audit Committees, CFOs, CEs and senior internal stakeholders



Key Accountabilities

Conduct Audit Delivery

- Support the PAM in planning, executing and delivering a diverse portfolio of audits by applying correct treatments, supervising/coordinating day-to-day staff work output, monitoring audit progress/performance and reporting on outcomes
- Understand the nature of agency clients' businesses and the environments in which they operate, and identify emerging risks and internal controls for discussion with PAM
- Critically examine the financial statements of client agencies, ensuring application of current and emerging legal, regulatory, auditing, accounting and financial reporting standards
- Provide information to the PAM to assist with forming appropriate audit opinions and internal control opinions
- Provide relevant technical information to the PAM to enable reporting of outcomes of audit reviews to the appropriate level of agency management and in Auditor-General's reports
- Undertake assigned audit tasks with minimal direction, including dealing with complex auditable areas (such as project management, contract management, asset management, treasury operations, financial accounting and/or reporting treatments)
- Confidently convey ideas and information on audit matters to the PAM and Financial Audit Executive Team
- Support initiatives and new practices that enhance audit processes and outcomes, and make suggestions for continuous improvement where possible

Independently Manage Delivery of at Least One Audit Annually

- Under the broad instruction of the Executive Director, manage the planning, execution and delivery of at least one client audit per annum, including accountability for the following activities:
 - Determine treatments, allocate staffing resources, manage workflows, monitor performance and report on outcomes for the audit
 - Understand the nature of the agency client's business and the environment in which they operate, and identify implications for the audit, including key risks and internal controls
 - Facilitate the critical examination of the financial statements of client agencies, ensuring application of current and emerging legal, regulatory, auditing, accounting and financial reporting standards
 - Build and maintain relationships with the agency client's senior stakeholders at all levels including Chief Executive
 - Advise the Executive Director in reaching the appropriate audit opinion and internal control opinion, drafting a qualified opinion if required
 - In conjunction with the Executive Director, report the outcomes of audit reviews to the appropriate level of agency management and in Auditor-General's reports
 - Undertake assigned audit tasks with minimal direction, including dealing with complex auditable areas (such as project management, contract management, asset management, treasury operations, financial accounting and/or reporting treatments)
 - Confidently convey ideas and information on complex and/or significant audit matters to members of the Office's Executive and Audit Committees
 - Accept accountability for staff management and performance on all matters pertaining to the audit



Key Accountabilities (Cont)

Supervise, Coach and Mentor the Audit Team

- Facilitate the day-to-day supervision of 4–7 audit professionals, providing technical work direction and assisting with problem-solving in relation to complex technical concepts and client communication queries
- Monitor individual and collective progress towards audit outcomes, and advise the PAM of performance trends (e.g. strengths and development areas) to be used in team planning and PLM discussions facilitated by the PAM
- Provide day-to-day training and upskilling to enable team members to undertake the technical and behavioural aspects of their work
- Role model Audit SA values and behaviours, setting a positive benchmark for junior staff in relation to professional conduct and team culture

Maintain Professional and Productive Stakeholder Relationships

- Maintain productive relationships with clients (CEOs, CFOs, Finance Directors/Managers, Boards, Committees), including regular liaison to answer questions, seek information pertaining to audit delivery, and representation at meetings
- Respond to client queries and manage expectations professionally and proactively
- Report regularly to internal stakeholders including the PAM and Executive Director on audit progress and team performance

Support Enterprise-Wide Performance

- Support the Auditor-General's mandate by contributing actively to the delivery of high-quality, evidence-based audits that enhance public sector accountability
- Role model behaviours that support the leadership of a physically and psychosocially healthy workplace
- Support the development and implementation of Office-wide initiatives, such as data analytics and audit innovation
- Promote continuous improvement in audit practices and internal processes by generating ideas and/or supporting new initiatives



Leadership and Interpersonal Skills and Qualities

The following behaviours reflect the desired leadership qualities of an AM:

Supervision & Team Development	Results Achievement & Workflow Management	Stakeholder Engagement
• Share information, knowledge and experiences in order to coach, mentor and develop others • Facilitate meaningful opportunities for team members to ask questions, share ideas and work through problems under guidance • Provide detailed and behaviour-based feedback to team members on a task-by-task basis, or more holistically to senior leaders (PAMs and Executive Directors) to build capability in teams and lead a strong accountability culture • Understand, and contribute positively to, the elements of a psychosocially healthy and psychologically safe workplace • Model strong emotional intelligence skills including: • Self-awareness • Emotional self-regulation • Empathy • Interpersonal communication skills	• Demonstrate strong self-management skills in managing own priorities and activities to contribute to the timely completion of a wide variety of audits • Coordinate task management and prioritisation for the team in a way that assists timely and thorough completion of audit activities • Provide high-level technical input to multiple audits within time and budget constraints • Delegate effectively and manage competing priorities when leading own audits • Adhere to project management principles to ensure audit delivery • Exercise strong professional judgement to identify and initiate necessary conversations about audit findings requiring PAM/executive oversight • Use high-level analytical and critical thinking skills and technical expertise to obtain and analyse relevant information and form defensible conclusions • Show flexibility and agility to adapt to a dynamic audit environment • Assess and manage emerging risks	• Engage in a professional, mature, responsive and well-presented manner with all client stakeholders as and when required (including responding to queries from, and presenting information to, agency Chief Executives, Audit Committee members and other senior external stakeholders) • Build and maintain strong relationships with Audit SA Executives, PAMs, peers and other internal stakeholders • Manage upwards to support the PAM's delivery of a broad portfolio of audits, and support the Executive Team's enterprise-wide leadership perspective and goals • Navigate difficult conversations and resolve conflicts sensitively and maturely, both with internal and external stakeholders • Act as a positive "brand ambassador" for Audit SA, demonstrating well-developed interpersonal, communication and self-awareness skills



Deputy Audit Manager (ASO5) | Financial Audit

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Role Purpose and Impact

The DAM contributes to the smooth, effective functioning of the audit team by acting as a senior technical contributor and operational supervisor for ASO2-ASO4 team members. The DAM supports the PAM by supervising the day-to-day activities of the audit team, training and upskilling team members to improve their technical skills and knowledge, monitoring the performance of tasks and the progress of audit activities and mentoring team members in the modelling of professional communication skills and conduct. The role amplifies the team's effectiveness, supports the PAM in achieving audit objectives, and contributes to the department's broader mission of delivering high-quality financial audits for public sector agencies.

Key Areas of Impact:

- Supports team performance and cohesion by supervising day-to-day task performance, coordinating workflows and promoting team wellbeing.
- Strengthens audit delivery through contribution to complex, high-risk audit areas.
- Enhances leadership capacity by mentoring junior staff and relieving PAMs of technical/operational activities.
- Maintains strong client and stakeholder relationships by modelling responsive, respectful and mature professional communication skills.

Technical Knowledge and Skills

- Commenced professional accounting program for full membership with CA (Chartered Accountants) or CPA (Certified Practising Accountants) ANZ
- Australian recognised postgraduate degree in Accounting, Commerce (majoring in Accounting), or related
- Proven experience in interpreting and applying Australian accounting and auditing standards, public sector frameworks, and legislative and regulatory reporting requirements
- Demonstrated critical thinking skills and professional judgment to assess risk, execute audit strategies, apply accounting treatments and evaluate evidence
- Proficiency in external audit, including the usage of audit software and data analytics tools
- High-level written and oral communication skills for preparing sophisticated letters and reports and presenting to Audit Committees, CFOs, CEs and senior internal stakeholders when required



Key Accountabilities

Conduct Audit Delivery

- Support the PAM in planning, executing and delivering a diverse portfolio of audits by applying correct treatments, supervising/coordinating day-to-day staff work output, monitoring audit progress/performance and reporting on outcomes
- Understand the nature of agency clients' businesses and the environments in which they operate, and identify emerging risks and internal controls for discussion with PAM
- Critically examine the financial statements of client agencies, ensuring application of current and emerging legal, regulatory, auditing, accounting and financial reporting standards
- Provide information to the PAM to assist with forming appropriate audit opinions and internal control opinions
- Provide relevant technical information to the PAM to enable reporting of outcomes of audit reviews to the appropriate level of agency management and in Auditor-General's reports
- Undertake assigned audit tasks with minimal direction, including dealing with complex auditable areas (such as project management, contract management, asset management, treasury operations, financial accounting and/or reporting treatments)
- Confidently convey ideas and information on audit matters to the PAM and Financial Audit Executive Team
- Support initiatives and new practices that enhance audit processes and outcomes, and make suggestions for continuous improvement where possible

Supervise, Coach and Mentor the Audit Team

- Supervise the day-to-day work activities of 4–7 audit professionals, providing technical work direction and assisting with problem-solving in relation to complex technical concepts and client communication queries
- Monitor individual and collective progress towards audit outcomes, and advise the PAM of any emerging trends/concerns regarding performance
- Provide day-to-day training and upskilling to enable team members to undertake the technical and behavioural aspects of their work
- Role model Audit SA values and behaviours, setting a positive benchmark for junior staff in relation to professional conduct and team culture

Maintain Professional and Productive Stakeholder Relationships

- Maintain productive relationships with clients (CEOs, CFOs, Finance Directors/Managers, Boards, Committees), including regular liaison to answer questions, seek information pertaining to audit delivery, and representation at meetings when required
- Respond to client queries and manage expectations professionally and proactively
- Report regularly to internal stakeholders including the PAM and Executive Director on audit progress and team performance

Support Enterprise-Wide Performance

- Support the Auditor-General's mandate by contributing actively to the delivery of high-quality, evidence-based audits that enhance public sector accountability
- Role model behaviours that support the leadership of a physically and psychosocially healthy workplace
- Support the development and implementation of Office-wide initiatives, such as data analytics and audit innovation
- Promote continuous improvement in audit practices and internal processes by generating ideas and/or supporting new initiatives



Leadership and Interpersonal Skills and Qualities

The following behaviours reflect the desired leadership qualities of a DAM:

Supervision & Team Development	Results Achievement & Workflow Management	Stakeholder Engagement
• Share information, knowledge and experiences in order to coach, mentor and develop others • Remain accessible and approachable for team members to ask questions, share ideas and work through problems under guidance • Provide balanced and constructive feedback to team members on their technical performance, to facilitate professional growth and development • Provide observational feedback about performance and conduct of team members, and performance of the team overall, to the PAM in order to facilitate constructive PLM discussions • Understand, and contribute positively to, the elements of a psychosocially healthy and psychologically safe workplace • Model strong emotional intelligence skills including: • Self-awareness • Emotional self-regulation • Empathy • Interpersonal communication skills	• Demonstrate strong self-management skills in managing own priorities and activities to contribute to the timely completion of a wide variety of audits • Coordinate task management and prioritisation for the team in a way that assists timely and thorough completion of audit activities • Provide high-level technical input to multiple audits within time and budget constraints • Adhere to project management principles to ensure audit delivery • Exercise strong professional judgement to identify and initiate necessary conversations about audit findings requiring PAM oversight • Use high-level analytical and critical thinking skills and technical expertise to obtain and analyse relevant information and form defensible conclusions • Show flexibility and agility to adapt to a dynamic audit environment • Assess and manage emerging risks	• Engage in a professional, mature, responsive and well-presented manner with all client stakeholders as and when required (including responding to queries from, and presenting information to, agency Chief Executives, Audit Committee members and other senior external stakeholders) • Build and maintain strong relationships with Audit SA Executives, PAMs, AMs, peers and other internal stakeholders • Manage upwards to support the PAM's delivery of a broad portfolio of audits, and support the Executive Team's enterprise-wide leadership perspective and goals • Navigate difficult conversations and resolve conflicts sensitively and maturely, both with internal and external stakeholders • Act as a positive "brand ambassador" for Audit SA, demonstrating well-developed interpersonal, communication and self-awareness skills